

THIS FILING IS

Item 1: ☐ An Initial (Original)
Submission

OR ☐ Resubmission No. ____

Form 2 Approved
OMB No. 1902-0028
(Expires 6/30/2011)
Form 3-Q: Approved
OMB No. 1902-0205
(Expires 1/31/2012)



FERC FINANCIAL REPORT

FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Atmos Energy Corporation

Year/Period of Report

End of 2010

INDEX

Accrued and prepaid taxes	262-263
Accumulated provision for depreciation of	
gas utility plant	219
utility plant (summary)	200-201
Advance to associated companies	222
Associated companies	
advances from	256
advances to	222-223
control over respondent	102
corporations controlled by respondent	103
investment in	222-223
service contracts charges	357
Attestation 1	
Balance Sheet, comparative	110-113
Bonds	256-257
Capital Stock	250-251
discount	254
expense	254
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes -- important during the year	108
Compressor Stations	508-509
Construction	
overhead procedures, general description of	218
work in progress -- other utility departments	200-201
Contracts, service charges	357
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	107
CPA Certification, this report form	i
Current and accrued	
liabilities, miscellaneous	268
Deferred	
credits, other	269
debits, miscellaneous	233
income taxes, accumulated	234-235
income taxes, accumulated-other property	274-275
income taxes, accumulated-other	276-277
regulatory expenses	350-351
Definitions, this report form	iv
Depletion	
amortization and depreciation of gas plant	336-338
and amortization of producing natural gas land and land rights	336-338
Depreciation	
gas plant	336-338
gas plant in service	219
Discount on Capital Stock	254

Dividend appropriations	118-119
Earnings, retained	118-119
Exchange and imbalance transactions	328
Expenses, gas operation and maintenance	320-325
Extraordinary property losses	230
Filing Requirements, this report form	i-iii
Footnote Data	551-552
Gas account -- natural	520
Gas	
exchanged, natural	328
received	328
stored underground	220
used in utility operations, credit	331
plant in service	204-209
Gathering revenues	302-303
General description of construction overhead procedures	218
General information	101
Income	
deductions -- details	256-259,
340	
statement of, for year	114-116
Installments received on capital stock	252
Interest	
on debt to associated companies	340
on long-term from investment, advances, etc.	256-257
Instructions for filing the FERC Form No. 2	i-iii
Investment	
in associated companies	222-223
other	222-223
subsidiary companies	224-225
securities disposed of during year	222-223
temporary cash	222-223
Law, excerpts applicable to this report form	iv
List of Schedules, this report form	2-3
Legal proceedings during year	108
Long-term debt	256-257
assumed during year	255
retained during year	255
Management and engineering contracts	357
Map, system	
522	
Miscellaneous general expense	335
Notes	
Payable, advances from associated companies	256-257
to balance sheet	122
to financial statement	122
to statement of income for the year	122
Operating	
expenses -- gas	317-325
revenues -- gas	300-301
Other	
donations received from stockholders	253

gains on resale or cancellation of reacquired capital stock	253
miscellaneous paid-in capital	253
other supplies expense	334
paid-in capital	253
reduction in par or stated value of capital stock	253
regulatory assets	232
regulatory liabilities	278
Peak deliveries, transmission system,	518
Peaking facilities, auxiliary	519
Plant -- gas	
construction work in progress	216
held for future use	214
leased from others	212
leased to others	213
Plant --Utility	
accumulated provisions (summary)	200-201
leased to others, income from	213
Premium on capital stock	252
Prepaid taxed	
262-263	
Prepayments	
230	
Professional services, charges for	357
Property losses, extraordinary	230
Reacquired	
capital stock	250-251
long-term debt	256-257
Receivers' certificate	256-257
Reconciliation of reported net income with taxable income from Federal income taxes	261
Regulatory commission expenses	350-351
Regulatory commission expenses -- deferred	232
Retained earnings	
appropriated	118-119
statement of	118-119
unappropriated	118-119
Revenues	
from storing gas of others	306-307
from transportation of gas through gathering facilities	302-303
from transportation of gas through transmission facilities	304-305
gas operating	300
Salaries and wages, distribution of	354-355
Sales	
300-301	
Securities	
disposed of during year	222-223
holders and voting powers	107
investment in associated companies	222-223
investment, others	222-223
issued or assumed during year	255
refunded or retired during year	255
registered on a national exchange	250-251,

	256-257
Stock liability for conversion	252
Storage	
of natural gas, underground	512-513
revenues	306-307
Taxes	
accrued and prepaid	262-263
charged during the year	262-263
on income, deferred -- accumulated	222-223, 234-235
reconciliation of net income for	261
Transmission	
and compression of gas by others	332
lines	514
revenues	304-305
system peak deliveries	518
Unamortized	
debt discount and expense	258-259
loss and gain on reacquired debt	260
premium on debt	258-259
Underground	
storage of natural gas, expense, operating data, plant	512-513
Unrecovered plant and regulatory study costs	230

**FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS UTILITIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Atmos Energy Corporation	Year/Period of Report Dec. 31, 2010	
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 5430 LBJ Freeway, Suite 160, Dallas, TX 75240		
05 Name of Contact Person Ryan Ginty	06 Title of Contact Person Director of Financial Reporting	
07 Address of Contact Person (Street, City, State, Zip Code) P.O. Box 650205, Dallas, Texas 75265-0205		
08 Telephone of Contact Person, Including Area Code (972) 855-3346	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ANNUAL CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
11 Name Christopher T. Forsythe	12 Title Vice President and Controller of Atmos Energy Corporation	
13 Signature /s/ Christopher T. Forsythe	14 Date Signed (Mo, Da, Yr) 3/29/2011	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

NOTE: This report reflects the operations of Atmos Energy Corporation's regulated natural gas distribution utility operating divisions: Atmos Energy West Texas (TX), Atmos Energy Colorado-Kansas (CO, KS, MO), Atmos Energy Louisiana (LA), Atmos Energy Kentucky/Mid-States (GA, IL, IA, KY, MO, TN, VA), Atmos Energy Mississippi (MS) and Atmos Energy Mid-Tex (TX). This report also includes the regulated pipeline operations of our Atmos Pipeline - Texas division. These regulated operating divisions do not have separate capital structures. Please refer to the enclosed Atmos Annual Report to Shareholders for further information concerning Atmos Energy Corporation's consolidated operations and activities. Classifications and allocations included herein are made for financial reporting purposes and may not be applicable for ratemaking or other purposes.

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr.)	Year of Report Dec. 31, 2010
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Chris Forsythe, Vice President and Controller Atmos Energy Corporation P.O. Box 650205 Dallas Texas 75265-0205</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>State of Texas - October 18, 1983 Commonwealth of Virginia - July 31, 1997</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee. (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) when possession by receiver or trustee ceased.</p> <p>No corporation, business trust or similar organization held control over the respondent at any time during the year.</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each state in which the respondent operated.</p> <p>Residential, Commercial, Industrial and Public Authority Gas Service to Customers in the following states:</p> <p>Colorado, Georgia, Illinois, Iowa, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Tennessee, Texas and Virginia.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous years' certified financial statements?</p> <p>(1) ____ Yes...Enter the date when such independent accountant was initially engaged: _____ (2) <u> X </u> No</p>			

Name of Respondent Atmos Energy Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
---	---	--------------------------------	-------------------------------------

CONTROL OVER RESPONDENT

1. Report in column (a) the names of all corporations, partnerships, business trusts, and similar organizations that directly, indirectly, or indirectly, or jointly held control (see page 103 for definition of control) over the respondent at the end of the year. If control is in a holding company organization, report in a footnote the chain of organization.
2. If control is held by trustees, state in a footnote the names of trustee, the names of beneficiaries for whom the trust is maintained, and the purpose of the trust.
3. In column (b) designate type of control over the respondent. Report an "M" if the company is the main parent or controlling company having ultimate control over the respondent. Otherwise, report a "D" for direct, an "I" for indirect, or a "J" for joint control.

Line No.	Company Name (a)	Type of Control (b)	State of Incorporation (c)	Percent Voting Stock Owned (d)
1	None			
2				
3				
4				
5				

Name or Respondent	This Report Is:	Date of Report (Mo., Da., Yr.)	Year of Report
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo., Da., Yr.)	Dec. 31, 2010

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests state the fact in a footnote and name the other interests.
4. In column (b) designate type of control of the respondent as "D" for direct, an "I" for indirect, or a "J" for joint control.

DEFINITIONS

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary that exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Type of Control (b)	Kind of Business (c)	Percent Voting Stock Owned (d)	Footnote Ref. (e)
1	Atmos Energy Holdings, Inc.	D	Holding Company	100%	
2	Mississippi Energies, Inc.	D	Gas Air Conditioning and Gas Lighting	100%	
3	Blue Flame Insurance Services, LTD	D	Insurance	100%	
4	Atmos Energy Services, LLC	I	Gas Management Services	100%	
5	EGASCO, LLC	I	Holder of non-core business related assets	100%	
6	Atmos Energy Marketing, LLC	I	Gas Marketing	100%	
7	Atmos Power Systems, Inc.	I	Electrical Generation	100%	
8	Atmos Pipeline and Storage, LLC	I	Natural Gas Storage	100%	
9	UCG Storage, Inc.	I	Natural Gas Storage	100%	
10	WKG Storage, Inc.	I	Natural Gas Storage	100%	
11	Atmos Exploration & Production, Inc.	I	Exploration/Production	100%	
12	Trans Louisiana Gas Pipeline, Inc.	I	Gas Transportation	100%	
13	Trans Louisiana Gas Storage, Inc.	I	Natural Gas Storage	100%	
14	Atmos Gathering Company, LLC	I	Natural Gas Gathering	100%	
15	Phoenix Gas Gathering Company	I	Natural Gas Gathering	100%	
16	Fort Necessity Gas Storage, LLC	I	Natural Gas Storage	100%	
17					
18					
19					
20					

Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
SECURITY HOLDERS AND VOTING POWERS					
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes that each could cast on that date if a meeting were held. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the company did not close the stock book or did not compile a list of stockholders within one year prior to the end of the year, or if since it compiled the previous list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a supplemental statement how such security became vested with voting rights and give other important details concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish details concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets any officer, director, associated company, or any of the 10 largest security holders is entitled to purchase. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p>					
1. Give date of the latest closing of the stock book prior to end of year, and, in a footnote, state the purpose of such closing:		2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy.		3. Give the date and place of such meeting: Dallas, TX February 3, 2010	
		81,757,639 Total 65,791,592 by Proxy			
Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		4. Number of votes as of (date): December 31, 2010			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
5	TOTAL votes of all voting securities	90,638,491	90,638,491		
6	TOTAL number of security holders	19,473	19,473		
7	TOTAL votes of security holders listed below	21,612,498	21,612,498		
8					
9	BlackRock Institutional Trust Co.		5,273,918		
10	(formerly Barclays)				
11					
12	Vanguard Group, Inc.		4,831,522		
13					
14	NFJ Investment Group L.P.		2,646,300		
15					
16	LSV Asset Management		2,201,341		
17					
18	State Street Global Advisors (US)		2,055,870		
19					
20	Duff & Phelps Investment Management Company		1,000,000		
21					
22					
23					

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original		Dec. 31, 2010
	(2) <input type="checkbox"/> A Resubmission		
IMPORTANT CHANGES DURING THE YEAR			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to the Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.

Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the propriety capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

- 1 See discussion of franchise agreements under Item 1 Business on page 6 of the accompanying 2010 Form 10-K for Atmos Energy Corporation.
- 2 None
- 3 None
- 4 See Note 13 Leases on pages 124 and 125 of the accompanying 2010 Form 10-K for Atmos Energy Corporation.
- 5 No significant changes. See supply arrangements and major suppliers under Item 1 Business on page 6 of the accompanying 2010 Form 10-K for Atmos Energy Corporation.
- 6 See Note 6 Debt on pages 96-99 of the accompanying 2010 Form 10-K for Atmos Energy Corporation.
- 7 None
- 8 None
- 9 See Note 12 Commitments and Contingencies on page 122 of the accompanying 2010 Form 10-K for Atmos Energy Corporation.
- 10 None
- 11 See Ratemaking activity under Item 1 Business on pages 15-20 of the accompanying 2010 Form 10-K for Atmos Energy Corporation.
- 12 See Executive Officers of the Registrant on page 30 of the accompanying 2010 Form 10-K for Atmos Energy Corporation. In addition to the information on page 30: Travis Bain, chairman of Texas Custom Pools, Plano, Texas, Board of Directors member since 1988 retired from the Board effective February 4, 2010. Tom Garland, chairman of the Tusculum Institute for Public Leadership and Policy, Board of Directors member since 1997 retired from the Board effective February 4, 2010.

Continued on Page 108.1 (cont.)

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Comparative Balance Sheet (Assets and Other Debits)				
Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	6,974,670,607	6,562,480,979
3	Construction Work in Progress (107)	200-201	84,926,549	58,222,416
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	7,059,597,156	6,620,703,395
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)	-	(2,692,914,655)	(2,576,705,539)
6	Net Utility Plant (Total of line 4 less 5)	-	4,366,682,501	4,043,997,856
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)	-	-	-
8	(Less) Accum. Prov. for Amort., Nuclear Fuel Assemblies (120.5)	-	-	-
9	Nuclear Fuel (Total of line 7 less 8)	-	-	-
10	Net Utility Plant (Total of lines 6 and 9)	-	4,366,682,501	4,043,997,856
11	Utility Plant Adjustments (116)	122	-	-
12	Gas Stored-Based Gas (117.1)	220	29,907,711	29,907,711
13	System Balancing Gas (117.2)	220	-	-
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	-	-
15	Gas Owned to System Gas (117.4)	220	-	-
16	OTHER PROPERTY AND INVESTMENTS			
17	Nonutility Property (121)	-	12,514,050	14,367,446
18	(Less) Accum. Provision for Depreciation and Amortization (122)	-	(63,982)	(1,513,089)
19	Investments in Associated Companies (123)	222-223	-	-
20	Investments in Subsidiary Companies (123.1)	224-225	47,976,674	47,896,983
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances	-	-	-
23	Other Investments (124)	222-223	4,940	8,301
24	Sinking Funds (125)	-	-	-
25	Depreciation Fund (126)	-	-	-
26	Amortization Fund - Federal (127)	-	-	-
27	Other Special Funds (128)	-	225,207	225,207
28	Long-Term Portion of Derivative Assets (175)	-	-	-
29	Long-Term Portion of Derivative Assets - Hedges (176)	-	-	-
30	TOTAL Other Property & Investments (Total lines 17-20, 22-29)		60,656,889	60,984,848
31	CURRENT AND ACCRUED ASSETS			
32	Cash (131)	-	20,185,105	20,380,131
33	Special Deposits (132-134)	-	106,689	109,189
34	Working Funds (135)	-	-	-
35	Temporary Cash Investments (136)	222-223	-	-
36	Notes Receivable (141)	-	4,488,670	5,623,965
37	Customer Accounts Receivable (142)	-	358,489,024	396,875,943
38	Other Accounts Receivable (143)	-	10,342,026	13,052,550
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)	-	(11,167,078)	(11,475,553)
40	Notes Receivable from Associated Companies (145)	-	-	-
41	Accounts Receivable from Associated Companies (146)	-	3,677,180	(28,657,505)
42	Fuel Stock (151)	-	86,841	124,012
43	Fuel Stock Expenses Undistributed (152)	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010		
Statement of Income						
1. Enter in column (e) the operations for the reporting quarter and in column (f) the balance for the same three month period for the prior year. Do not report annual amounts in these columns. 2. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the current year quarter/annual. 3. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in (l) the quarter to date amounts for other utility function for the prior year quarter. 4. If additional columns are needed place them in a footnote.						
Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Qtr Only - No Fourth Qtr (e)	Current 3 Months Ended Qtr Only - No Fourth Qtr (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	2,938,239,607	2,841,820,116		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	2,083,179,177	2,041,226,404		
5	Maintenance Expenses (402)	317-325	27,439,707	29,668,914		
6	Depreciation Expenses (403)	336-338	219,939,017	210,220,061		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	-	-		
8	Amortization & Depletion of Utility Plant (404 - 405)	336-338	99,965	96,612		
9	Amortization of Utility Plant Acquisition Adjustment (406)		(7,836,391)	(4,558,476)		
10	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)		1,961,722	7,632,420		
11	Amortization of Conversion Expenses (407.2)		-	-		
12	Regulatory Debits (407.3)		137,148	137,148		
13	(Less) Regulatory Credits (407.4)		(1,834,602)	(279,436)		
14	Taxes Other than Income Taxes (408.1)	262-263	183,223,583	177,265,936		
15	Income Taxes - Federal (409.1)	262-263	(127,361,767)	(45,575,989)		
16	Income Taxes - Other (409.1)	262-263	(595,815)	3,708,375		
17	Provision of Deferred Income Taxes (410.1)	234-235 272-277	220,720,881	129,024,387		
18	(Less) Provision for Deferred Income Taxes - Credit (411.1)	234-235 272-277	15,183,587	(11,346,697)		
19	Investment Tax Credit Adjustment - Net (411.4)		(283,369)	(389,724)		
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-		
21	Losses from Disposition of Utility Plant (411.7)		-	-		
22	(Less) Gains from Disposition of Allowances (411.8)		-	-		
23	Losses from Disposition of Allowances (411.9)		-	-		
24	Accretion Expense (411.10)		-	-		
25	TOTAL Utility Operating Expenses (Total lines 4 thru 24)		2,613,972,843	2,536,829,935		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		324,266,764	304,990,181		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Statement of Retained Earnings				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount for each reservation or appropriation of retained earnings. 4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 5. Show dividends for each class and series of capital stock.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/ Year to Date Balance (c)	Previous Quarter/ Year to Date Balance (d)
UNAPPROPRIATED RETAINED EARNINGS				
1	Balance - Beginning of Period		75,236,223	40,695,907
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Other Adjustments		-	-
5	TOTAL Adjustments to Retained Earnings (Account 439)		-	-
6	Balance Transferred from Income (Account 433 less Account 418.1)		172,651,632	157,069,012
7	Appropriations of Retained Earnings (Account 436)			
7.1				
7.2				
8	TOTAL Appropriations of Retained Earnings (436) (Total lines 7.1 thru 7.2)		-	-
9	Dividends Declared - Preferred Stock (Account 437)			
9.1				
9.2				
10	TOTAL Dividends Declared - Preferred Stock (437) (Total lines 9.1 thru 9.2)		-	-
11	Dividends Declared - Common Stock (Account 438)			
11.1	Dividends Declared - 2009		-	122,528,696
11.2	Dividends Declared - 2010		124,054,974	-
12	TOTAL Dividends Declared - Common Stock (438) (Total lines 11.1 thru 11.2)		124,054,974	122,528,696
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings		-	-
14	Balance - End of Year (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		123,832,881	75,236,223
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)		-	-
17	APPROPRIATED RETAINED EARNINGS - AMORT. RESERVE, FEDERAL (215.1)			
18	TOTAL Appropriated Retained Earnings - Amortization Reserve, Federal (Account 215.1)		-	-
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1, 216) (Line 16 & 17)		-	-
20	TOTAL Retained Earnings (Account 215, 215.1, 216) (Lines 14 & 18)		123,832,881	75,236,223
21	UNAPPROPRIATED UNDISTIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance - Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance - End of Year			

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original		Dec. 31, 2010
		<input type="checkbox"/>	A Resubmission		

STATEMENT OF CASH FLOWS			
1. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year: with related amounts on the balance sheet.		3. Operating Activities-Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.	
2. Under "Other" specify significant amounts and group others.			
Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 116)	172,651,632	157,069,012
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	214,164,313	213,390,617
5	Amortization of (Specify)	-	-
5.01	Franchises, Software and Acquisition Adjustments	183,036	122,650
5.02	Impairment of long-lived assets	-	3,304,187
6	Deferred Income Taxes (Net)	235,904,468	117,713,871
7	Other	21,327,236	23,586,425
8	Net (Increase) Decrease in Receivables	9,589,578	185,506,996
9	Net (Increase) Decrease in Inventory	26,182,877	197,499,883
10	Net (Increase) Decrease in Allowances Inventory	-	-
11	Net Increase (Decrease) in Payables and Accrued Expenses	(78,142,661)	(180,485,578)
12	Net (Increase) Decrease in Other Regulatory Assets	-	-
13	Net Increase (Decrease) in Other Regulatory Liabilities	-	-
14	(Less) Allowance for Other Funds Used During Construction	-	-
15	(Less) Undistributed Earnings from Subsidiary Companies	-	-
16	Other: Changes in other assets and liabilities	31,628,331	28,804,520
16.01			
16.02			
16.03			
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of lines 2 thru 16)	633,488,810	746,512,583
19			
20	Cash Flows from Investments Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	(541,668,299)	(507,989,189)
23	Gross Additions to Nuclear Fuel	-	-
24	Gross Additions to Common Utility Plant	-	-
25	Gross Additions to Nonutility Plant	-	-
26	(Less) Allowance for Other Funds Used During Construction	-	-
27	Other: Acquisitions	-	-
27.01			
27.02			
28	Cash Outflows for Plant (Total of lines 22 thru 27)	(541,668,299)	(507,989,189)
29			
30	Acquisition of Other Noncurrent Assets (d)	-	-
31	Proceeds from Disposal of Noncurrent Assets (d)	-	-
32	Retirements of Property, Plant, and Equipment	(1,162,256)	(7,479,613)
33	Investments in and Advances to Assoc. and Subsidiary Companies	-	-
34	Contributions and Advances from Assoc. and Subsidiary Companies	-	-
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies	-	-
37			
38	Purchase of Investment Securities (a)	-	-
39	Proceeds from Sales of Investment Securities (a)	-	-

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An Original		Dec. 31, 2010
	<input type="checkbox"/> A Resubmission		

STATEMENT OF CASH FLOWS

<p>4. Investing Activities: Include at Other (Line 27) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122. Do not include on this statement the dollar amount of leases capitalized per U. S. of A. General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.</p>	<p>5. Codes used:</p> <p>(a) Net proceeds or payments.</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Include commercial paper.</p> <p>(d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>6. Enter on page 122 clarifications and explanations.</p> <p>7. At lines 5, 16, 27, 47, 56, 58, and 65, add rows as necessary to report all data. Number the extra rows in sequence, 5.01, 5.02, etc.</p>
---	---

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Current Year Amount (b)	Previous Year Amount (c)
40	Loans Made or Purchased	-	-
41	Collections on Loans	-	-
42			
43	Net (Increase) Decrease in Receivables	-	-
44	Net (Increase) Decrease in Inventory	-	-
45	Net (Increase) Decrease in Allowances Held for Speculation	-	-
46	Net Increase (Decrease) in Payables and Accrued Expenses	-	-
47	Other: Proceeds from sale of assets	-	-
47.01			
47.02			
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	(542,830,555)	(515,468,802)
50			
51	Cash Flows from Financing Activities		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)	-	449,158,500
54	Preferred Stock	-	-
55	Common Stock	10,339,165	27,292,236
56	Other: Proceeds from equity offering, net	-	-
56.01	Other: Issuance of Common Stock for Contribution to Subsidiary	-	-
57	Net Increase in Short-Term Debt (c)	137,732,445	-
58	Other:	-	-
58.01	Settlement of Treasury lock agreements	-	1,937,703
58.02			
59	Cash Provided by Outside Sources (Total of lines 53 thru 58.01)	148,071,610	478,388,439
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)	(10,000,000)	(406,568,000)
63	Preferred Stock	-	-
64	Common Stock	-	-
65	Other: Debt Issuance Costs	-	(3,534,914)
65.01	Other: Repurchase of Common Stock	(100,450,000)	-
65.02	Other: Repurchase of Equity Awards	(4,422,417)	-
66	Net Decrease in Short-Term Debt (c)	-	(183,357,722)
67			
68	Dividends on Preferred Stock	-	-
69	Dividends on Common Stock	(124,054,974)	(122,528,696)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	(90,855,781)	(237,600,893)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of lines 18, 49, and 71)	(197,526)	(6,557,112)
75			
76	Cash and Cash Equivalents at Beginning of Year	20,489,320	27,046,432
77			
78	Cash and Cash Equivalents at End of Year	20,291,794	20,489,320

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Notes to Financial Statements			
<ol style="list-style-type: none"> Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailment, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement. Provide a list of all environmental credits received during the reporting period. Provide a summary of revenues and expenses for each tracked cost and special surcharge. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales; transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect on such changes. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein. 			
<ol style="list-style-type: none"> This report includes the operating results for the regulated operations of Atmos Energy Corporation, which includes the Colorado, Kansas and Missouri jurisdictions (Colorado-Kansas Division); Louisiana jurisdiction (Louisiana Division); Georgia, Iowa, Illinois, Missouri, Tennessee, Kentucky and Virginia jurisdictions (Kentucky/Mid-States Division); Mississippi jurisdiction (Mississippi Division) and Texas jurisdiction (West Texas, Mid-Tex and Atmos Pipeline-Texas Divisions) for the year ended December 31, 2010. For additional disclosures regarding contingencies, income tax and other matters see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2010 of Atmos Energy Corporation. For additional disclosures regarding pension plans, post-retirement plans and other matters, see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2010 of Atmos Energy Corporation. For additional disclosures regarding asset retirement obligations, see the Notes to Consolidated Financial Statements in the accompanying Annual Report on Form 10-K for the year ended September 30, 2010 of Atmos Energy Corporation. None None None None None None Please see pages 16-20 of Form 10-K for the year ended September 30, 2010 of Atmos Energy Corporation. None None None See references to our 10-K noted above. 			

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion				
Line No.	Item (a)	Total Company For the Current Qtr/Year (b)		
1	UTILITY PLANT			
2	In Service:			
3	Plant in Service (Classified)	7,078,182,936		
4	Property Under Capital Leases	-		
5	Plant Purchased or Sold	-		
6	Completed Construction not Classified	-		
7	Experimental Plant Unclassified	-		
8	TOTAL (Enter Total of lines 3 thru 7)	7,078,182,936		
9	Leased to Others	-		
10	Held for Future Use	-		
11	Construction Work in Progress	84,926,549		
12	Acquisition Adjustments	(103,512,329)		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	7,059,597,156		
14	Accumulated Provision for Depreciation, Amortization and Depletion	2,692,914,655		
15	Net Utility Plant (Enter Total of line 13 less 14)	4,366,682,501		
16	DETAILS OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	2,681,478,818		
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	-		
20	Amortization of Underground Storage Land and Land Rights	-		
21	Amortization of Other Utility Plant	13,862,856		
22	TOTAL in Service (Enter Total of lines 18 thru 21)	2,695,341,674		
23	Leased to Others:			
24	Depreciation	-		
25	Amortization and Depletion	-		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	-		
27	Held for Future Use			
28	Depreciation	-		
29	Amortization	-		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	-		
31	Abandonment of Leases (Natural Gas)	-		
32	Amortization of Plant Acquisition Adjustment	(2,427,019)		
33	TOTAL Accumulated Provisions (Agree with line 14 above) (Lines 22, 26, 30, 31 & 32)	2,692,914,655		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Gas Plant in Service (Accounts 101, 102, 103 and 106)				
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified - Gas.</p> <p>3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
1	INTANGIBLE PLANT			
2	301 Organization	293,778	-	
3	302 Franchises and Consents	917,014	-	
4	303 Miscellaneous Intangible Plant	12,868,972	-	
5	TOTAL Intangible Plant (Total of line 2 thru 4)	14,079,764	-	
6	PRODUCTION PLANT			
7	Natural Gas Production and Gathering Plant			
8	325	-	-	
9	325.2 Producing Leaseholds	2,353	-	
10	325.3 Gas Rights	-	-	
11	325.4 Right-of-ways	83,421	-	
12	325.5 Other Land and Land Rights	-	-	
13	326 Gas Wells Structures	-	-	
14	327 Field Compressor Station Structures	101,811	-	
15	328 Field Measuring and Regulator Station Structures	28,362	-	
16	329 Other Structures	8,795	-	
17	330 Producing Gas Wells - Well Construction	-	-	
18	331 Producing Gas Wells - Well Equipment	3,492	-	
19	332 Field Lines	2,694,266	-	
20	333 Field Compressor Station Structures	902,935	-	
21	334 Field Measuring and Regulator Station Structures	2,401,078	-	
22	335 Drilling and Cleaning Equipment	-	-	
23	336 Purification Equipment	428,304	-	
24	337 Other Equipment	173,593	-	
25	338 Unsuccessful Exploration & Development Costs	-	-	
26	TOTAL Production and Gathering (Total of lines 8 thru 25)	6,828,410	-	
27	PRODUCTS EXTRACTION PLANT			
28	304 Land and Land Rights	68,816	-	
29	305 Structures and Improvements	5,167	-	
30	311 Compression Equipment	1,225,371	-	
31	340 Land and Land Rights	-	-	
32	342 Extraction and Refining Equipment	-	-	
33	343 Pipe Lines	-	-	
34	344 Extracted Products Storage Equipment	-	-	
35	345 Compressor Equipment	-	-	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Gas Plant in Service (Accounts 101, 102, 103 and 106) (continued)					
in column (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observation of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for the plant actually in service at end of year.					
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distributions of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.					
7. For Acct 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.					
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.					
Line No.		Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1					
2	301	-	-	-	293,778
3	302	-	-	-	917,014
4	303	-	-	-	12,868,972
5		-	-	-	14,079,764
6					
7					
8	325	-	-	-	-
9	325.2	-	-	-	2,353
10	325.3	-	-	-	-
11	325.4	-	-	-	83,421
12	325.5	-	-	-	-
13	326	-	-	-	-
14	327	-	-	(101,811)	-
15	328	-	-	(28,362)	-
16	329	-	-	(8,795)	-
17	330	-	-	-	-
18	331	-	-	-	3,492
19	332	22,912	-	(2,095,973)	575,381
20	333	-	-	(902,935)	-
21	334	29,088	-	(2,179,606)	192,384
22	335	-	-	-	-
23	336	-	-	(383,935)	44,369
24	337	-	-	(173,593)	-
25	338	-	-	-	-
26		52,000	-	(5,875,010)	901,400
27					
28	304	-	-	-	68,816
29	305	-	-	-	5,167
30	311	-	-	-	1,225,371
31	340	-	-	-	-
32	342	-	-	-	-
33	343	-	-	-	-
34	344	-	-	-	-
35	345	-	-	-	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Gas Property and Capacity Leased to Others (Account 104)					
1. For all leases in which the average lease income over the initial term of the lease exceeds \$500,000 provide in column (c), a description of each facility or leased capacity that is classified as gas plant in service, and is leased to others for gas operations. 2. In column (d) provide the lease payments received from others. 3. Designate associated companies with an asterisk in column (b).					
Line No.	Name of Lessor (a)	* (b)	Description of Lease (c)	Lease Payments for Current Year (d)	
1	Not Applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	TOTAL			\$	-

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Gas Plant Held for Future Use (Account 105)				
<p>1. Report separately each property held for future use at end of the year having an original cost of \$1,000,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$1,000,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.</p>				
Line No.	Description and Location of Property (a)	Date Originally Included in this Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	NONE			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	TOTAL			\$ -

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
<p align="center">Construction Work in Progress-Gas (Account 107)</p> <p>1. Report below descriptions and balances at end of year of projects of construction (Account 107)</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstartion (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (less than \$1,000,000) may be grouped.</p>				
Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	General Office - Other	25,728,388	940,000	
2				
3	Lines, meters, mains extensions	59,198,161	3,900,000	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	TOTAL	84,926,549	4,840,000	

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Non-Traditional Rate Treatment Afforded New Projects				
<p>1. The Commission's Certificate Policy Statement provides a threshold requirement for existing pipelines proposing new projects is that the pipeline must be prepared to financially support the project without relying on subsidization from its existing customers. See Certification of New Interstate Natural Gas Pipeline Facilities, 88 FERC P61,227 (1999); order clarifying policy 90 FERC P61,128 (2000); order clarifying policy, 92 FERC P61,094 (2000) (Policy Statement). In column a, list the name of the facility granted non-traditional rate treatment.</p> <p>2. In column b, list the CP Docket Number where the Commission authorized the facility.</p> <p>3. In column c, indicate the type of rate treatment approved by the Commission (e.g. incremental, at risk)</p> <p>4. In column d, list the amount in Account 101, Gas Plant in Service, associated with the facility.</p> <p>5. In column e, list the amount in Account 108, Accumulated Provision for Depreciation of Gas Utility Plant, associated with the facility.</p>				
Line No.	Name of Facility (a)	CP Docket No. (b)	Type of Rate Treatment (c)	Gas Plant in Service (d)
1	Not Applicable			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				

Name of Respondent ATMOS ENERGY CORPORATION	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010	
General Description of Construction Overhead Procedure				
<p>1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to constructions jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.</p> <p>2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the Uniform System of Accounts.</p> <p>3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.</p>				
<p>1. (a) 1. Portion of Administrative and General Expenses 2. Portion of Engineering Department Supervision attributed to construction. 3. Portion of Field Supervision charged to construction. (b) Quarterly review of time spent on construction projects. (c) Proration of construction overheads to actual direct expenditures to construction orders. (d) The same rate for all construction items. (e) N/A (f) Indirectly assigned.</p> <p>2. Capitalized interest based on the weighted average cost of total debt plus the weighted average cost of capital.</p> <p>3. N/A</p>				
Computation of Allowance for Funds Used During Construction Rates				
<p>For line (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate earned during the preceding 3 years.</p> <p>Identify, in a footnote, the specific entity used as the source for the capital structure figures - Atmos Energy</p> <p>Indicate, in a footnote, if the reported rate of return is one that has been approved in a rate case, black-box settlement rate, or an actual three-year average rate - rate used approved in a rate case</p>				
1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ratio (percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt	S 179,880,122		
2	Short-Term Interest			s 3.23%
3	Long-Term Debt	D 2,162,303,308	53.5%	d 6.88%
4	Preferred Stock	P -	-	p 0.00%
5	Common Equity	C 1,880,546,274	46.5%	c 10.40%
6	Total Capitalization	4,042,849,582	100.0%	
7	Average Construction Work in Progress Balance	W 113,937,429		
2. Gross Rate for Borrowed Funds		$s(S/W) + d[(D/(D+P+C)) (1-(S/W))]$		2.97%
3. Rate for Other Funds		$[1-(S/W)] [p(P/(D+P+C)) + c(C/(D+P+C))]$		N/A
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -		5.46%		
b. Rate for Other Funds -		N/A		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)					
<p>1. Explain in a footnote any important adjustments during the year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</p> <p>3. The provisions of Account 108 in the Uniform Systems of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interests credits under a sinking fund or similar method of depreciation accounting.</p> <p>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</p>					
Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
	Section A. BALANCES AND CHANGES DURING YEAR				
1	Balance Beginning of Year	2,557,424,544	All Gas		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	219,939,017			
4	(403.1) Depreciation Expense for Asset Retirement Costs	-			
5	(413) Expense of Gas Plant Leased to Others	-			
6	Transportation Expenses - Clearing	-			
7	Other Clearing Accounts	-			
8	Other Accounts (Specify): Acquisitions	-			
9	Transfers and Adjustments	3,148,906			
10	TOTAL Depreciation Provision for Year (Lines 3 thru 8)	223,087,923			
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	65,699,806			
13	Cost of Removal	33,517,347			
14	Salvage (Credit)	(4,560,676)			
15	TOTAL Net Charges for Plant Retirements (Lines 12 thru 14)	94,656,477			
16	Other Debit or Credit Items (Describe) (footnote details):				
17	R.W.I.P.	(4,377,172)			
18	Book Cost of Asset Retirement Costs	-			
19	Balance End of Year (Lines 1, 10, 15, 16, and 18)	2,681,478,818			
20	Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS				
21	Productions - Manufactured Gas				
22	Production and Gathering - Natural Gas				
23	Products - Natural Gas				
24	Underground Gas Storage				
25	Other Storage Plant				
26	Base Load LNG Terminaling and Processing Plant				
27	Transmission				
28	Distribution				
29	General				
30	TOTAL (Lines 21 thru 29)				

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year Ending Dec. 31, 2010			
GAS STORED (ACCOUNTS 117.1, 117.2, 117.3, 117.4, 164.1, 164.2, AND 164.3)									
1. If during the year adjustments were made to the stored gas inventory reported in columns (d), (f), (g), and (h) (such as to correct cumulative inaccuracies of gas measurements), explain in a footnote the reason for the adjustments, the Dth and dollar amount of adjustment, and account charged or credited.					2. Report in column (e) all encroachments during the year upon the volumes designated as base gas, column (b), and system balancing gas, column (c), and gas property recordable in the plant accounts. 3. State in a footnote the basis of segregation of inventory between current and noncurrent portions. Also, state in a footnote the method used to report storage (i.e., fixed asset method or inventory method).				
Line No.	Description (a)	(Account 117.1) (b)	(Account 117.2) (c)	Noncurrent (Account 117.3) (d)	(Account 117.4) (e)	Current (Account 164.1) (f)	LNG (Account 164.2) (g)	LNG (Account 164.3) (h)	Total (i)
1	Balance at Beginning of Year	29,907,711				275,072,055		1,066,994	306,046,760
2	Gas Delivered to Storage					199,891,131		717,598	200,608,729
3	Gas Withdrawn from Storage					227,177,479		441,852	227,619,331
4	Other Debits and Credits					(35,653)		0	(35,653)
5	Balance at End of Year	29,907,711				247,750,054		1,342,740	279,000,505
6	Dth	26,953,225				55,356,857		221,376	82,531,458
7	Amount per Dth	1.11				4.48		6.07	3.38

Note: Other Debits and Credits relate to various gas storage transfers.

Name of Respondent		This Report is:		Date of Report	Year of Report
Atmos Energy Corporation		(1) <input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010
		(2) <input type="checkbox"/>	A Resubmission		
INVESTMENTS (Accounts 123, 124, 136)					
<p>1. Report below investments in Accounts 123, Investments in Associated Companies, 124, Other Investments, and 136, Temporary Cash Investments.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p>(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board</p> <p>of Directors, and included in Account 124, Other Investments, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, Temporary Cash Investments, also may be grouped by classes.</p> <p>(b) Investment Advances-Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Include advances subject to current repayment in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.</p>					
Line No.	Description of Investment		Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.	Purchases or Additions During Year	
	(a)	(b)	(c)	(d)	
1	<u>Other Investments A/C 124</u>				
2	Miscellaneous		8,301	0	
3					
4					
5	<u>Temporary Cash Investments A/C 136</u>				
6					
7	Treasury Securities		0	543,970,000	
8					
9	<u>Investments in Associated Companies A/C 123</u>				
10					
11	None				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Atmos Energy Corporation	This Report is:		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
	(1)	<input checked="" type="checkbox"/> An Original		
	(2)	<input type="checkbox"/> A Resubmission		

INVESTMENTS (Accounts 123, 124, 136) (Continued)

List each note giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includable in column (h).

Sales or Other Dispositions During Year (e)	Principal Amount or No. of Shares at End of Year (f)	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.) (g)	Revenue for Year (h)	Gain or Loss from Investment Disposed of (i)	Line No.
3,361	0	4,940			1
					2
					3
					4
					5
					6
543,970,000	0	0			7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
					39
					40

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		(Mo, Da, Yr)	Dec. 31, 2010
		INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123 & 123.1)			
<p>1. Report below investments in Accounts 123.1, Investments in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investment in Securities-List and describe each security owned. For bonds give also principal amount, date of issue maturity, and interest rate.</p> <p>(b) Investment Advances-Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.</p>					
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	Atmos Energy Holdings, Inc.			42,812,823	
2	Blue Flame Insurance Services, LTD			4,220,000	
3	Mississippi Energies, Inc.			864,160	
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40			TOTAL	47,896,983	

Name of Respondent	This Report Is:		Date of Report	Year of Report	
Atmos Energy Corporation	<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010	
	<input type="checkbox"/>	A Resubmission			
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123 & 123.1) (Continued)					
<p>4. Designate in a footnote, any securities, notes, or accounts that were pledged, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report in column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.</p>			<p>7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includable in column (f).</p> <p>8. Report on Line 40, column (a) the total cost of Account 123.1.</p>		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.	
79,691	0	42,892,514	0	1	
0	0	4,220,000	0	2	
0	0	864,160	0	3	
				4	
				5	
				6	
				7	
				8	
				9	
				10	
				11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	
				30	
				31	
				32	
				33	
				34	
				35	
				36	
				37	
				38	
79,691	0	47,976,674	0	39	
				40	

Name of Respondent Atmos Energy Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2010	
PREPAYMENTS (Account 165)							
1. Report below the particulars (details) on each prepayment.							
Line No.	Nature of Prepayment (a)	Balance at End of Year (In Dollars) (b)					
1.	Prepaid Insurance	8,636,178					
2.	Prepaid Expenses (Rents, Maintenance, Supplies, Services, etc.)	5,658,638					
3.	Prepaid Taxes	835,140					
4.	Prepaid Interest	262,690					
5.	Miscellaneous Prepayments	1,020,047					
6.	TOTAL	16,412,693					
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to my, yr)] Add rows as necessary to report all data. (a)	Balance at Beginning of Year (b)	Total Amount of Loss (c)	Losses Recognized During Year (d)	Written off During Year Account Charged Amount (e) (f)		Balance at End of Year (g)
7	None						
8							
9							
10							
11							
12							
13							
14							
15	TOTAL						
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2 and period of amortization (mo, yr, to mo, yr)] Add rows as necessary to report all data. Number rows in sequence beginning with the next row number after the last row number used for extraordinary property losses. (a)	Balance at Beginning of Year (b)	Total Amount of Charges (c)	Costs Recognized During Year (d)	Written off During Year Account Charged Amount (e) (f)		Balance at End of Year (g)
16	None						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	TOTAL						

Name of Respondent		This Report is:		Date of Report		Year/Period of Report	
Atmos Energy Corporation		(1)	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)		Dec. 31, 2010	
		(2)	<input type="checkbox"/> A Resubmission				
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below details called for Concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts). 2. For regulatory assets being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses. 5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).							
Line No.	Description and Purpose of Other Regulatory Assets	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1							
2	Mid-States division regulatory asset established for the adoption of FAS 109 (Accounting for Income Taxes). This account is being amortized over twenty years.	1,776,384	0	4073	137,148		1,639,236
3							
4							
5							
6							
7	Rate case expenses	1,740,311	5,173,485	various	2,651,904		4,261,892
8							
9	Ks Ad Valorem	583,383	1,336,848	4081	1,229,569		690,662
10							
11	VA and KS WNA	(586,422)	3,807,758	48xx	4,285,882		(1,064,546)
12							
13	Empire Pipe - VA	174,770	0	4050	99,869		74,901
14							
15	Pipeline Safety Fee	(5,251)	1,050,363	various	1,036,124		8,988
16							
17	TN environmental	439,277	679,037	1420	431,669		686,645
18							
19	CO Demand Side Management Program	(208,855)	738,604	various	507,846		21,903
20							
21	Denton deferred franchise fee	551,191	5,647	4081	104,618		452,220
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	TOTAL	4,464,788	12,791,742		10,484,629	0	6,771,901

Name Of Respondent		This Report Is:		Date of Report		Year of Report
Atmos Energy Corporation		(1)	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)		Dec. 31, 2010
		(2)	<input type="checkbox"/> A Resubmission			
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the details called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a). 3. Minor items (less than \$250,000) may be grouped by classes.						
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End Of Year (f)
				Account Charged (d)	Amount (e)	
1	Payroll Clearing	(615,905)	6,150,490	various	5,966,698	(432,113)
2	Demand Side Management program	(231,927)	587,255	921	817,290	(461,962)
3	LGS Integration Costs	7,049,452	0	various	453,859	6,595,593
4	Pension Assets	65,948,007	5,470,520		24,565,123	46,853,404
5	Retirement Costs	45,689,711	36,390,205	926	35,558,132	46,521,784
6	Regulatory Commission Expenses	3,069,804	1,013		2,445,046	625,771
7	Line Pack	4,385,237	0	various	0	4,385,237
8	Goodwill - Citizens Acquisition	113,209,603	253,051		0	113,462,654
9	Goodwill - KS storage fields	1,697,812	0		0	1,697,812
10	Goodwill - MVG Acquisition	90,892,978	0		0	90,892,978
11	Goodwill - Mid-Tex/Atmos Pipeline TX Acq.	496,893,499	458,210		0	497,351,709
12	Goodwill - Comfur T Acquisition	1,198,019	0		0	1,198,019
13	Deferred Asset Projects	(3,179,702)	5,969,540		1,215,362	1,574,476
14	UCG - Environmental	548,669	145,987		677,552	17,104
15	Lincoln II Construction	245,282	0		34,226	211,056
16	Minor Items Each Less Than \$250,000	173,940	853,732		725,156	302,516
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36	Subtotal		56,280,003		72,458,444	
37						
38						
39						
40	TOTAL	826,974,479				810,796,038

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		Dec. 31, 2010
ACCUMULATED DEFERRED INCOME TAXES (Account 190)					
<p>1. Report the information called for below concerning the respondent's accounting for deferred income taxes.</p> <p>2. At Other (Specify), include deferrals relating to other income and deductions.</p> <p>3. At lines 4 and 6, add rows as necessary to report all data. Number the additional rows in sequence 4.01, 4.02, etc., and 6.01 6.02, etc.</p> <p>4. If more space is needed, use separate pages as required.</p>					
Line No.	Account Subdivision: (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 410.1 (d)	
1	Account 190				
2	Electric				
3	Gas	184,195,426	0	44,949,115	
4	Other (Define)				
5	Total (Total of lines 2 thru 4)				
6	Other (Specify)				
6.01					
6.02					
7	TOTAL Account 190 (Total of lines 5 thru 6.?)	184,195,426	0	44,949,115	
8	Classification of TOTAL				
9	Federal Income Tax		0	48,611,772	
10	State Income Tax		0	(3,662,657)	
11	Local Income Tax				
Notes					
<p>Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.</p>					

Name of Respondent		This Report is:		Date of Report		Year of Report	
Atmos Energy Corporation		(1)	<input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)		Dec. 31, 2010	
		(2)	<input type="checkbox"/> A Resubmission				
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
5. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under "Other."				6. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.			
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No
Amounts Debited to Account 411.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct No (g)	Amount (h)	Acct No (i)	Amount (j)		
							1
							2
		various	747,466	various	0	228,397,075	3
							4
							5
							6
							6.01
							6.02
			747,466		0	228,397,075	7
							8
			685,244		0		9
			62,222		0		10
							11

Name of Respondent Atmos Energy Corporation	This Report Is		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
	(1)	<input checked="checked" type="checkbox"/> An Original		
	(2)	<input type="checkbox"/> A Resubmission		

CAPITAL STOCK (Accounts 201 and 204)

<p>1. Report below the details called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock .</p>	<p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p> <p>3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p>
--	---

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Share Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1				
2	Common stock - NYSE - ATO	200,000,000	\$0.005	
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

Name of Respondent	This Report Is:	Date of Report	Year of Report
Atmos Energy Corporation	<input checked="checked" type="checkbox"/> An Original	(Mo, Da, Yr)	Dec. 31, 2010
	<input type="checkbox"/> A Resubmission		

<p align="center">CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202, 203, 205, 206, 207, and 212)</p>	
<p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.</p>	<p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of year.</p> <p>4. For Premium on Account 207, Capital Stock, designate with an asterisk in column (b), any amounts representing the excess of consideration received over stated values of stocks without par value.</p>

Line No.	Name of Account and Description of Item (a)	* (b)	Number of Shares (c)	Amount (d)
1				
2	NONE			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	TOTAL		0	0

Name of Respondent	This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation	<input checked="checked" type="checkbox"/>	An original	(Mo, Da, Yr)	
	<input type="checkbox"/>	A Resubmission		Dec. 31, 2010
OTHER PAID-IN CAPITAL (Accounts 208-211)				
<p>1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) State amount and briefly explain the capital changes that gave rise to</p> <p>amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)-Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.</p>				
Line No.	Item (a)			Amount (b)
1	<u>Miscellaneous Paid-In Capital A/C 211</u>			
2	Amounts paid for common stock in excess of the \$0.005 stated value.			1,724,900,060
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	TOTAL			1,724,900,060

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An original	(Mo, Da, Yr)	Dec. 31, 2010
		<input type="checkbox"/>	A Resubmission		
DISCOUNT ON CAPITAL STOCK (Account 213)					
1. Report the balance at end of year of discount on capital stock for each class and series of capital stock. Use as many rows as necessary to report all data.			2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off during the year and specify the amount charged.		
Line No.	Class and Series of Stock (a)				Balance at End of Year (b)
1	Not applicable				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15	TOTAL				0
CAPITAL STOCK EXPENSE (Account 214)					
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. Use as many rows as necessary to report all data. Number the rows in sequence starting from the last row number used for Discount on Capital Stock above.			2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving details of the change. State the reason for any charge-off of capital stock expense and specify the account charged.		
Line No.	Class and Series of Stock (a)				Balance at End of Year (b)
16	Not applicable				
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29	TOTAL				0

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/> An original <input type="checkbox"/> A Resubmission		Dec. 31, 2010

**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Provide details showing the full accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate,

nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

Securities Issued in 2010:

	Number of <u>Shares</u>	Stated <u>Value</u>
Common Stock with stated value \$0.005:		
Retirement Savings Plan (RSP)	0	0
Directors' Fees	3,250	16
Outside Directors' Equity Incentive Compensation	44,305	222
Direct Stock Purchase Plan (DSPP)	24,442	122
Stock Options	432,107	2,161
Bonus Stock Atmos Management Incentive Plan (MIP)	50,152	251
Restricted Stock	193,330	967
Repurchase of Equity Awards	(121,353)	(14,701)
Repurchase of Common Stock	(2,958,580)	(607)

Total	(2,332,347)	(11,569)
-------	-------------	----------

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010
		<input type="checkbox"/>	A Resubmission		
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
<p>1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>					
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (Acct. 221) (d)	
1	<u>Long-Term Senior Notes:</u>				
2	Unsecured 10.00% notes	12/91	12/11	1,151,654	
3	Unsecured 10.00% notes	12/91	12/11	1,151,654	
4	Unsecured 7.375% notes	5/01	5/11	350,000,000	
5	Unsecured 5.125% notes	1/03	1/13	250,000,000	
6	Unsecured 6.75% debentures	7/98	7/28	150,000,000	
7	Unsecured 4.95% notes	10/04	10/14	500,000,000	
8	Unsecured 5.95% notes	10/04	10/34	200,000,000	
9	Unsecured 6.35% notes	6/07	6/17	250,000,000	
10	Unsecured 8.50% notes	3/09	3/19	450,000,000	
11					
12					
13					
14					
15					
16	<u>Medium-Term Notes:</u>				
17	MTN, Series A, 1995-1 , 6.67%	12/95	12/25	10,000,000	
18	MTN, Series A, 1995-2, 6.27%	12/95	12/10	0	
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL			2,162,303,308	

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report	
Atmos Energy Corporation	<input checked="" type="checkbox"/>	An Original		Dec. 31, 2010	
	<input type="checkbox"/>	A Resubmission			
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)					
<p>5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.</p> <p>7. If the respondent has any long-term securities which have been nominally issued and are nominally</p> <p>outstanding at end of year, describe such securities in a footnote.</p> <p>8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>					
INTEREST FOR YEAR		HELD BY RESPONDENT			
Rate (in %)	Amount (Acct. 427)	Reacquired Bonds (Acct. 222)	Sinking and Other Funds (Acct. 242)	Redemption Price Per \$100 at End of Year	Line No.
(e)	(f)	(g)	(h)	(i)	
10.00%	114,845			N/A	1
10.00%	114,846			N/A	2
7.375%	25,812,500			make whole	3
5.125%	12,812,500			make whole	4
6.75%	10,125,000			make whole	5
4.95%	27,987,793			make whole	6
5.95%	11,892,953			make whole	7
6.35%	15,400,020			make whole	8
8.50%	38,172,266			make whole	9
					10
					11
					12
					13
					14
					15
					16
6.67%	667,000			N/A	17
6.27%	606,100			N/A	18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38
					39
	143,705,823				40

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)					
1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, details of expense, premium or discount applicable to each class and series of long-term debt. 2. Show premium amounts by enclosing the figures in parenthesis. 3. In column (b) show the principal amount of bonds or other long-term debt originally issued. 4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.					
Line No.	Designation Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense, Premium or Discount (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	<u>Unamortized Debt Discount:</u>				
2	Unsecured 7.375% notes	350,000,000	4,892,258	5/01	5/11
3	Unsecured 5.125% notes	250,000,000	994,068	1/03	1/13
4	Unsecured 6.75% debentures	150,000,000	2,998,146	7/98	7/28
5	MTN, Series A, 1995-1 , 6.67%	10,000,000	233,308	12/95	12/25
6	MTN, Series A, 1995-2, 6.27%	10,000,000	230,807	12/95	12/10
7	Unsecured 4.95% notes	500,000,000	4,498,263	10/04	10/14
8	Unsecured 5.95% notes	200,000,000	3,458,334	10/04	10/34
9	Unsecured 6.35% notes	250,000,000	3,070,417	6/07	6/17
10	Unsecured 8.50% notes	450,000,000	4,612,981	3/09	3/19
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL	2,170,000,000	24,988,582		

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report	
Atmos Energy Corporation	<input checked="checked" type="checkbox"/>	An Original		Dec. 31, 2010	
	<input type="checkbox"/>	A Resubmission			
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)					
5. Furnish in a footnote details regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.			6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years. 7. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt-Credit.		
Balance at Beginning of Year (f)	Debits During Year (Acct. 181) (g)	Credits During Year (Acct. 181) (h)	Balance at End of Year (i)	Line No.	
668,440	0	502,340	166,100	1	
306,872	129,513	229,040	207,345	2	
1,857,183	0	99,936	1,757,247	3	
125,193	0	7,791	117,402	4	
16,533	0	15,442	1,091	5	
2,190,320	0	453,170	1,737,150	6	
2,873,802	0	115,723	2,758,079	7	
2,151,557	0	286,874	1,864,683	8	
4,204,825	0	454,574	3,750,251	9	
				10	
				11	
				12	
				13	
				14	
				15	
				16	
				17	
				18	
				19	
				20	
				21	
				22	
				23	
				24	
				25	
				26	
				27	
				28	
				29	
				30	
				31	
				32	
				33	
				34	
				35	
				36	
				37	
				38	
14,394,725	129,513	2,164,890	12,359,348	39	
				40	

Name of Respondent	This Report Is:		Date of Report	Year of Report		
Atmos Energy Corporation	<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010		
	<input type="checkbox"/>	A Resubmission				
UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)						
<p>1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.</p> <p>2. In column (c) show the principal amount of bonds or other long-term debt reacquired.</p> <p>3. In column (d) show the net gain and net loss realized</p> <p>on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.</p> <p>4. Show loss amounts by enclosing the figures in parentheses.</p> <p>5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, Amortization of Loss on Reacquired Debt, or credited to Account 429.1, Amortization of Gain on Reacquired Debt-Credit.</p>						
Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2	Unsecured Senior Notes	3/03	\$ 100,000,000	\$ (9,506,552)	\$ 2,931,187	\$ 1,980,532
3	FMB Series J, 9.40%	6/05	17,000,000	(8,511,783)	6,351,171	5,790,774
4	FMB Series Q, 9.75%	6/05	20,000,000	(4,828,420)	3,488,334	3,150,753
5	FMB Series T, 9.32%	6/05	18,000,000	(5,691,858)	4,141,355	3,778,608
6	FMB Series U, 8.77%	6/05	20,000,000	(5,957,960)	4,547,536	4,178,817
7	Unsecured 6.35% notes	6/07	250,000,000	(201,674)	151,256	131,088
8	FMB Series P, 10.43%	5/08	6,250,000	(202,500)	265,055	231,218
9	Unsecured 4.00% notes	4/09	400,000,000	(7,065,937)	6,535,991	5,829,398
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

Name of Respondent	This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation	<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010
	<input type="checkbox"/>	A Resubmission		
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p>				
Line No.	Particulars (Details) (a)			Amount (b)
1	Net Income for the Year as of 9/30/10			164,817,232
2	Reconciling Items for the Year			
3	Taxable Income Not Reported on Books			
4	DIG on Fixed Assets			192,551
5				0
6				0
7				0
8				0
9	Deductions Recorded on Books Not Deducted for Return			
10	FIT Expense			88,228,004
11	Deferred Gas Costs			(25,108,197)
12	Pension Expense			17,410,504
13	Mergers and Integration Amortization			0
14	MIP / VPP Accrual			793,280
15	Aid in Construction			23,833,299
16	RSGP			(2,818,006)
17	FAS 106 Adjustment			13,603,571
18	SEBP Adjustment			4,957,688
19	Vacation Accrual			(2,961)
20	Allowance for Doubtful Accounts			472,464
21	Other, Net			84,400,176
22	Income Recorded on Books Not Included in Return			
23	Gain/loss on Sale of Assets			210,948
24	Dividends Received Deduction			(610,860)
25	Deductions on Return Not Charged Against Book Income			
26	Depreciaiton Adjustment			(113,304,644)
27	Capitalized Overhead Adjustment			(31,329,805)
28	Goodwill			(36,025,973)
29	ESOP Dividends			(5,100,529)
30	Miscellaneous Accrued			(890,908)
31	Capitalized Software			(7,577,216)
32	Other, net			(313,587,067)
33	Federal Tax Net Income			(137,436,449)
34	Show Computation of Tax:			
35	Federal Tax Net Income			(137,436,449)
36	Federal Income Tax Rate			35%
37	Federal Income Tax Liability as of 9/30/10			(48,102,757)

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010
		<input type="checkbox"/>	A Resubmission		
TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR					
<p>1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or</p> <p>accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner</p>					
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR.			
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. in Account 165) (c)		
1	FICA	152,362			
2	FUTA	4,895			
3	SUTA	693			
4	Property and Other	46,884,660			
5	Franchise - Other	8,581,738	(469,169)		
6	Gross Receipts	(977)	(588,593)		
7	Use Tax	613,171			
8	Federal Income	(23,324,021)			
9	State Income	7,240,838			
10	Franchise - Capital Based	1,902,747			
11	Federal Tax Interest / Penalty	(1,013,752)			
12	State Tax Interest / Penalty	6,008			
13	FIN48 Liability	(0)			
14					
15	Note: Adjustments for Federal & State Income taxes related to adjustments made				
16	between current and deferred provision accounts with respect to acquisitions				
17	made and other miscellaneous tax true-up adjustments.				
18	TOTAL	41,048,362	(1,057,762)		
Line No.	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)				
	Electric Account 408.1, 409.1 (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)	
1					
2		Taxes other than			
3		income taxes (408.1)	183,223,583		
4					
5		Income Taxes -			
6		Federal (409.1)	(127,361,767)		
7					
8		Income Taxes -			
9		State (409.1)	(595,815)		
10					
11		Other (including			
12		taxes Capitalized)	21,001,098		
13					
14	TOTAL		76,267,099	0	

Name of Respondent	This Report Is:		Date of Report	Year of Report	
Atmos Energy Corporation	<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010	
	<input type="checkbox"/>	A Resubmission			
TAXES ACCRUED, PREPAID AND CHARGED DURING THE YEAR					
that the total tax for each State and subdivision can readily be ascertained. 5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a). 6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll			deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. Show in column (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. 10. Items under \$250,000 may be grouped. 11. Report in column (q) the applicable effective state income tax rate.		
Taxes Charged During Year (see footnote 1)	Taxes Paid During Year	Adjustments	BALANCE AT END OF YEAR		Line No.
(d)	(e)	(f)	Taxes Accrued (Account 236)	Prepaid Taxes (Incl. in Account 165)	
			(g)	(h)	
20,472,539	(20,509,536)	82,388	197,753		1
282,743	(284,958)	112	2,792		2
579,193	(568,418)	284	11,752		3
64,140,319	(57,185,395)		53,839,584		4
70,840,623	(71,449,993)		7,636,358	(133,159)	5
31,549,410	(31,713,031)		93	(753,284)	6
16,247,904	(16,351,444)		509,631		7
(127,361,767)	96,032,220	1,419,638	(53,233,930)		8
(595,815)	(1,448,416)	909	5,197,516		9
111,950	(176,166)	0	1,838,531		10
0	0	0	(1,013,752)		11
0	0	0	6,008		12
0	0	0	0		13
					14
					15
					16
					17
76,267,099	(103,655,137)	1,503,331	14,992,336	(886,443)	18
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Extraordinary Items (Account 409.3)	Other Utility Opn. Income (Account 408.1, 409.1)	Adjustment to Ret. Earnings (Account 439)	Other	State/Local Income TaxRate	Line No.
(m)	(n)	(o)	(p)	(q)	
					1
					2
					3
					4
					5
				33.92%	6
					7
					8
				3.08%	9
					10
					11
					12
					13
	0		0	0	14

Footnote 1: These are the gross amounts of taxes charged. Some of these amounts are capitalized. Please note in column (j) the total amount of taxes charged to income statement account 408.1.

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010
		<input type="checkbox"/>	A Resubmission		
MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)					
<div> <div>1. Describe and report the amount of other current and accrued liabilities at the end of year.</div> <div>2. Minor items (less than \$250,000) may be grouped under appropriate title.</div> </div>					
Line No.	Item				Balance at End of Year
	(a)				(b)
1	SFAS 106 - OPEB				7,302,000
2	Management Incentive/Variable Pay				7,032,344
3	Outstanding Checks in Escheatment Process				316,878
4	Liabilities from risk management activities				22,943,594
5	Gas Imbalance				1,744,676
6	Deferred Billing AR				44,518,802
7	Minor Items Each Less Than \$250,000				(9,283)
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42	TOTAL				83,849,011

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010	
		<input type="checkbox"/>	A Resubmission			
OTHER DEFERRED CREDITS (Accounts 253)						
<p>1. Report below the details called for concerning other deferred credits.</p> <p>2. For any deferred credit being amortized, show the period of amortization.</p> <p>3. Minor items (less than \$250,000) may be grouped by classes.</p>						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Acct (c)	Amount (d)		
1	Directors' Deferred Compensation	710,719		128,397	75,402	657,724
2	Outside Directors' Retirement Plan	2,109,588		455,400	225,668	1,879,856
3	Retirement Cost	69,176,861		13,127,598	20,178,974	76,228,237
4	SFAS 106 - OPEB	138,563,159		46,381,980	58,929,992	151,111,171
5	Office Building Leases	3,269,882		434,619	1,050,362	3,885,625
6	Customer Contributions in aid of construction	1,465,288		166,857	0	1,298,431
7	Revenue deferred until rate change approval	(4,305)		1,004,905	1,390,095	380,885
8	Risk Management Activities	1,347,964		13,145,112	12,777,559	980,411
9	Liability for Uncertain Tax Positions	6,731,204		0	0	6,731,204
10	Minor Items Each Less Than \$250,000	25,749		264,332	370,861	132,278
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38	TOTAL	223,396,109		75,109,200	94,998,913	243,285,822

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.			2. For Other, include deferrals relating to other income and deductions.		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 410.1 (d)	
1	Account 282				
2	Electric				
3	Gas	592,956,409	290,584,525		0
4	Other (Define)				
5	TOTAL (Enter Total of lines 2 thru 4)	592,956,409	290,584,525		0
6	Other (Specify)				
6.01					
6.02					
7.02	TOTAL Account 282 (Enter of lines 5 thru 6.?)	592,956,409	290,584,525		0
8.02	Classification of TOTAL				
9.02	Federal Income Tax		266,751,383		
10.02	State Income Tax		23,833,142		
11.02	Local Income Tax				
<p style="text-align: center;">Notes</p> <p>Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.</p>					

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Atmos Energy Corporation		<input checked="checked" type="checkbox"/> An Original		(Mo, Da, Yr)		Dec. 31, 2010	
		<input type="checkbox"/> A Resubmission					
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (continued)							
3. Add rows as necessary to report all data. When rows are added, the additional row numbers should follow in sequence, 4.01, 4.02 and 6.01, 6.02, etc. Use separate pages as required.				5. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.			
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 411.2 (e)	Amounts Credited to Account 411.2 (f)	Account No. (g)	Amount (h)	Account No. (i)	Amount (j)	(k)	
							1
							2
0	0	various	0	various	0	883,540,934	3
							4
0	0		0		0	883,540,934	5
							6
							6.01
							6.02
0	0		0		0	883,540,934	7
							8
							9
							10
							11

Name of Respondent Atmos Energy Corporation		This Report Is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.			2. For Other (Specify), include deferrals relating to other income and deductions.		
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 283				
2	Electric				
3					
4					
5					
6					
7					
8	Other				
9	TOTAL Electric (Enter Total of lines 3 thru 8)				
10	Gas				
11	Accumulated Deferred Tax Liability	170,757,970	(9,730,942)	0	
12					
13					
14					
15					
16	Other				
17	TOTAL Gas (Total of 11 thru 16)	170,757,970	(9,730,942)	0	
18	Other (Specify)				
19	TOTAL (Acct 283) (Total of lines 9, 17, and 18)	170,757,970	(9,730,942)	0	
20	Classification of TOTAL				
21	Federal Income Tax		2,581,270	0	
22	State Income Tax		(12,312,212)	0	
23	Local Income Tax				
<p style="text-align: center;">NOTES</p> <p>Note: Amounts in the adjustment column represent adjustments between current and deferred provision accounts relating to acquisitions and other miscellaneous tax true-up adjustments.</p>					

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)		Year of Report	
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original			Dec. 31, 2010	
		<input type="checkbox"/>	A Resubmission				
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items				5. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional rates.			
4. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
		Debits		Credits			
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
0	0	various	20,702,485	various	0	181,729,513	11
							12
							13
							14
							15
							16
0	0		20,702,485		0	181,729,513	17
							18
0	0		20,702,485		0	181,729,513	19
							20
							21
							22
							23
NOTES (Continued)							

Name of Respondent Atmos Energy Corporation		This Report is: <input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year/Period of Report Dec. 31, 2010	
OTHER REGULATORY LIABILITIES (Account 254)							
1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in Column (a). 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes. 4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state Commission order, court decision).							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Deferred Tax Recovery	3,995,174	407.4	1,834,602	0	0	2,160,572
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	TOTAL	3,995,174		1,834,602	0	0	2,160,572

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010	
Monthly Quantity & Revenue by Rate Schedule						
1. Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts. 2. Total Quantities and Revenues in whole numbers 3. Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.						
Line No.	Item	Month 1 Quantity (see footnote 1) (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (see footnote 1) (e)	Month 1 Revenue (Total) (see footnote 1) (f)
1	Total Sales (480-488) (see footnote 2)	310,102,788			2,770,904,381	2,770,904,381
2						
3	Transportation of Gas for Others (489.2 and 489.3)					
4	Revenues from Transportation of Gas of Others Through Transmission Facilities (489.2) (see footnote 3)	443,160,914			85,073,987	85,073,987
5						
6	Revenues from Transportation of Gas of Others Through Distribution Facilities (489.3) (see footnote 2)	134,378,360			60,607,623	60,607,623
7						
8						
9						
10	Total Transportation (Other than Gathering)	577,539,274			145,681,610	145,681,610
11	Storage (489.4)					
12	Revenues from Storing Gas of Others (489.4) (see footnote 4)				8,965,706	8,965,706
13						
14						
15	Total Storage				8,965,706	8,965,706
16	Gathering (489.1)					
17	Gathering-Firm					
18	Gathering-Interruptible					
19	Total Gathering (489.1)					
20	Additional Revenues					
21	Products Sales and Extraction (490-492)				434,822	434,822
22	Rents (493-494)				204,134	204,134
23	Other Gas Revenues (495)				12,048,954	12,048,954
24	(Less) Provision for Rate Refunds					
25	Total Additional Revenues				12,687,910	12,687,910
26	Total Operating Revenues (Total of lines 1,9,14 and 24)	887,642,062	-	-	2,938,239,607	2,938,239,607
	Footnote 1: As we do not prepare quarterly FERC Form 2 information the data in columns (b) through (f) above is for the 12 months ending 12/31/10. Footnote 2: Due to the voluminous amount of data for our gas rates and tariffs for our account 480-488 revenues we have not separately listed on page 299. Please go to http://www.atmosenergy.com/about/tariffs.html to see our gas rates and tariffs by state. Footnote 3: Please see pages 299.1 (1-9). Footnote 4: Please see page 299.2.					

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Revenues from Transportation of Gas of Others Through Transmission Facilities (Account 489.2)					
<p>1. Report revenues and Dth of gas delivered by Zone of Delivery by Rate Schedule. Total by Zone of Delivery and for all zones. If respondent does not have separate zones, provide totals by rate schedule.</p> <p>2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308.</p> <p>3. Other Revenues in column (f) and (g) include reservation charges received by the pipeline plus usage charges for transportation and hub services, less revenue reflected in columns (b) through (e).</p>					
Line No.	Zone of Delivery Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	Texas *				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	* These amounts relate to our Atmos Pipeline - Texas Division; for details by zone of delivery by rate schedule please see page 299.1.				

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Revenues from Storing Gas of Others (Account 489.4)					
1. Report revenues and Dth of gas withdrawn from storage by Rate Schedule and in total. 2. Revenues for penalties including penalties for unauthorized overruns must be reported on page 308. 3. Other Revenues in column (f) and (g) include reservation charges, deliverability charges, injection and withdrawal charges, less revenues reflected in columns (b) through (e).					
Line No.	Rate Schedule (a)	Revenues for Transition Costs and Take-or-Pay Amount for Current Year (b)	Revenues for Transition Costs and Take-or-Pay Amount for Previous Year (c)	Revenues for GRI and ACA Amount for Current Year (d)	Revenues for GRI and ACA Amount for Previous Year (e)
1	Texas *				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	* These amounts relate to our Atmos Pipeline - TX Division; for details by zone of delivery by rate schedule please see page 299.2.				

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Other Gas Revenues (Account 495)				
1. For transactions with annual revenues of \$250,000 or more, describe, for each transaction, commissions on sales of distributions of gas of others, compensation for minor or incidental services provided for others, penalties, profit or loss on sales of material and supplies, sales of steam, water, or electricity, miscellaneous royalties, revenues from dehydration, other processing of gas of others, and gains on settlements of imbalance receivables. Separately report revenues from cash-out penalties.				
Line No.	Description of Transaction (a)	Revenues (in dollars) (b)		
1	End-user Pooling Services	782,616		
2	Gas Contract Fees	2,764,383		
3	Kansas Ad Valorem Surcharge	407,834		
4	Excess Retention Gas Sales	4,896,563		
5	Treating Fees	2,883,151		
6	Miscellaneous (all items less than \$250,000 individually)	314,407		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	TOTAL	12,048,954		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Discounted Rate Services and Negotiated Rate Services					
1. In column b, report the revenues from discounted rate services. 2. In column c, report the volumes of discounted rate services. 3. In column d, report the revenues from negotiated rate services. 4. In column e, report the volumes of negotiated rate services.					
Line No.	Account (a)	Discounted Rate Services Revenue (b)	Discounted Rate Services Volumes (c)	Negotiated Rate Services Revenue (d)	Negotiated Rate Services Volumes (e)
1	Natural Gas Distribution and Transport	56,839,189	55,248,478		
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Gas Operation and Maintenance Expenses				
1. Report operation and maintenance expenses. If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
2. Provide in footnotes the source of the index used to determine the price for gas supplied by shippers as reflected on line 74.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	I. PRODUCTION EXPENSES			
2	A. Manufactured Gas Production			
3	Manufactured Gas Production (Submit Supplemental Statement)	8,210	7,207	
4	B. Natural Gas Production			
5	B1. Natural Gas Production and Gathering			
6	Operation			
7	750 Operation Supervision and Engineering	-	-	
8	751 Production Maps and Records	-	-	
9	752 Gas Well Expenses	31,240	5,488	
10	753 Field Lines Expenses	-	-	
11	754 Field Compressor Station Expenses	-	-	
12	755 Field Compressor Station Fuel and Power	-	-	
13	756 Field Measuring and Regulating Station Expenses	-	(350)	
14	757 Purification Expenses	-	-	
15	758 Gas Well Royalties	-	-	
16	759 Other Expenses	100	374	
17	760 Rents	-	-	
18	TOTAL Operation (Total of lines 7 thru 17)	31,340	5,512	
19	Maintenance			
20	761 Maintenance Supervision and Engineering	-	-	
21	762 Maintenance of Structures and Improvements	-	-	
22	763 Maintenance of Producing Gas Wells	-	-	
23	764 Maintenance of Field Lines	-	3,093	
24	765 Maintenance of Field Compressor Station Equipment	-	-	
25	766 Maintenance of Field Measuring and Regulating Station Equipment	-	-	
26	767 Maintenance of Purification Equipment	-	3,607	
27	768 Maintenance of Drilling and Clearing Equipment	-	-	
28	769 Maintenance of Other Equipment	196	-	
29	TOTAL Maintenance (Total of lines 20 thru 28)	196	6,700	
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	31,536	12,212	

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Atmos Energy Corporation		<input checked="checked" type="checkbox"/> An Original		(Mo, Da, Yr)		Dec. 31, 2010	
		<input type="checkbox"/> A Resubmission					
EXCHANGE AND IMBALANCE TRANSACTIONS							
1. Report below details by zone and rate schedule concerning the gas quantities and related dollar amount of imbalances associated with system balancing and no-notice service. Also, report certificated natural gas exchange				transactions during the year. Provide subtotals for imbalance and no-notice quantities for exchanges. If respondent does not have separate zones, provide totals by rate schedule. Minor exchange transactions (less than (100,000 Dth) may be grouped.			
Line No.	Zone/Rate Schedule (a)	Gas Received from Others		Gas Delivered to Others			
		Amount (b)	Dth (c)	Amount (d)	Dth (e)		
1	Louisiana Division	-	-	429	-		
2	West Texas Division	-	-	138,149	37,816		
3	KY/Mid-States Division	180,092	39,679	656,263	33,779		
4	Colorado/Kansas Division	484,157	121,073	-	-		
5	Mississippi Division	41,034	23,773	-	-		
6	Mid-Tex Division	-	-	11,061,769	2,457,756		
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	TOTAL	705,283	184,525	11,856,610	2,529,351		

Name of Respondent		This Report Is:		Date of Report	Year of Report	
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010	
		<input type="checkbox"/>	A Resubmission			
GAS USED IN UTILITY OPERATIONS						
1. Report below details of credits during the year to Accounts 810, 811 and 812. was not made to the appropriate operating expense or other account list separately in column (c) the Dth of gas used, omitting entries in column (d). 2. If any natural gas was used by the respondent for which a charge						
Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas		Manufactured Gas	
			Gas Used (DTH) (c)	Amount of Credit (in dollars) (d)	Gas Used (DTH) (e)	Amount of Credit (f)
1	810 Gas used for Compressor Station Fuel-Cr					
2	811 Gas used for Products Extraction-Cr			(45)		
3	Gas Shrinkage and Other Usage in Respdn'ts Own Proc.					
4	Gas Shrinkage, Etc. for Respondent's Gas Processed by Others					
5	812 Gas used for Other Util. Oprs-Cr (Rpt sep. for each prin. use. Group minor uses)					
6	Company Used Gas		164,900	771,110		
7	Other Utility Operations			(299,728)		
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	TOTAL		164,900	471,337		

Name of Respondent Atmos Energy Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report December 31, 2010
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (ACCOUNT 858)					
<p>1. Report below details concerning gas transported or compressed for respondent by others equaling more than 1,000,000 Dth and amounts of payments for such services during the year. Minor items (less than 1,000,000) Dth may be grouped. Also include in column (c) amounts paid as transition costs to an upstream pipeline.</p> <p>2. In column (a) give name of companies, points of delivery and receipt of gas. Designate points of delivery and receipt so that they can be identified readily on a map of respondent's pipeline system.</p> <p>3. Designate associated companies with an asterisk in column (b).</p>					
Line No.	Name of Company and Description of Service Performed (a)	* (b)	Amount of Payment (in dollars) (c)	Dth of Gas Delivered (d)	
1	3rd Party Transport		354,369		
2					
3	Transmission and compression of gas by				
4	others to Atmos Pipeline - Texas		114,360		
5					
6	Transmission and compression of gas by				
7	others to City Gate Service		151,597,702		
8					
9	PGA Recoveries		102,408,852		
10					
11	Defer CY 2010 transportation charges				
12	to account 1910		(104,069,200)		
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26		TOTAL	150,406,083		

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Other Gas Supply Expenses (Account 813)				
1. Report other gas supply expenses by descriptive titles that clearly indicate the nature of such expenses. Show maintenance expenses, revaluation of monthly encroachments recorded in Account 117.4, and losses on settlements of imbalance and gas losses not associated with storage separately. Indicate the functional classification and purpose of property to which any expenses relate. List separately items of \$250,000 or more.				
Line No.	Description (a)	Amount (in dollars) (b)		
1	Storage Demand Fees	1,258,381		
2	Realignment Costs	99,504		
4	Reimbursements for Gas Related to Third Party Damage Claims	(11,680)		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	TOTAL	1,346,205		

Name of Respondent	This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation	<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010
	<input type="checkbox"/>	A Resubmission		
MISCELLANEOUS GENERAL EXPENSES (Account 930.2)				
1. Provide the information requested below on (b) recipient and (c) amount of such items. List separately amounts of \$250,000 miscellaneous general expenses. or more however, amounts less than \$250,000 may be grouped if the number 2. For Other Expenses, show the (a) purpose of items so grouped is shown.				
Line No.	Description (a)			Amount (in dollars) (b)
1	Industry association dues			779,995
2	Experimental and general research expenses			
	a. Gas Research Institute (GRI)			
	b. Other			
3	Publishing and distribution information and reports to stockholders; trustee; registrar; and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			1,009,338
4	Directors Fees			888,595
5	Board Management & Directors Expenses			93,316
6	Directors Retirement Expenses			1,498,728
7	Outside Services Expenses			215,184
8	Other Miscellaneous General Expenses (No individual amounts greater than \$250,000)			763,940
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	TOTAL			5,249,096

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Particulars Concerning Certain Income Deductions and Interest Charges Accounts				
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts.				
(a) Miscellaneous Amortization (Account 425) - Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.				
(b) Miscellaneous Income Deductions - Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than \$250,000 may be grouped by classes within the above accounts.				
(c) Interest on Debt to Associated Companies (Account 430) - For each associated company that incurred interest on debt during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.				
(d) Other Interest Expense (Account 431) - Report details including the amount and interest rate for other interest charges incurred during the year.				
Line No.	Item (a)	Amount (b)		
1	Other Income Deductions - Account 426			
2	Donations	2,663,201		
3	Penalties	231,662		
4	Political Activities	834,079		
5	Civic Activities	761,269		
6	Sports Events and Entertainment	1,753,634		
7	Energy Efficiency Program	1,174,522		
8	Meals and Entertainment	489,712		
9	Board Meeting Expenses	335,436		
10	Misc. Employee/General Expense	828,647		
11	TOTAL	9,072,162		
12				
13				
14	Interest on Debt to Associated Companies - Account 430			
15	Interest on Short-term Debt	264,680		
16				
17	Other Interest Expense - Account 431			
18	Interest on Short-term Debt	342,477		
19	Interest on Customer Deposits - Rates vary according to state	1,223,742		
20	Commitment Fees	2,091,673		
21	Penalty - Interest	35,270		
22	Discount on Commercial Paper	239,912		
23	Interest on Taxes	322,826		
24	Interest on Deferred Director Compensation	40,459		
25	TOTAL	4,296,359		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report				
Atmos Energy Corporation	<table border="1"> <tr> <td><input checked="checked" type="checkbox"/></td> <td>An Original</td> </tr> <tr> <td><input type="checkbox"/></td> <td>A Resubmission</td> </tr> </table>	<input checked="checked" type="checkbox"/>	An Original	<input type="checkbox"/>	A Resubmission		Dec. 31, 2010
<input checked="checked" type="checkbox"/>	An Original						
<input type="checkbox"/>	A Resubmission						

REGULATORY COMMISSION EXPENSES

1. Report below details of regulatory commission expenses incurred during the current year (or in previous years, if being-amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.

2. In columns (b) and (c), indicate whether the ex-penses were assessed by a regulatory body or were otherwise incurred by the utility.

Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Mid-Tex Division Rate Case				3,319,501
2	West Texas Rate Case - 1999				5
3	West Texas Appeal				3
4	Georgia Rate Case - 2006				39,255
5	Missouri Rate Case - 2007				26,802
6	Tennessee Rate Case - 2007				111,782
7	Kentucky Rate Case - 2007				63,392
8	Louisiana Docket U-27703				155,600
9	Kentucky Rate Case - 2008				549,913
10	Georgia Rate Case - 2008				241,667
11	Virginia Rate Case - 2009				196,851
12	Tennessee Rate Case - 2008/2009				105,344
13	Colorado Rate Case - 2009				0
14	Georgia Rate Case - 2009				0
15	Kentucky Rate Case - 2009				0
16	Kansas Rate Case - 2010				0
17	Pipeline Texas Rate Case - 2010				0
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28			0	0	4,810,115

Name of Respondent			This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report	
Atmos Energy Corporation			<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission			Dec. 31, 2010	
REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in column (k) any expenses incurred in prior years that are being amortized. List in column (a) the period of amortization. 4. Identify separately all annual charge adjustments (ACA).				5. List in column (f), (g), and (h) expenses incurred during year which were charges currently to income, plant or other accounts. 6. Minor items (less than \$250,000) may be grouped.			
EXPENSES INCURRED DURING YEAR			AMORTIZED DURING YEAR			Deferred in Account 182.3 End of Year	Line No.
CHARGED CURRENTLY TO			Deferred to Account 182.3	Contra Account	Amount		
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
Texas			2,857,821		4,247,272	1,930,050	1
Texas			5		10	0	2
Texas			2		5	0	3
Georgia			6,543		33,303	12,495	4
Missouri			0		26,802	0	5
Tennessee			0		111,782	0	6
Kentucky			1,006		64,398	0	7
Louisiana			0		155,600	0	8
Kentucky			0		0	549,913	9
Georgia			128,147		151,698	218,116	10
Virginia			0		65,617	131,234	11
Tennessee			0		54,962	50,382	12
Colorado			198,998		60,805	138,193	13
Georgia			245,557		93,753	151,804	14
Kentucky			119,156		44,139	75,017	15
Kansas			273,215		37,947	235,268	16
Texas			1,395,191		0	1,395,191	17
							18
							19
							20
							21
							22
Note: Balances include \$625,771 of Regulatory Commission costs recorded in Account 186.							23
							24
							25
							26
							27
		0	5,225,641		5,148,093	4,887,663	28

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Employee Pensions and Benefits (Account 926)				
1. Report below the items contained in Account 926, Employee Pensions and Benefits.				
Line No.	Expense (a)	Amount (b)		
1	Medical/Dental Benefits	29,098,494		
2	Postretirement Benefits	14,143,606		
3	Pension Cost	20,713,799		
4	Restricted Stock Expense	7,921,817		
5	Employee Incentive Compensation	8,920,752		
6	401(k) Match	5,949,886		
7	Long-term Disability	1,226,530		
8	Basic Life Insurance	598,233		
9	Company Owned Life Insurance	91,121		
10	Other	1,149,175		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
	Total	89,813,413		

Name of Respondent	This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/>	An Original		Dec. 31, 2010
	<input type="checkbox"/>	A Resubmission		

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals and Other Accounts, and enter such amounts in the appropriate lines and columns provided. Salaries and wages billed to the Respondent by an affiliated company must be assigned to the particular operating function(s) relating to the expenses.

In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used. When reporting detail of other accounts, enter as many rows as necessary numbered sequentially starting with 75.01, 75.02, etc.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts Clearing Accounts (d)	Total (e)
1	Electric				
2	Operation				
3	Production	-		-	-
4	Transmission	-		-	-
5	Distribution	-		-	-
6	Customer Accounts	-		-	-
7	Customer Service and Informational	-		-	-
8	Sales	-		-	-
9	Administrative and General	-		-	-
10	TOTAL Operation (Total of lines 3 thru 9)	-		-	-
11	Maintenance				
12	Production	-		-	-
13	Transmission	-		-	-
14	Distribution	-		-	-
15	Administrative and General	-		-	-
16	TOTAL Maint. (Total of lines 12 thru 15)	-		-	-
17	Total Operation and Maintenance				
18	Production (Total of lines 3 thru 12)	-		-	-
19	Transmission (Total of lines 4 and 13)	-		-	-
20	Distribution (Total of lines 5 and 14)	-		-	-
21	Customer Accounts (Line 6)	-		-	-
22	Customer Service and Informational (Line 7)	-		-	-
23	Sales (Line 8)	-		-	-
24	Administrative and General (Total of lines 9 and 15)	-		-	-
25	TOTAL Oper. and Maint. (Total lines 18 thru 24)	-		-	-
26	Gas				
27	Operation				
28	Production - Manufactured Gas	-		-	-
29	Production - Nat. Gas (Including Expl. and Dev.)	-		-	-
30	Other Gas Supply	-		-	-
31	Storage, LNG Terminating and Processing	2,157,630		-	2,157,630
32	Transmission	13,936,916		-	13,936,916
33	Distribution	48,368,152		-	48,368,152
34	Customer Accounts	33,000,627		-	33,000,627
35	Customer Service and Informational	3,654,418		-	3,654,418
36	Sales	4,709,047		-	4,709,047
37	Administrative and General	48,658,943		-	48,658,943
38	TOTAL Operation (Total of lines 28 thru 37)	154,485,733		-	154,485,733
39	Maintenance				
40	Production - Manufactured Gas	-		-	-
41	Production - Natural Gas (Inc. Expl. & Dev.)	-		-	-
42	Other Gas Supply	-		-	-
43	Storage, LNG Terminating and Processing	1,255,784		-	1,255,784
44	Transmission	1,620,372		-	1,620,372
45	Distribution	6,568,289		-	6,568,289
46	Administrative and General	130,265		-	130,265
47	TOTAL Maint. (Total of lines 40 thru 46)	9,574,710		-	9,574,710

Name of Respondent		This Report Is:			Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission				Dec. 31, 2010
DISTRIBUTION OF SALARIES AND WAGES (Continued)						
Line No.	Classification (a)	Direct Payroll Distribution (b)	Payroll Billed by Affiliated Companies (c)	Allocation of Payroll Charged for Clearing Accounts Clearing Accounts (d)	Total (e)	
48	Gas (Continued)					
49	Total Operation and Maintenance					
50	Production - Manufactured Gas (Lines 28 and 40)	-		-		-
51	Production - Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)	-		-		-
52	Other Gas Supply (Lines 30 and 42)	-		-		-
53	Storage, LNG Terminaling and Processing (Lines 31 and 43)	3,413,414		-		3,413,414
54	Transmission (Lines 32 and 44)	15,557,288		-		15,557,288
55	Distribution (Lines 33 and 45)	54,936,441		-		54,936,441
56	Customer Accounts (Line 34)	33,000,627		-		33,000,627
57	Customer Service and Informational (Line 35)	3,654,418		-		3,654,418
58	Sales (Line 36)	4,709,047		-		4,709,047
59	Administrative and General (Lines 37 and 46)	48,789,208		-		48,789,208
60	TOTAL Operation and Maint. (Total of lines 50 thru 59)	164,060,443		-		164,060,443
61	Other Utility Departments					
62	Operation and Maintenance					
63	TOTAL All Utility Dept. (Total of lines 25, 60, and 62)			-		164,060,443
64	Utility Plant					
65	Construction (By Utility Departments)					
66	Electric Plant	-		-		-
67	Gas Plant	102,180,430		-		102,180,430
68	Other	-		-		-
69	TOTAL Construction (Total lines 66 thru 68)	102,180,430		-		102,180,430
70	Plant Removal (By Utility Departments)					
71	Electric Plant	-		-		-
72	Gas Plant	8,020,666		-		8,020,666
73	Other	-		-		-
74	TOTAL Plant Removal (Total of lines 71 thru 73)	8,020,666		-		8,020,666
75	Other Accounts (Specify):					
75.01	Costs and Expenses of Merchandising, Jobbing, and					
75.02	Contract Work (416)	-		-		-
75.03	Warehouse (163)	1,274,752		-		1,274,752
75.04	Other (4264, 4265)	358,505		-		358,505
75.05						
75.06						
75.07						
75.08						
75.09						
75.10						
75.11						
75.12						
75.13						
75.14						
75.15						
75.16						
75.17						
75.18						
75.19						
75.20						
75.21						
75.22						
76	TOTAL Other Accounts	1,633,257		-		1,633,257
77	TOTAL SALARIES AND WAGES	275,894,796		-		275,894,796

Name of Respondent	This Report Is:		Date of Report	Year/Period of Report
Atmos Energy Corporation	<input checked="" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010
	<input type="checkbox"/>	A Resubmission		

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation partnership, organization of a kind, or individual (other than for services as an employee for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name of person or organization rendering services.

(b) Total changes for the year.

2. Sum under a description "Other", all of the aforementioned services amounting to \$250,000 or less.

3. Total under a description "Total", the total of all of the aforementioned services.

4. Charges for outside professional and other consultative services provided by associated (affiliated) companies should be excluded from this schedule and be reported on Page 358, according to the instructions for that schedule.

Line No.	Description (a)	Amount (in dollars) (b)
1	ACCENTURE LLP	3,200,000
2	ACIS CORP	467,722
3	AISA CIVIL INC	260,295
4	ALPHA LEAK DETECTION AND PIPELINE SERVICES	316,613
5	AMERICAN PIPING INSPECTION INC	666,872
6	ARMAND CONSTRUCTION INC	671,229
7	B AND T CONSTRUCTION INC	577,488
8	BAKER SERVICES	736,836
9	BENTON GEORGIA INC	2,718,071
10	BILLMATRIX CORPORATION	2,418,970
11	BIRD BRANDON	1,427,043
12	BOARDWALK PAVING AND CONSTRUCTION	2,335,597
13	BRESNAHAN ARTHUR	307,363
14	CALAMIA UTILITY SERVICES INC	1,033,290
15	CANFER UTILITY SERVICES LLC	11,993,561
16	CANTEY HANGER LLP	400,266
17	CARTER DEVELOPMENT SERVICES LLC	378,264
18	CCB CONSTRUCTION AND ASSOCIATES INC	594,242
19	CONATSER CONSTRUCTION TX LP	1,074,273
20	CONTRACT CALLERS INC	418,538
21	DAVID VASQUEZ CONSTRUCTION	392,144
22	DEVINEY CONSTRUCTION COMPANY	458,943
23	DRIVER PIPELINE CO INC	5,494,824
24	DYNAMIC RECOVERY SERVICES INC	578,065
25	EAKIN PIPELINE CONSTRUCTION INC	1,976,934
26	EGIA ELECTRIC AND GAS INDUSTRIES ASSOCIATION	488,817
27	ELSTER AMERICAN METER COMPANY INC	256,559
28	ENKITEC LP	443,977
29	ENVISION CONTRACTORS LLC	506,305
30	ERNST AND YOUNG LLP	2,376,935
31	EXTERRAN INC	448,855
32	FISCHER AND DORITY	258,793
33	FISERV INC	2,729,695
34	G A S UNLIMITED INC	425,923
35	G AND Y CONSTRUCTION CO	674,115
36	GENESIS DESIGN GROUP INC	264,067

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Transactions with Associated (Affiliated) Companies				
1. Report below the information called for concerning all goods or services received from or provided to associated (affiliated) companies amounting to more than \$250,000. 2. Sum under a description "Other" all of the aforementioned goods and services amounting to \$250,000 or less. 3. Total under a description "Total" the total of all of the aforementioned goods and services. 4. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote the basis of the allocation.				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Goods or Services Provided by Affiliated Company			
2				
3	Property Insurance	Blueflame Insurance Services, LTD	146	(2,287,870)
4				
5	Various Shared Services and Other Activity	Atmos Energy Holdings, Inc	146	5,965,050
6				
7	Total			3,677,180
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Goods or Services Provided for Affiliated Company			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		(1) <input checked="checked" type="checkbox"/>	An Original		
		(2) <input type="checkbox"/>	A Resubmission		Dec. 31, 2010
COMPRESSOR STATIONS					
1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.			2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership.		
Line No.	Name of Station and Location	Number of Units at Station	Certificated Horsepower for Each Station	Plant Cost	
	(a)	(b)	(c)	(d)	
1	Underground Storage Compressor Stations:				
2	Kentucky (4 stations)	4		6,878,416	
3					
4					
5					
6					
7	Kansas (1 station)	2		17,066,161	
8					
9					
10					
11	Mississippi * (2 stations)	4		***	
12					
13					
14	Texas (5 stations)	14		109,887,922	
15					
16					
17					
18					
19					
20	Transmission Compressor Stations:				
21	Texas (13 stations)	25		***	
22					
23					
24					
25					
26					
27					
28					
29					
30					
31	* The compressor stations for these underground storage facilities are leased from a third party.				
32	** Expenses related to these compressor stations are incurred by the third party from whom we lease the compressor stations.				
33	*** Detail by compressor not available				
34		49		133,832,499	

Name of Respondent			This Report Is:			Date of Report (Mo, Da, Yr)	Year of Report	
Atmos Energy Corporation			(1)	<input checked="checked" type="checkbox"/>	An Original			Dec. 31, 2010
			(2)	<input type="checkbox"/>	A Resubmission			
COMPRESSOR STATIONS (Continued)								
<p>if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor installed and put into operation during the year and show in a footnote the size</p>						<p>of each such unit, and the date each such unit was placed in operation.</p> <p>3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.</p>		
Expenses (except depreciation and taxes) Fuel (e)	Expenses (except depreciation and taxes) Power (f)	Expenses (except depreciation and taxes) Other (g)	Gas for Compressor Fuel in Dth (h)	Electricity for Compressor Station in kWh (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)	Line No.
	14,598		11,966		4,028			1
								2
								3
								4
								5
	5,951		21,032		1,642			6
								7
								8
								9
	**		25,462		13,094			10
								11
								12
	87,846		293,657		20,301			13
								14
								15
								16
								17
								18
								19
	287,314		1,611,877		66,398			20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
	395,709		1,963,994		105,463			34

Name of Respondent		This Report Is:		Date of Report	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010
		<input type="checkbox"/>	A Resubmission		
GAS STORAGE PROJECTS					
1. Report injections and withdrawals of gas for all storage projects used by respondent.					
Line No.	Item (a)	Gas belonging to Respondent (Dth) (b)	Gas belonging to Others (Dth) (c)	Total Amount (Dth) (d)	
	Storage Operations (In Dth)				
1	Gas Delivered to Storage				
2	January	661,296	205,763	867,059	
3	February	511,000	497,397	1,008,397	
4	March	313,856	826,927	1,140,783	
5	April	2,197,918	1,126,455	3,324,373	
6	May	2,761,058	191,799	2,952,857	
7	June	3,086,784	480,216	3,567,000	
8	July	3,428,995	602,406	4,031,401	
9	August	4,027,025	964,727	4,991,752	
10	September	3,382,113	1,207,831	4,589,944	
11	October	3,244,260	1,485,914	4,730,174	
12	November	786,240	803,578	1,589,818	
13	December	529,180	736,917	1,266,097	
14	TOTAL (Enter Total of Lines 2 thru 13)	24,929,725	9,129,930	34,059,655	
15	Gas withdrawn from Storage				
16	January	5,380,643	2,633,024	8,013,667	
17	February	7,349,359	955,641	8,305,000	
18	March	4,788,699	(346,027)	4,442,672	
19	April	1,118,376	2,706	1,121,082	
20	May	124,455	97,128	221,583	
21	June	48,309	(34,811)	13,498	
22	July	20,788	46,529	67,317	
23	August	-	2,438,381	2,438,381	
24	September	378,179	(260,750)	117,429	
25	October	239,891	(230,140)	9,751	
26	November	1,892,158	(857,572)	1,034,586	
27	December	4,834,267	176,861	5,011,128	
28	TOTAL (Enter Total of Lines 16 thru 27)	26,175,124	4,620,970	30,796,094	

Note: Amounts reported on this page reflect only gas storage activity in company owned underground storage facilities (listed on page 508).

It does not include amounts stored in third party facilities, such as pipelines or non-utility affiliates. It does not include any LNG gas produced for peaking purposes.

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original		Dec. 31, 2010
		<input type="checkbox"/>	A Resubmission		
GAS STORAGE PROJECTS (Continued)					
Line No.	Item (a)	Total Amount (b)			
	Storage Operations				
1	Top or Working Gas End of Year	55,356,857			
2	Cushion Gas (Including Native Gas)	26,953,225			
3	Total Gas in Reservoir (Enter Total of Line 1 and 2)	82,310,082			
4	Certificated Storage Capacity	83,480,041			
5	Number of Injection - Withdrawal Wells	158			
6	Number of Observation Wells	24			
7	Maximum Day's Withdrawal from Storage	628,929			
8	Date of Maximum Days' Withdrawal	15-Feb-10			
9	LNG Terminal Companies (In Dth)				
10	Number of Tanks	1			
11	Capacity of Tanks	500,000			
12	LNG Volume				
13	Received at "Ship Rail"				
14	Transferred to Tanks	141,200			
15	Withdrawn from Tanks	69,816			
16	"Boil Off" Vaporization Loss				

This page includes only underground storage facilities owned directly by Atmos Energy Corporation's regulated operations. See page 508.
It does not include underground storage owned by non-utility affiliates or third parties that also provide storage services to Atmos.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2010
TRANSMISSION LINES			
<p>1. Report below by States the total miles of transmission lines of each transmission system operated by respondent at end of year.</p> <p>2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk, in column (b) and a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.</p> <p>3. Report separately any line that was not operated during the past year. Enter in a footnote the details and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book costs are contemplated.</p> <p>4. Report the number of miles of pipe to one decimal point.</p>			
Line No.	Designation (Identification) of Line or Group of Lines (a)	* (b)	Total Miles of Pipe (c)
1			
2	Georgia		70.0
3	Illinois		8.0
4	Iowa		41.0
5	Kansas		9.0
6	Kentucky		250.0
7	Louisiana		21.0
8	Mississippi		297.0
9	Missouri		194.0
10	Tennessee		79.0
11	Texas		6,386.0
12	Virginia		1.0
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42	TOTAL		7,356.0

Name of Respondent		This Report Is:		Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original		Dec. 31, 2010
		<input type="checkbox"/>	A Resubmission		
TRANSMISSION SYSTEM PEAK DELIVERIES					
1. Report below the total transmission system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below, during the twelve months embracing the heating season overlapping the year's end for which this report is submitted, classified as to sales			subject to FERC rate schedules and other sales. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. 2. Report Mcf on a pressure bas of 14.73 psia at 60F.		
Line No.	Item (a)	Month/Day/ Year (b)	Amount of Mcf (c)	Curtailments on Month/Day Indicated (d)	
Section A. Three Highest Days of System Peak Deliveries					
1	Date of Highest Day's Deliveries	1/8/2010			
2	Deliveries to Customers Subject to FERC Rate Schedules		7,244,000	N/A	
3	Deliveries to Others				
4	TOTAL		7,244,000		
5	Date of Second Highest Day's Deliveries	1/7/2010			
6	Deliveries to Customers Subject to FERC Rate Schedules		7,049,000	N/A	
7	Deliveries to Others				
8	TOTAL		7,049,000		
9	Date of Third Highest Day's Deliveries	1/9/2010			
10	Deliveries to Customers Subject to FERC Rate Schedules		6,394,000	N/A	
11	Deliveries to Others				
12	TOTAL		6,394,000		
Section B. Highest Consecutive 3-Day System Peak Deliveries					
(and Supplies)					
13	Date of Three Consecutive Days' Highest System Peak Deliveries	1/7/2010 - 1/9/2010			
14	Deliveries to Customers Subject to FERC Rate Schedules		20,687,000	N/A	
15	Deliveries to Others				
16	TOTAL		20,687,000	N/A	
17	Supplies from Line Pack				
18	Supplies from Underground Storage		20,687,000	N/A	
19	Supplies from Other Peaking Facilities				
Section C. Highest Month's System Deliveries					
20	Month of Highest Month's System Deliveries	January			
21	Deliveries to Customers Subject to FERC Rate Schedules		74,911,719		
22	Deliveries to Others				
23	TOTAL		74,911,719		

Name of Respondent		This Report Is:		Date of Report	Year of Report		
Atmos Energy Corporation		<input checked="checked" type="checkbox"/>	An Original	(Mo, Da, Yr)	Dec. 31, 2010		
		<input type="checkbox"/>	A Resubmission				
AUXILIARY PEAKING FACILITIES							
<p>1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plant, oil gas sets, etc.</p> <p>2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is submitted. For other facilities, report the rated maximum daily delivery capacities.</p> <p>3. For column (d), indicate or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.</p>							
Line No.	Location of Facility	Type of Facility	Maximum Daily Delivery Capacity of Facility Dth	Cost of Facility (In dollars)	Was Facility Operated on Day of Highest Transmission Peak Delivery		
					Yes (e)	No (f)	
1	Georgia (1 facility)	LNG	500,000	30,000	4,844,578		X
2							
3	Kentucky (4 facilities)	Underground storage		109,100	6,878,416	X	
4							
5	Mississippi (2 facilities)	Underground storage		48,000	*	X	
6							
7	Kansas (1 facility)	Underground storage		45,000	17,066,161	X	
8							
9	Texas (5 facilities)	Underground storage		1,235,000	109,887,922	X	
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	* The compressor stations for these underground storage facilities are leased from a third party.						
29							
30							

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Atmos Energy Corporation	<input checked="checked" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Dec. 31, 2010

GAS ACCOUNT - NATURAL GAS

- The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
- Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
- Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
- Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
- If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
- Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
- Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
- Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
- Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. of FERC Form Nos. 2/2-A (b)	Total Amount of Dth Year to Date (c)	Current 3 months Ended Amount of Dth Quarterly Only (d)
01 NAME OF SYSTEM:				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)		313,809,929	
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	443,160,914	
6	Gas of Others Received for Distribution (Account 489.3)	301	134,378,360	
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Exchanged Gas Received from Others (Account 806)	328	184,525	
9	Gas Received as Imbalances (Account 806)	328		
10	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
11	Other Gas Withdrawn from Storage (Account 808.1)		50,110,532	
12	Gas Received from Shippers as Compressor Station Fuel			
13	Gas Received from Shippers as Lost and Unaccounted for			
14	Other (footnote)	521	5,117,431	
15	Total Receipts (Total of lines 3 thru 14)		946,761,691	
16	GAS DELIVERED			
17	Gas Sales (Accounts 480-484)		310,102,788	
18	Deliveries of Gas Gathered for Others (Account 489.1)	303		
19	Deliveries of Gas Transported for Others (Account 489.2)	305	443,160,914	
20	Deliveries of Gas Distributed for Others (Account 489.3)	301	134,378,360	
21	Deliveries of Contract Storage Gas (Account 489.4)	307		
22	Exchange Gas Delivered to Others (Account 806)	328		
23	Gas Delivered as Imbalances (Account 806)	328	2,529,351	
24	Deliveries of Gas to Others for Transportation (Account 858)	332		
25	Other Gas Delivered to Storage (Account 808.2)		48,461,614	
26	Gas Used for Compressor Station Fuel	509	1,987,473	
27	Gas Used for Other Utility Operations	331	164,900	
28	Total Deliveries (Total of lines 17 thru 27)		940,785,400	
29	GAS UNACCOUNTED FOR			
30	Production System Losses			
31	Gathering System Losses			
32	Transmission System Losses		2,840,672	
33	Distribution System Losses		3,135,619	
34	Storage System Losses			
35				
36	Total Unaccounted For (Total of lines 30 thru 35)		5,976,291	
37	Total Deliveries & Unaccounted For (Total of lines 28 and 36)		946,761,691	

Footnote: This is the amount received from shippers that agrees to line 1 on page 521. We do not separate the amount of retention we receive from shippers between that attributable to compressor station fuel and LUG as shown in lines 12 and 13 above so we included in line 14 Other.

Name of Respondent ATMOS ENERGY CORPORATION		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2010
Shipper Supplied Gas for the Current Quarter					
<p>1. Report (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited. Also, indicate in a footnote the basis for valuing the gas.</p> <p>2. On lines 1 through 4 report only the dekatherms of gas provided by shippers under tariff terms and conditions for transportation services and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for.</p> <p>3. On line 5 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas.</p> <p>4. On lines 8 through 19 report the dekatherms, the dollar amount and the account(s) credited for the dispositions of gas listed in column (a).</p> <p>5. On lines 23 through 34 report the dekatherms, the dollar amount and the account(s) debited for the sources of gas reported in column (a).</p>					
Line No.	Item (a)	Month 1 Dths (b)	Month 1 Amount (c)	Month 1 Account Debited (d)	Month 1 Account Credited (e)
1	Shipper Supplied Gas (Lines 12 and 13 page 520)	5,117,431			
2	Less gas used in compressors	(1,734,608)			
3	Less gas used for other operation purposes (footnote)	(137,933)			
4	Less gas lost and unaccounted for	(2,840,672)			
5	Net excess or (deficiency)	404,218			
6					
7	Disposition of excess gas:				
8	Gas sold to others	404,218			
9	Gas used to meet imbalances				
10	Gas added to system gas				
11	Gas returned to shippers				
12	Other (list)				
13					
14					
15					
16					
17					
18					
19					
20	Total disposition of excess gas	404,218			
21					
22	Gas acquired to meet deficiency:				
23	System gas				
24	Purchased gas				
25	Other (list)				
26					
27					
28					
29					
30					
31					
32					
33					
34					
35	Total acquired to meet deficiency				
<p>Footnote: As we do not prepare quarterly FERC Form 2 information the data in column (b) above is for the 12 months ending 12/31/10.</p> <p>Footnote: The amount in line 3 above is due to blowdowns, quantifiable leaks and line damage.</p>					

Name of Respondent ATMOS ENERGY CORPORATION				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 2010	
Monthly Quantity & Revenue Data by Rate Schedule									
<p>1. Report (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited. Also, indicate in a footnote the basis for valuing the gas.</p> <p>2. On lines 1 through 4 report only the dekatherms of gas provided by shippers under tariff terms and conditions for transportation services and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for.</p> <p>3. On line 5 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas.</p> <p>4. On lines 8 through 19 report the dekatherms, the dollar amount and the account(s) credited for the dispositions of gas listed in column (a).</p> <p>5. On lines 23 through 34 report the dekatherms, the dollar amount and the account(s) debited for the sources of gas reported in column (a).</p>									
Line No.	Month 2 Dths (f)	Month 2 Amount (g)	Month 2 Account Debited (h)	Month 2 Account Credited (i)	Month 3 Dths (j)	Month 3 Amount (k)	Month 3 Account Debited (l)	Month 3 Account Credited (m)	
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Atmos Energy Corporation	<input checked="checked" type="checkbox"/> An Original		Dec. 31, 2010
	<input type="checkbox"/> A Resubmission		

SYSTEM MAPS	
<p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <ul style="list-style-type: none"> (a) Transmission lines. (b) Incremental facilities. (c) Location of gathering areas. (d) Location of zones and rate areas. 	<ul style="list-style-type: none"> (e) Location of storage fields. (f) Location of natural gas fields. (g) Locations of compressor stations. (h) Normal direction of gas flow (indicated by arrows). (i) Size of pipe. (j) Location of products extraction plants, stabilization plants, purification plants, recycling areas, etc. (k) Principal communities receiving service through the respondent's pipeline. <p>3. In addition, show on each map: graphic scale of the map; date of the facts the map purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p>

See our web site at www.atmosenergy.com for a copy of current system map.

Select: ABOUT US in the heading.

Select: Utility Operations from the left menu.

View System Map.

Page 551

Name of Respondent	This Report Is:	Date of Report	Year of Report
Atmos Energy Corporation	(1) <input checked="" type="checkbox"/> An Original	(Mo, Da, Yr)	
	(2) <input type="checkbox"/> A Resubmission		Dec. 31, 2010
FOOTNOTE TEXT			
Footnote No. (a)	Footnote Text (b)		