

Atmos Energy Corporation

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U.S. DEPT. OF LABOR
FINBA/PUBLIC DISCLOSURE

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July 11, 2000

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Gentlemen:

Employer Name and Address:
Atmos Energy Corporation
P.O. Box 650205
Dallas, Texas 75265-0205

4/101

Employer Identification Number:
75-1743247

The employer maintains four (4) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the employer and its subsidiaries. One plan has 13 active employee participants, another has two, the third has three and the fourth has approximately 83.

The plan documents are on file in the Employer's Personnel Office, and copies will be forwarded upon request to the Secretary of Labor.

Enclosed is a copy of this letter which we ask that you date-stamp and return to us in the enclosed self-addressed and stamped envelope.

Should you have any questions regarding this filing, please do not hesitate to contact us at the address shown below.

Sincerely,

A handwritten signature in cursive script that reads 'Wynn McGregor'.

Wynn McGregor
Vice President, Human Resources

ATTACHMENT A

Following are the names of the four (4) "top hat" plans maintained by Atmos Energy Corporation and the effective date of each as requested by lines 5a and 5b on page 1 of the 1998 Form 5500:

1. The Atmos Energy Corporation Supplemental Executive Benefits Plan, effective 10/01/87;
2. The Atmos Energy Corporation Performance Based Supplemental Executive Benefits Plan, effective 08/12/98;
3. The Atmos Energy Corporation Executive Nonqualified Deferred Compensation Plan, effective 10/01/98; and
4. The Atmos Energy Corporation Annual Incentive Plan for Management, effective 10/01/98.

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. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

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