

ATMOS ENERGY CORP  
Form 11-K  
June 25, 2004

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**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**Form 11-K**

**FOR ANNUAL REPORTS OF EMPLOYEE STOCK PURCHASE,  
SAVINGS AND SIMILAR PLANS PURSUANT TO SECTION 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2003

or

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from        to

Commission file number 33-57687

**Atmos Energy Corporation Retirement**

**Savings Plan and Trust**

*(Full title of the plan and the address of the  
plan, if different from that of the issuer named below)*

**Atmos Energy Corporation**

**Three Lincoln Centre, Suite 1800**

**5430 LBJ Freeway**

**Dallas, Texas 75240**

*(Name of issuer of the securities held  
pursuant to the plan and the  
address of its principal executive office)*

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# ATMOS ENERGY CORPORATION RETIREMENT

## SAVINGS PLAN AND TRUST

### FINANCIAL STATEMENTS

### AND SUPPLEMENTAL SCHEDULE

### AS OF DECEMBER 31, 2003 AND 2002

### AND FOR THE YEAR ENDED DECEMBER 31, 2003

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**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

The Retirement Savings Plan Trust Committee

Atmos Energy Corporation Retirement Savings Plan and Trust

We have audited the accompanying statements of net assets available for benefits of the Atmos Energy Corporation Retirement Savings Plan and Trust as of December 31, 2003 and 2002, and the related statement of changes in net assets available for benefits for the year ended December 31, 2003. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan at December 31, 2003 and 2002, and the changes in its net assets available for benefits for the year ended December 31, 2003, in conformity with U.S. generally accepted accounting principles.

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental schedule of assets (held at end of year) as of December 31, 2003, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in our audits of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

/S/ ERNST & YOUNG LLP

Dallas, Texas  
June 9, 2004

**Table of Contents****ATMOS ENERGY CORPORATION RETIREMENT****SAVINGS PLAN AND TRUST****STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	December 31	
	2003	2002
<b>ASSETS</b>		
Investments:		
Common stock of Atmos Energy Corporation	\$ 56,227,012	\$57,217,105
Registered Investment Companies:		
T. Rowe Price Balanced Fund	2,868,520	2,672,712
T. Rowe Price Spectrum Income Fund	5,491,262	1,914,601
T. Rowe Price Spectrum Growth Fund	5,514,366	4,834,376
T. Rowe Price International Stock Fund	5,891,711	774,407
T. Rowe Price Short-Term Bond Fund	3,329,762	1,681,927
T. Rowe Price U.S. Bond Index Fund	538,884	243,194
T. Rowe Price New Horizons Fund	3,854,242	399,989
T. Rowe Price New America Growth Fund	6,072,596	4,584,854
T. Rowe Price Equity Income Fund	10,021,250	8,509,649
T. Rowe Price Equity Index 500 Fund	9,089,811	665,411
Columbia Growth Stock Z Fund	1,809,253	130,742
Common/ Collective Trust:		
T. Rowe Price Stable Value Fund	9,687,064	8,400,762
Common stock of Entergy Corporation	93,809	75,037
Common stock of Citizens Communications Company, Class B	964,985	1,726,917
Participant loans	5,236,322	4,222,143
Total investments	126,690,849	98,053,826
Receivables:		
Due from broker	4,981	14,253
Participant contributions	253,382	210,780
Company contributions	132,187	113,253
Total receivables	390,550	338,286
Net assets available for benefits	\$127,081,399	\$98,392,112

See accompanying notes

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## ATMOS ENERGY CORPORATION RETIREMENT

## SAVINGS PLAN AND TRUST

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	<b>Year Ended December 31, 2003</b>
<b>Additions</b>	
Investment income:	
Net appreciation in fair value of investments	\$ 11,732,028
Dividends on common stock	2,810,230
Interest and dividends on registered investment companies	1,270,908
Interest on participant loans	350,378
	<hr/>
	16,163,544
Contributions:	
Participants	7,915,893
Company	4,175,664
Rollovers	443,851
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	12,535,408
Transfers in from:	
Mississippi Valley Gas Company Savings Plan	7,722,335
Mississippi Valley Gas Company Savings Plan for Union Employees	148,264
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	7,870,599
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Total additions	36,569,551
<b>Deductions</b>	
Distributions to participants	7,820,163
Administrative expenses	60,101
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Total deductions	7,880,264
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Net increase	28,689,287
Net assets available for benefits, at beginning of year	98,392,112
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Net assets available for benefits, at end of year	\$ 127,081,399
	<hr/>

See accompanying notes

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**ATMOS ENERGY CORPORATION RETIREMENT**

**SAVINGS PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**December 31, 2003**

**1. Description of the Plan**

The following brief description of the Atmos Energy Corporation Retirement Savings Plan and Trust (the Plan) is provided for general information only. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

***General***

The Plan is a trustee defined contribution retirement benefit plan offered to eligible employees of Atmos Energy Corporation (the Company or Atmos). The Plan is to continue for an indefinite term and may be amended or terminated at any time by the Board of Directors of Atmos (the Board). The Plan is administered by the Retirement Savings Plan Trust Committee (the Committee) which is appointed by the Board. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

On December 3, 2002, the Company completed the acquisition of Mississippi Valley Gas Company (MVG). At the time of acquisition, MVG had two defined contribution plans covering substantially all full-time employees. The first plan was the Mississippi Valley Gas Company Savings Plan (the MVG Plan) and the second plan was the Mississippi Valley Gas Company Savings Plan for Union Employees (the MVG Union Plan). Effective December 21, 2002, all participants in the MVG Plan were eligible to participate in the Plan. Benefits attributable to the MVG Plan continued to be paid from the MVG Plan until May 1, 2003, at which time the MVG Plan was merged into the Plan and the remaining assets were transferred into the Plan. During 2003, certain participants in the MVG Union Plan assumed non-union positions and were allowed to participate in the Plan. On November 10, 2003, the assets relating to those participants were transferred from the MVG Union Plan into the Plan. At the present time, the MVG Union Plan will continue until such time when a new agreement is reached that would allow the union employees' participation in the Plan.

***Eligibility***

Substantially all employees of the Company (except employees covered by other agreements, leased employees and any employees covered by a collective bargaining agreement in which Plan participation has not been negotiated through good faith bargaining) (Participants) are eligible to participate in the Plan as of the first payroll period coincident with or immediately following the date of hire.

***Contributions***

Contributions to the Plan include contributions withheld by the Company on behalf of each Participant in an amount specified by the Participant pursuant to a salary reduction agreement, as well as matching Company contributions and any discretionary Company contributions.

Participants are eligible to receive matching Company contributions after completing at least one year of service, effective on the first full pay period following the earlier of January 1, April 1, July 1 or October 1 after which one year of service has been completed.

Participants may elect a salary reduction (not to exceed \$12,000 in 2003 or \$14,000 for those participants age 50 or older), ranging from a minimum of 1 percent up to a maximum of 65 percent of eligible compensation, as defined by the Plan, not to exceed the maximum allowed by the Internal Revenue Service (IRS).

The Company shall contribute a matching Company contribution in an amount equal to 100 percent of each Participant's salary reduction contribution, up to a maximum of 4 percent of such Participant's eligible





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**ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

compensation, as defined by the Plan, for the Plan year. The Company's matching contribution meets the current IRS "Safe Harbor" definition. The Company may revoke or amend any Participant's salary reduction agreement if necessary to ensure that (1) each Participant's additions for any year will not exceed applicable IRS Code (the Code) limitations and (2) Company matching contributions will be fully deductible for federal income tax purposes.

The Plan also provides that a discretionary contribution may be made at the option of the Board and in an amount determined annually by the Board. No discretionary contribution was made to the Plan in 2003.

All contributions to a Participant's account are immediately and fully vested.

***Investment Options***

The Plan allows Participants' salary reduction contributions to be invested among a variety of registered investment companies, one common/collective trust and Atmos common stock.

The Stock Purchase Program Fund, consisting of Atmos common stock, is participant directed. All Company matching and discretionary contributions are directed into this fund. Contributions made to this fund, both Participant directed and Company matching and discretionary, are allowed to be diversified at any time after the contribution is made into one or more of the other investment options offered by the Plan.

In May 2000, the Company completed the acquisition of the Missouri natural gas distribution assets of Associated Natural Gas (ANG) from a subsidiary of Southwestern Energy Corporation. Employees of ANG that joined the Company were allowed to transfer into the Plan his or her assets which were held in the Southwestern Energy Corporation 401(k) Plan (the Southwestern Plan). To accommodate several ANG employees who held Entergy Corporation (Entergy) common stock in the Southwestern Plan, an additional account was established in the Plan to hold the Entergy stock. This account was established as a frozen account where funds can be liquidated but no new stock added.

In July 2001, the Company completed the acquisition of the assets of Louisiana Gas Service Company and LGS Natural Gas Company (LGS) from Citizens Communications Company, formerly Citizens Utilities Company. Substantially all employees of LGS who joined the Company were immediately eligible to participate in the Plan. Employees of LGS that joined the Company were allowed to rollover into the Plan their assets which were held in the Citizens Utilities Company 401(k) Employee Benefit Plan (the Citizens Plan). To accommodate several LGS employees who held Citizens Communications Company (Citizens) Class B common stock in the Citizens Plan, an additional account was established in the Plan to hold the Citizens stock. This account was established as a frozen account where funds can be liquidated but no new stock added.

***Distributions to Participants***

Dividends received on Atmos common stock are automatically reinvested in Atmos common stock. However, a Participant may elect to have his or her dividends paid in cash. This election may be made at any time during the period beginning on the first business day on or after the dividend record date and ending at a time specified by the Committee on the last business day preceding the dividend payout date. Cash dividends received on Atmos common stock, in accordance with the Plan, must be distributed to Participants no later than 90 days after the Plan's year end. Currently, the dividends are distributed quarterly. Once a Participant elects to receive his or her dividends in cash, the election will remain in effect until the election is changed.

A Participant may elect to receive an annual distribution of Company matching or discretionary contributions made to his or her account prior to January 1, 1999 and which were allocated to his or her account at least two years prior to such election. These annual elections are made as of January 1. The annual



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**ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

distribution from the Plan is normally made in February of the following year. Company matching or discretionary contributions made after January 1, 1999 meet the current IRS "Safe Harbor" definition and are not eligible for in-service withdrawal.

In the event of retirement, death, termination due to disability or termination of employment for another reason, a Participant is entitled to withdraw the entire amount from each of his or her accounts. Withdrawals from a Participant's salary reduction account, as well as the Company matching and discretionary accounts, are also allowed upon proof of financial hardship meeting IRS "Safe Harbor" definitions or, if elected, subsequent to the Participant attaining age 59 1/2. Withdrawals from the Stock Purchase Program Fund may be in the form of Atmos common stock or cash, as determined by the Committee. However, a Participant has the right to have withdrawals made in the form of Atmos common stock upon written notice by the Participant.

***Loans to Participants***

A Participant may borrow up to the lesser of \$50,000 or 50 percent of his or her account balance, with a minimum loan amount of \$1,000. Loans are repaid through payroll deductions over periods of up to 5 years for general purpose loans or 15 years for primary residence loans. The interest rate is the U.S. prime rate plus 2 percent and is fixed over the life of the loan. A Participant may have a maximum of two loans outstanding at any one time.

If a Participant has an outstanding loan in force and terminates his or her employment, the Participant may elect to continue to pay the loan according to the payment schedule that was set up at the time the loan was initiated. If this option is elected, the Participant must also leave his or her account balance in the Plan. A second option is that the Participant may elect to have the outstanding loan balance treated as a distribution from the Plan. A third option is that the Participant may repay the loan in full prior to his or her termination of employment.

***Plan Termination***

While the Company has not expressed any intent to terminate the Plan, it is free to do so at any time. In the event of the dissolution, merger, consolidation or reorganization of the Company, the Plan shall terminate and the trust shall be liquidated, unless the Plan is continued by a successor. Upon such liquidation, all accounts shall be distributed to the Participants.

**2. Summary of Significant Accounting Policies**

***Basis of Presentation***

The financial statements of the Plan are prepared on the accrual basis of accounting. Distributions to participants are recorded when paid.

***Use of Estimates***

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

***Investment Valuation and Income Recognition***

Shares of registered investment companies are valued at fair value based on published market prices which represent the net asset value of shares held by the Plan at year end. Investments in common stock are valued at fair value based on quoted market prices. The fair value of investments in the common/collective

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**ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

trust is determined periodically by T. Rowe Price Associates, Inc. based upon the current fair value of the underlying assets of the fund based on quoted market prices. Participant loans are valued at remaining outstanding balances which approximates fair value.

Purchases and sales of securities are recorded on a trade date basis. Investment income is recorded on the accrual basis and dividend income is recorded on the ex-dividend date. Realized gains and losses from security transactions are reported on the average historical cost method. Capital gains and losses are included in interest and dividend income.

**3. Administration of the Plan and Plan Assets**

The Plan is administered by the Committee, consisting of at least three persons who are appointed by the Board. The members of the Committee serve at the pleasure of the Board without compensation. Certain administrative functions are performed by employees of the Company. No employee of the Company receives compensation from the Plan.

In accordance with the Plan, the Company has appointed the Committee as Trustee of the Plan. The Trustee may be removed at the discretion of the Board. The Trustee shall vote any common stock held in the trust in accordance with directions received from the Participants, or at its discretion if there are no such directions. The Plan's assets are held by T. Rowe Price Associates, Inc., the custodian and recordkeeper of the Plan.

All expenses of the Plan are paid by the Company except for processing fees related to loans to participants.

**4. Investments**

Investments that represent 5 percent or more of the Plan's net assets available for benefits are separately identified in the statements of net assets available for benefits.

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

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**ATMOS ENERGY CORPORATION RETIREMENT SAVINGS PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

During 2003, the Plan's investments (including investments purchased and sold, as well as held during the year) appreciated/(depreciated) in fair value as determined by quoted market prices for common stocks and published market prices for registered investment companies as follows:

Atmos Energy Corporation Common Stock	\$ 2,061,014
Registered Investment Companies:	
T. Rowe Price Balanced Fund	450,488
T. Rowe Price Spectrum Income Fund	359,369
T. Rowe Price Spectrum Growth Fund	1,346,009
T. Rowe Price International Stock Fund	1,176,725
T. Rowe Price Short-Term Bond Fund	(1,254)
T. Rowe Price U.S. Bond Index Fund	(172)
T. Rowe Price New Horizons Fund	942,318
T. Rowe Price New America Growth Fund	1,615,144
T. Rowe Price Equity Income Fund	1,757,373
T. Rowe Price Equity Index 500 Fund	1,481,767
Columbia Growth Stock Z Fund	341,965
Entergy Corporation Common Stock	18,942
Citizens Communications Company Common Stock	182,340
	<hr/>
	\$ 11,732,028
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**5. Differences Between the Financial Statements and Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	<b>December 31</b>	
	<b>2003</b>	<b>2002</b>
	<hr/>	<hr/>
Net assets available for benefits per the financial statements	\$ 127,081,399	\$ 98,392,112
Amounts allocated to withdrawing participants		(568,170)
	<hr/>	<hr/>
Net assets available for benefits per the Form 5500	\$ 127,081,399	\$ 97,823,942
	<hr/>	<hr/>

The following is a reconciliation of distributions to participants per the financial statements to the Form 5500:

	<b>Year Ended December 31, 2003</b>
	<hr/>
Distributions to participants per financial statements	\$ 7,820,163
Add: Amounts allocated to withdrawing participants at December 31, 2003	

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Less: Amounts allocated to withdrawing participants at December 31, 2002	(568,170)
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Distributions to participants per the Form 5500	\$7,251,993
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Amounts allocated to withdrawing participants are recorded on the Form 5500 for distributions to participants that have been processed and approved for payment prior to December 31 but not yet paid as of that date.

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**ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**6. Income Tax Status**

The Plan received a determination letter from the IRS dated November 1, 2002 stating that the Plan is qualified under Section 401(a) of the Code and, therefore, the related trust is exempt from taxation. Subsequent to this determination by the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax-exempt.

**Table of Contents****ATMOS ENERGY CORPORATION RETIREMENT****SAVINGS PLAN AND TRUST****SCHEDULE H; LINE 4i****SCHEDULE OF ASSETS (HELD AT END OF YEAR)****EIN: 75-1984576****PLAN NUMBER: 002****December 31, 2003**

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Atmos Energy Corporation	Common stock; 2,313,869 shares	**	\$ 56,227,012
*	T. Rowe Price Associates, Inc.	Stable Value Fund	**	9,687,064
*	T. Rowe Price Associates, Inc.	Balanced Fund	**	2,868,520
*	T. Rowe Price Associates, Inc.	Spectrum Income Fund	**	5,491,262
*	T. Rowe Price Associates, Inc.	Spectrum Growth Fund	**	5,514,366
*	T. Rowe Price Associates, Inc.	International Stock Fund	**	5,891,711
*	T. Rowe Price Associates, Inc.	Short-Term Bond Fund	**	3,329,762
*	T. Rowe Price Associates, Inc.	U.S. Bond Index Fund	**	538,884
*	T. Rowe Price Associates, Inc.	New Horizons Fund	**	3,854,242
*	T. Rowe Price Associates, Inc.	New America Growth Fund	**	6,072,596
*	T. Rowe Price Associates, Inc.	Equity Income Fund	**	10,021,250
*	T. Rowe Price Associates, Inc.	Equity Index 500 Fund	**	9,089,811
	Columbia Funds Distributor, Inc.	Columbia Growth Stock Z Fund	**	1,809,253
	Entergy Corporation	Common stock; 1,642 shares	**	93,809
	Citizens Communications	Common stock; 77,696 shares	**	964,985
*	Participant Loans	Interest rates from 6.00% to 11.00%		5,236,322
				<b>\$ 126,690,849</b>

\* Indicates party-in-interest to the Plan

\*\* Cost information in column (d) is not required for participant-directed investments



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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Retirement Savings Plan Trust Committee, the Trustee, of the Atmos Energy Corporation Retirement Savings Plan and Trust, as amended, has duly caused this annual report to be signed on its behalf by the undersigned, hereunto duly authorized.

ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST

By: */s/ LAURIE M. SHERWOOD*

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Laurie M. Sherwood  
*Chairperson of the Committee*

June 25, 2004

**Table of Contents****EXHIBITS INDEX**

Exhibit number	Description	Page number or incorporation by reference to
4	Instruments defining rights of security holders: (a) Atmos Energy Corporation Employee Stock Ownership Plan and Trust (Effective January 1, 1999) (b) Amendment No. One to the Atmos Energy Corporation Employee Stock Ownership Plan and Trust (Effective January 1, 1999), effective as of January 1, 1999 (c) Amendment No. Two to the Atmos Energy Corporation Employee Stock Ownership Plan and Trust (Effective January 1, 1999), effective as of June 1, 2000 (d) Amendment No. Three to the Atmos Energy Corporation Employee Stock Ownership Plan and Trust (Effective January 1, 1999), effective as of January 1, 2001 (e) Amendment No. Four to the Atmos Energy Corporation Employee Stock Ownership Plan and Trust (Effective January 1, 1999), effective as of July 1, 2001 (f) Amendment No. Five to the Atmos Energy Corporation Employee Stock Ownership Plan and Trust (Effective January 1, 2002), effective as of December 31, 2001 (g) Amendment No. Six to the Atmos Energy Corporation Employee Stock Ownership Plan and Trust (Effective January 1, 1999), effective as of March 1, 2002 (h) Amendment No. Seven to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of July 1, 2001 (i) Amendment No. Eight to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of November 1, 2002 (j) Amendment No. Nine to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of December 3, 2002	Exhibit (4)(f) of Form 11-K for the year ended December 31, 1998 (File No. 33-57687) Exhibit (4)(b) of Form 11-K for the year ended December 31, 2000 (File No. 33-57687)  Exhibit (4)(c) of Form 11-K for the year ended December 31, 2000 (File No. 33-57687)  Exhibit (4)(d) of Form 11-K for the year ended December 31, 2002 (File No. 33-57687)  Exhibit (4)(d) of Form 11-K for the year ended December 31, 2001 (File No. 33-57687)  Exhibit (4)(e) of Form 11-K for the year ended December 31, 2001 (File No. 33-57687)  Exhibit (4)(f) of Form 11-K for the year ended December 31, 2001 (File No. 33-57687)  Exhibit (4)(h) of Form 11-K for the year ended December 31, 2002 (File No. 33-57687)  Exhibit (4)(i) of Form 11-K for the year ended December 31, 2002 (File No. 33-57687)  Exhibit (4)(j) of Form 11-K for the year ended December 31, 2002 (File No. 33-57687)

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Exhibit number	Description	Page number or incorporation by reference to
23	(k) Amendment No. Ten to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of May 1, 2003 (l) Amendment No. Eleven to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of January 1, 2003 Consent of Independent Registered Public Accounting Firm	14