

Complaints Regarding Accounting and Auditing Matters

Atmos Energy is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices. The Audit Committee has established procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters"). Any person, including employees, with a concern or complaint regarding Accounting Matters may submit their concern or complaint by contacting any of the following resources:

To the Office of the General Counsel

Office of the General Counsel
Atmos Energy Corporation
P.O. Box 650205
Dallas, TX 75265-0205

To the Atmos Energy Compliance Helpline

1-866-543-4065

www.atmosenergy.ethicspoint.com

You may choose to remain anonymous.

Communications will be initially reviewed by the Office of the General Counsel and the Risk Management and Compliance Committee prior to being forwarded to the Audit Committee.

Any employee may submit a good faith complaint regarding Accounting Matters without fear of dismissal or retaliation of any kind. The Company will not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters.