

Atmos Energy Corporation
Audit Committee of Board of Directors
Pre-Approval Policy for Audit and Non-Audit Services

I. STATEMENT OF PRINCIPLES

The Audit Committee is required to pre-approve the audit and non-audit services provided by the Company's independent registered public accounting firm ("independent auditor") to assure that the provision of such services does not impair the firm's independence. Unless a type of service to be provided by the firm has received general pre-approval, it will require specific pre-approval by the Audit Committee. Any proposed services exceeding pre-approved fee levels will require specific pre-approval by the Audit Committee.

The appendices to this Policy describe the audit, audit-related, tax and all other services that have the pre-approval of the Audit Committee. The term of any pre-approval is 12 months from the date of pre-approval, unless the Audit Committee specifically provides for a different period. The Audit Committee will periodically revise the list of pre-approved services, based on subsequent determinations.

II. DELEGATION

The Audit Committee may delegate pre-approval authority to one or more of its members. The member or members to whom such authority is delegated shall report any pre-approval decisions to the Audit Committee at its next scheduled meeting. The Audit Committee does not delegate to management its responsibilities to pre-approve services performed by the independent auditor.

III. AUDIT SERVICES

Service engagement terms and fees for the annual integrated audit and related quarterly reviews will be subject to the specific pre-approval of the Audit Committee. The Audit Committee will approve, if necessary, any changes in terms, conditions and fees resulting from changes in audit scope, Company structure or other matters.

In addition to the annual audit services engagement approved by the Audit Committee, the Audit Committee may grant pre-approval for other audit services, which are those services that only the independent auditor can reasonably provide. The Audit Committee has pre-approved the audit services listed in Appendix A. All other audit services not listed in Appendix A must be separately pre-approved by the Audit Committee.

IV. AUDIT-RELATED SERVICES

Audit-related services are assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements and that are traditionally performed by the independent auditor. The Audit Committee believes that the provision of audit-related services does not impair the independence of the auditor and has pre-approved the audit-related services listed in Appendix B. All other audit-related services not listed in Appendix B must be separately pre-approved by the Audit Committee.

V. TAX SERVICES

The Audit Committee believes that the independent auditor can provide certain tax services to the Company such as tax compliance, tax planning and tax advice without impairing the firm's independence. The Audit Committee has pre-approved the tax services listed in Appendix C. All tax services involving large and complex transactions not listed in Appendix C must be separately pre-approved by the Audit Committee. The Audit Committee will not permit the retention of the independent auditor in connection with a transaction initially recommended by the independent auditor, the purpose of which may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code and related regulations. Further, the Audit Committee will not appoint the independent auditor to represent the Company before a tax court or assist the Company with preparations to appear before a tax court.

VI. ALL OTHER SERVICES

The Audit Committee may grant pre-approval for those permissible non-audit services classified as all other services that it believes are routine and recurring services and would not impair the independence of the independent auditor. The Audit Committee has pre-approved each of the "all other services" listed in Appendix D. Permissible "all other services" not listed in Appendix D must be separately pre-approved by the Audit Committee.

A list of prohibited non-audit services listed by the Securities and Exchange Commission ("SEC") is attached to this policy as Exhibit 1. The SEC's rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

VII. PRE-APPROVAL FEE LEVELS

Pre-approval fee levels for all services to be provided by the independent auditor will be established periodically and reviewed quarterly by the Audit Committee, primarily through a quarterly report provided to the Audit Committee by the independent auditor. Any proposed services exceeding these levels, as updated and revised quarterly, will require specific pre-approval by the Audit Committee.

VIII. SUPPORTING DOCUMENTATION

With respect to each proposed pre-approved service, the independent auditor will provide detailed backup documentation regarding the specific services to be provided, which will be provided to the Audit Committee.

IX. PROCEDURES

Requests or applications to provide services that require separate approval by the Audit Committee will be submitted to the Audit Committee by both the independent auditor and the Chief Financial Officer and must include a joint statement as to whether, in their view, the request or application is consistent with the SEC's rules on auditor independence.

Appendix A

Pre-Approved Audit Services for Fiscal Year 2022

Dated: November 9, 2021

<i>Service</i>	<i>Range of Fees</i>
Statutory audits or financial audits for subsidiaries or affiliates of the Company	Not to exceed \$50,000 per audit
Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g., comfort letters, consents), and assistance in responding to SEC comment letters	Not to exceed \$400,000 per year
Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, Financial Accounting Standards Board ("FASB"), Public Company Accounting Oversight Board ("PCAOB") or other regulatory or standard setting bodies	Not to exceed \$100,000 for fiscal year

Appendix B

Pre-Approved Audit-Related Services for Fiscal Year 2022

Dated: November 9, 2021

<i>Service</i>	<i>Range of Fees</i>
Due diligence services pertaining to potential business acquisitions/dispositions	Not to exceed \$150,000 per occurrence
Agreed-upon or expanded audit procedures or attestation services related to accounting records required to respond to or comply with financial, accounting or regulatory reporting matters	Not to exceed \$50,000 per occurrence

Appendix C

Pre-Approved Tax Services for Fiscal Year 2022

Dated: November 9, 2021

<i>Service</i>	<i>Range of Fees</i>
Federal, state and local tax planning and advice	Not to exceed \$100,000 for fiscal year
Tax compliance services	Not to exceed \$150,000 for fiscal year
Routine on-call tax advisory services/assistance with tax audits	Not to exceed \$100,000 for fiscal year

Federal, state and local tax planning advice

Services that fall into this category include, but are not limited to, assistance with domestic, state and local tax planning, services related to joint ventures and partnerships providing tax opinions or technical memoranda or assisting in obtaining a private letter ruling from tax authorities.

Tax compliance services

Services that fall into this category include, but are not limited to, preparation or review of our federal consolidated income tax return; preparation or review of state income/franchise tax returns and responding to routine inquiries from tax authorities concerning tax return processing matters.

Routine on-call tax advisory services/assistance with tax audits

Services that fall into this category include, but are not limited to, assistance with specific tax matters; assisting with tax matters associated with transactions, and assistance in settlement of tax authority audits and reviews.

Appendix D

Pre-Approved All Other Services for Fiscal Year 2022

Dated: November 9, 2021

<i>Service</i>	<i>Range of Fees</i>
Special projects	To be determined and presented to Audit Committee under separate engagement letter

Exhibit 1

Prohibited Non-Audit Services

- Bookkeeping or other services related to the accounting records or financial statements of the Company
- Financial information systems design and implementation
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports
- Actuarial services
- Internal audit outsourcing services
- Management functions
- Human resources
- Broker dealer, investment adviser or investment banking services
- Legal services
- Expert services unrelated to the audit