

Procedures for Complaints Regarding Accounting and Auditing Matters

Atmos Energy Corporation is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Therefore, in accordance with and pursuant to Section 301 of the Sarbanes-Oxley Act of 2002, applicable rules of the Securities and Exchange Commission and the corporate governance-related listing standards of the New York Stock Exchange, the Audit Committee of the Board of Directors of Atmos Energy Corporation (the "Company") has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters ("Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Receipt of Complaints

- Employees and third parties with concerns regarding Accounting Matters or other matters may report their complaints or concerns in writing to the General Counsel of the Company by regular mail or facsimile transmission as follows:

Louis P. Gregory
Senior Vice President and General Counsel
Atmos Energy Corporation
1800 Three Lincoln Centre
5430 LBJ Freeway
Dallas, TX 75240
Fax: 972-855-3080

- Employees and third parties may also forward complaints or concerns on a confidential, anonymous basis through the Company's Compliance Hotline at 1-866-543-4065 or over the Internet at the Company's Compliance Reporting Web site at: <https://www.compliance-helpline.com/welcomeAtmosEnergy.jsp>.

Scope of Matters Covered by These Procedures

These procedures relate to complaints regarding Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, the Company's internal accounting controls;

- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

Treatment of Complaints

- Upon receipt of a complaint, the General Counsel will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel, Internal Audit function or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- Any employee of the Company may submit a concern or complaint regarding Accounting Matters or otherwise to the management of the Company 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 or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

The General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.