

ATMOS ENERGY CORP

Form 11-K

June 27, 2006

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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, 2005

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 SCHEDULES**

**AS OF DECEMBER 31, 2005 AND 2004
AND FOR THE YEAR ENDED DECEMBER 31, 2005**

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Trustees of
Atmos Energy Corporation Retirement Savings Plan and Trust

We have audited the accompanying statement of net assets available for benefits of the Atmos Energy Corporation Retirement Savings Plan and Trust as of December 31, 2005 and the related statement of changes in net assets available for benefits for the year then ended. 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 audit.

We conducted our audit 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides 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 Atmos Energy Corporation Retirement Savings Plan and Trust as of December 31, 2005 and the changes in net assets available for benefits for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules to Form 5500, are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are 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. The supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

/s/ Whitley Penn LLP

Dallas, Texas
June 16, 2006

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Qualified Retirement Plans and Trusts Committee
Atmos Energy Corporation Retirement Savings Plan and Trust

We have audited the accompanying statement of net assets available for benefits of the Atmos Energy Corporation Retirement Savings Plan and Trust as of December 31 2004. This financial statement is the responsibility of the Plan's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit 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 statement is free of material misstatement. We were not engaged to perform an audit of the Plan's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the net assets available for benefits of the Plan at December 31, 2004, in conformity with U.S. generally accepted accounting principles.

/s/ ERNST & YOUNG LLP

Dallas, Texas
June 16, 2005

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

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2005	2004
ASSETS		
Investments, at fair value:		
Common stock of Atmos Energy Corporation	\$ 70,203,274	\$ 66,654,361
Registered Investment Companies:		
T. Rowe Price Balanced Fund	9,255,901	3,634,559
T. Rowe Price Spectrum Income Fund	6,206,879	3,516,648
T. Rowe Price Spectrum Growth Fund	8,268,730	6,201,245
T. Rowe Price Short-Term Bond Fund	3,533,257	2,552,450
T. Rowe Price U.S. Bond Index Fund	10,019,371	5,344,534
T. Rowe Price New Horizons Fund	7,881,992	4,031,330
T. Rowe Price Mid-Cap Value Fund	10,732,584	3,819,793
T. Rowe Price New America Growth Fund	7,036,099	6,576,293
T. Rowe Price Equity Income Fund	14,922,982	10,803,673
T. Rowe Price Equity Index 500 Fund	11,322,312	6,749,291
T. Rowe Price Growth Stock Fund	12,445,007	7,383,909
Harbor International Fund	14,263,958	7,480,592
Common/Collective Trust:		
T. Rowe Price Stable Value Fund	10,483,674	10,090,860
Common stock of Entergy Corporation	112,597	110,922
Common stock of Citizens Communications Company, Class B	442,025	592,409
Common stock of TXU Corporation	7,958,222	
Participant loans	8,491,898	5,819,588
 Total investments	 213,580,762	 151,362,457
Receivables:		
Participant contributions	540,695	505,425
Company contributions	222,516	253,390
Due from broker	9,121	16,658
 Total receivables	 772,332	 775,473
 Net assets available for benefits	 \$ 214,353,094	 \$ 152,137,930

See accompanying notes

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

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2005**

Additions to Net Assets

Investment income:	
Net appreciation in fair value of investments	\$ 13,816,504
Dividends on common stock	3,206,921
Dividends on registered investment companies	4,621,111
Dividends on common/collective trust	398,412
Interest on participant loans	531,346
	22,574,294
Contributions:	
Participants	13,052,761
Company	6,620,639
Rollovers	33,402,854
	53,076,254
Transfer from Atmos Energy Corporation Savings Plan for MVG Union Employees	26,008
Total additions to net assets	75,676,556
Deductions from Net Assets	
Distributions to participants	13,332,191
Administrative expenses	129,201
Total deductions from net assets	13,461,392
Net increase in net assets available for benefits	62,215,164
Net assets available for benefits at beginning of year	152,137,930
Net assets available for benefits at end of year	\$ 214,353,094

See accompanying notes

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2005

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 detailed 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 Qualified Retirement Plans and Trusts 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).

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 \$14,000 in 2005 or \$18,000 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 contributes a matching Company contribution, in the form of Atmos Common Stock, 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 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 2005.

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

The Company also maintains the Atmos Energy Corporation Savings Plan for MVG Union Employees (the MVG Union Plan). The MVG Union Plan is a defined contribution benefit plan covering substantially all union employees in the Company's Mississippi Division. During 2005, certain participants in the MVG Union Plan

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

NOTES TO FINANCIAL STATEMENTS (Continued)

assumed non-union positions in the Company and were allowed to participate in the Plan. As such, assets totaling \$26,008 relating to those participants were transferred from the MVG Union Plan into the Plan.

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 who 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 who joined the Company were allowed to roll over 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.

On October 1, 2004, the Company completed the acquisition of the natural gas distribution and pipeline operations of TXU Gas Company (TXU Gas), a subsidiary of TXU Corporation. All employees of TXU Gas who joined the Company were immediately eligible to participate in the Plan, as well as maintain their years of credited service for purposes of matching contributions. Employees of TXU Gas who joined the Company were allowed to roll over into the Plan their assets, which were held in the TXU Thrift Plan and the TXU Cash Balance Retirement Plan by choosing one of two options. The first option allowed a participant who did not have a loan to roll over into the Plan their assets at any time after their employment ended with TXU Gas. The second option, which had to be elected prior to December 31, 2004, allowed a participant to have the Company automatically roll over his or her assets, including any outstanding loan balance, to the Plan. The transfer for those participants electing the second option took place in January 2005 and was approximately \$21.8 million. To accommodate those former TXU Gas employees who held TXU Corporation common stock in the TXU Thrift Plan and elected the second option, an additional account was established in the Plan in January 2005 to hold the TXU Corporation common 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.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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 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 59½. 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 will terminate and the trust will be liquidated, unless the Plan is continued by a successor. Upon such liquidation, all accounts will 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.

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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 trust is determined periodically by T. Rowe Price Trust Company (T. Rowe Price) 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, the custodian and recordkeeper of the Plan.

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

4. Investments

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 2005, 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	\$ (3,252,960)
Registered Investment Companies:	
T. Rowe Price Balanced Fund	102,550
T. Rowe Price Spectrum Income Fund	(121,834)
T. Rowe Price Spectrum Growth Fund	621,258
T. Rowe Price Short-Term Bond Fund	(53,643)
T. Rowe Price U.S. Bond Index Fund	(192,887)
T. Rowe Price New Horizons Fund	591,863
T. Rowe Price Mid-Cap Value Fund	310,793
T. Rowe Price New America Growth Fund	(250,701)
T. Rowe Price Equity Income Fund	(306,418)
T. Rowe Price Equity Index 500 Fund	394,792
T. Rowe Price Growth Stock Fund	839,883
Harbor International Fund	1,754,934
Entergy Corporation Common Stock	1,741
Citizens Communications Company Common Stock	(60,272)
TXU Corporation Common Stock	13,437,405
	\$ 13,816,504

At December 31, 2005 and 2004 the percentage of the Plan's investments held in the Company's common stock was 32.9% and 44.0%.

5. Related-Party Transactions

Certain Plan investments in registered investment companies and common/collective trusts are managed by T. Rowe Price. T. Rowe Price is the custodian and recordkeeper; therefore, these transactions qualify as party-in-interest transactions. Additionally, a portion of the Plan's assets are invested in the Company's common stock. Because the Company is the Plan sponsor, transactions involving the Company's common stock qualify as party-in-interest transactions. All of these party-in-interest transactions are exempt from the prohibited transaction rules. At December 31, 2005 and 2004, the Plan held 2,683,611 and 2,437,088 shares of Atmos common stock and received \$3,206,921 in dividends from Atmos common stock during 2005.

6. Income Tax Status

The Plan has received a determination letter from the IRS dated November 1, 2002 stating that the Plan is qualified under Section 401(a) of the Code; 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.

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

**SCHEDULE H; LINE 4a
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

**EIN: 75-1984576
PLAN NUMBER: 002
December 31, 2005**

Participant Contributions	Total that Constitute Nonexempt Prohibited Transactions Contributions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Corrected Outside VFCP	Pending Corrections in VFCP	
Transferred Late to Plan				
\$899	\$	\$ 899	\$	\$

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**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, 2005**

(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
		Common stock; 2,683,611 shares		
*	Atmos Energy Corporation	***	**	\$ 70,203,274
*	T. Rowe Price Trust Company	Stable Value Fund	**	10,483,674
*	T. Rowe Price Trust Company	Balanced Fund	**	9,255,901
*	T. Rowe Price Trust Company	Spectrum Income Fund	**	6,206,879
*	T. Rowe Price Trust Company	Spectrum Growth Fund	**	8,268,730
*	T. Rowe Price Trust Company	Short-Term Bond Fund	**	3,533,257
*	T. Rowe Price Trust Company	U.S. Bond Index Fund	**	10,019,371
*	T. Rowe Price Trust Company	New Horizons Fund	**	7,881,992
*	T. Rowe Price Trust Company	Mid-Cap Value Fund ***	**	10,732,584
*	T. Rowe Price Trust Company	New America Growth Fund	**	7,036,099
*	T. Rowe Price Trust Company	Equity Income Fund ***	**	14,922,982
*	T. Rowe Price Trust Company	Equity Index 500 Fund ***	**	11,322,312
*	T. Rowe Price Trust Company	Growth Stock Fund ***	**	12,445,007
	Harbor Capital Advisors, Inc.	Harbor International Fund ***	**	14,263,958
	Entergy Corporation	Common stock; 1,640 shares	**	112,597
	Citizens Communications	Common stock, 36,143 shares	**	442,025
	TXU Corporation	Common stock, 158,562 shares	**	7,958,222
*	Participant Loans	Interest rates from 5.00% to 11.00%	-0-	8,491,898
				\$ 213,580,762

* Indicates party-in-interest to the Plan

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

*** Indicates investment that represents 5 percent or more of the Plan's net assets available for benefits

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Qualified Retirement Plans and Trusts 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/ JOHN P. REDDY

John P. Reddy
Chairman of the Qualified
Retirement Plans and
Trusts Committee

June 27, 2006

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EXHIBITS INDEX

Exhibit Number	Description	Page Number or Incorporation by Reference to
4	Instruments defining rights of security holders:	
	(a) Atmos Energy Corporation Retirement Savings Plan and Trust (Amended and Restated Effective January 1, 2005)	
23.1	Consent of Independent Registered Public Accounting Firm, Whitley Penn LLP	
23.2	Consent of Independent Registered Public Accounting Firm, Ernst and Young LLP	