
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, 2004

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)*

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

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**AS OF DECEMBER 31, 2004 AND 2003
AND FOR THE YEAR ENDED DECEMBER 31, 2004**

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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 statements of net assets available for benefits of the Atmos Energy Corporation Retirement Savings Plan and Trust as of December 31, 2004 and 2003, and the related statement of changes in net assets available for benefits for the year ended December 31, 2004. 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. We were not engaged to perform an audit of the Plan's internal control over financial reporting. Our audits 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 statements, assessing the accounting principles used and significant estimates made by management, and 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, 2004 and 2003, and the changes in its net assets available for benefits for the year ended December 31, 2004, 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, 2004, 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 16, 2005

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

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2004	2003
ASSETS		
Investments:		
Common stock of Atmos Energy Corporation	\$ 66,654,361	\$ 56,227,012
Registered Investment Companies:		
T. Rowe Price Balanced Fund	3,634,559	2,868,520
T. Rowe Price Spectrum Income Fund	3,516,648	5,491,262
T. Rowe Price Spectrum Growth Fund	6,201,245	5,514,366
T. Rowe Price International Stock Fund	—	5,891,711
T. Rowe Price Short-Term Bond Fund	2,552,450	3,329,762
T. Rowe Price U.S. Bond Index Fund	5,344,534	538,884
T. Rowe Price New Horizons Fund	4,031,330	3,854,242
T. Rowe Price Mid-Cap Value Fund	3,819,793	—
T. Rowe Price New America Growth Fund	6,576,293	6,072,596
T. Rowe Price Equity Income Fund	10,803,673	10,021,250
T. Rowe Price Equity Index 500 Fund	6,749,291	9,089,811
T. Rowe Price Growth Stock Fund	7,383,909	—
Harbor International Fund	7,480,592	—
Columbia Growth Stock Z Fund	—	1,809,253
Common/Collective Trust:		
T. Rowe Price Stable Value Fund	10,090,860	9,687,064
Common stock of Entergy Corporation	110,922	93,809
Common stock of Citizens Communications Company, Class B	592,409	964,985
Participant loans	5,819,588	5,236,322
Total investments	151,362,457	126,690,849
Receivables:		
Due from broker	16,658	4,981
Participant contributions	505,425	253,382
Company contributions	253,390	132,187
Total receivables	775,473	390,550
Net assets available for benefits	\$152,137,930	\$127,081,399

See accompanying notes

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

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2004

Additions

Investment income:

Net appreciation in fair value of investments	\$ 12,875,973
Dividends on common stock	2,860,673
Dividends on registered investment companies	1,577,822
Dividends on common/collective trust	381,938
Interest on participant loans	<u>370,145</u>
	18,066,551

Contributions:

Participants	9,246,730
Company	4,846,719
Rollovers	<u>1,895,818</u>
	15,989,267

Transfers in from:

Atmos Energy Corporation Savings Plan for MVG Union Employees (formerly the Mississippi Valley Gas Company Savings Plan for Union Employees)	<u>29,147</u>
Total additions	34,084,965

Deductions

Distributions to participants	8,944,169
Administrative expenses	<u>84,265</u>
Total deductions	<u>9,028,434</u>

Net increase	25,056,531
Net assets available for benefits, at beginning of year	<u>127,081,399</u>
Net assets available for benefits, at end of year	<u><u>\$152,137,930</u></u>

See accompanying notes

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2004

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).

The Company also maintains the Atmos Energy Corporation Savings Plan for MVG Union Employees (formerly the Mississippi Valley Gas Company Savings Plan for 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 2004, certain participants in the MVG Union Plan assumed non-union positions and were allowed to participate in the Plan. As such, assets totaling \$29,147 relating to those participants were transferred from the MVG Union Plan into the Plan.

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 Corp. 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 TXU Gas employees who held TXU Corp. 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 Corp. common stock. This account was established as a frozen account where funds can be liquidated but no new stock added.

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.

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

NOTES TO FINANCIAL STATEMENTS — (Continued)

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 \$13,000 in 2004 or \$16,000 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 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 2004.

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 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.

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

NOTES TO FINANCIAL STATEMENTS — (Continued)

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 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.

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

NOTES TO FINANCIAL STATEMENTS — (Continued)

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 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 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

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.

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

NOTES TO FINANCIAL STATEMENTS — (Continued)

During 2004, 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	\$ 7,284,792
Registered Investment Companies:	
T. Rowe Price Balanced Fund	219,562
T. Rowe Price Spectrum Income Fund	94,432
T. Rowe Price Spectrum Growth Fund	765,126
T. Rowe Price International Stock Fund	220,323
T. Rowe Price Short-Term Bond Fund	(31,502)
T. Rowe Price U.S. Bond Index Fund	(7,944)
T. Rowe Price New Horizons Fund	659,736
T. Rowe Price Mid-Cap Value Fund	186,890
T. Rowe Price New America Growth Fund	667,698
T. Rowe Price Equity Income Fund	1,003,228
T. Rowe Price Equity Index 500 Fund	606,956
T. Rowe Price Growth Stock Fund	527,214
Harbor International Fund	676,907
Columbia Growth Stock Z Fund	(84,262)
Entergy Corporation Common Stock	17,141
Citizens Communications Company Common Stock	69,676
	<u>\$12,875,973</u>

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 trustee and; 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.

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 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.

**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, 2004**

(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; 2,437,088 shares	**	\$ 66,654,361
*	T. Rowe Price Trust Company	Stable Value Fund	**	10,090,860
*	T. Rowe Price Trust Company	Balanced Fund	**	3,634,559
*	T. Rowe Price Trust Company	Spectrum Income Fund	**	3,516,648
*	T. Rowe Price Trust Company	Spectrum Growth Fund	**	6,201,245
*	T. Rowe Price Trust Company	Short-Term Bond Fund	**	2,552,450
*	T. Rowe Price Trust Company	U.S. Bond Index Fund	**	5,344,534
*	T. Rowe Price Trust Company	New Horizons Fund	**	4,031,330
*	T. Rowe Price Trust Company	Mid-Cap Value Fund	**	3,819,793
*	T. Rowe Price Trust Company	New America Growth Fund	**	6,576,293
*	T. Rowe Price Trust Company	Equity Income Fund	**	10,803,673
*	T. Rowe Price Trust Company	Equity Index 500 Fund	**	6,749,291
*	T. Rowe Price Trust Company	Growth Stock Fund	**	7,383,909
	Harbor Capital Advisors, Inc.	Harbor International Fund	**	7,480,592
	Entergy Corporation	Common stock; 1,641 shares	**	110,922
	Citizens Communications	Common stock, 42,959 shares	**	592,409
*	Participant Loans	Interest rates from 6.00% to 11.00%	—	5,819,588
				\$151,362,457

* Indicates party-in-interest to the Plan

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

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 24, 2005

EXHIBITS INDEX

<u>Exhibit number</u>	<u>Description</u>	<u>Page number or incorporation by reference to</u>
4	Instruments defining rights of security holders:	
	(a) Atmos Energy Corporation Employee Stock Ownership Plan and Trust (Effective January 1, 1999)	Exhibit (4)(f) of Form 11-K for the year ended December 31, 1998 (File No. 33-57687)
	(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	Exhibit (4)(b) of Form 11-K for the year ended December 31, 2000 (File No. 33-57687)
	(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	Exhibit (4)(c) of Form 11-K for the year ended December 31, 2000 (File No. 33-57687)
	(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	Exhibit (4)(d) of Form 11-K for the year ended December 31, 2002 (File No. 33-57687)
	(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	Exhibit (4)(d) of Form 11-K for the year ended December 31, 2001 (File No. 33-57687)
	(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	Exhibit (4)(e) of Form 11-K for the year ended December 31, 2001 (File No. 33-57687)
	(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	Exhibit (4)(f) of Form 11-K for the year ended December 31, 2001 (File No. 33-57687)
	(h) Amendment No. Seven to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of July 1, 2001	Exhibit (4)(h) of Form 11-K for the year ended December 31, 2002 (File No. 33-57687)
	(i) Amendment No. Eight to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of November 1, 2002	Exhibit (4)(i) of Form 11-K for the year ended December 31, 2002 (File No. 33-57687)
	(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)(j) of Form 11-K for the year ended December 31, 2002 (File No. 33-57687)
	(k) Amendment No. Ten to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of May 1, 2003	Exhibit (4)(k) of Form 11-K for the year ended December 31, 2003 (File No. 33-57687)
	(l) Amendment No. Eleven to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of January 1, 2003	Exhibit (4)(l) of Form 11-K for the year ended December 31, 2003 (File No. 33-57687)

<u>Exhibit number</u>	<u>Description</u>	<u>Page number or incorporation by reference to</u>
	(m) Amendment No. Twelve to the Atmos Energy Corporation Retirement Savings Plan and Trust (Effective January 1, 1999), effective as of October 1, 2004, except as otherwise provided within the amendment	
23	Consent of Independent Registered Public Accounting Firm	

**AMENDMENT NO. TWELVE
TO THE
ATMOS ENERGY CORPORATION
RETIREMENT SAVINGS PLAN AND TRUST
EFFECTIVE JANUARY 1, 1999**

WHEREAS, ATMOS ENERGY CORPORATION (the "Company") has heretofore amended and restated the Atmos Energy Corporation Retirement Savings Plan and Trust Effective January 1, 1999 (the "Plan") and thereafter has amended the Plan from time to time; and

WHEREAS, pursuant to the provisions of Section 10.01 of the Plan, the Company desires to amend the Plan to reflect the service credit to be granted to certain former employees of TXU Gas Company and its affiliates resulting from the Company's acquisition of substantially all the assets of TXU Gas Company, and to reflect certain other changes to the Plan, as hereinafter provided.

NOW, THEREFORE, Atmos Energy Corporation does hereby amend the Plan, effective as of October 1, 2004, except as otherwise provided herein, as follows:

1. Section 2.01(l) is amended by adding the following at the end of paragraph (1) of said Section:

Those individuals shall include Former TXU Employees.

2. Section 2.01(m) is amended by striking the last sentence of said Section and substituting in lieu thereof the following:

Said account shall include amounts transferred from the Southwestern Energy Company 401(k) Savings Plan (the "SEC Plan") on behalf of ANG Employees which are attributable to after-tax contributions as provided for in Section 3.06 hereof and amounts attributable to after-tax contributions in rollover contributions made pursuant to Section 4.05 hereof.

3. Article II is further amended by adding the following Section 2.01(ta) immediately after Section 2.01(t), as follows:

(ta) **FORMER TXU EMPLOYEE:** An individual who (i) was an employee of TXU Gas Company or its affiliate on June 17, 2004, and (ii) either (a) accepted employment with an Employer by October 29, 2004, as a result of the acquisition of substantially all the assets of TXU Gas Company, and at the time of acceptance of employment or thereafter became an Employee of an Employer, or (b) was on military leave of absence on September 30, 2004, due to active duty service in the United States armed forces, but automatically became an Employee of an Employer on October 1, 2004, or (c) was on leave of absence (other than military leave) from TXU Gas Company or its affiliate on September 30, 2004, including medical (FMLA or otherwise), disability, salary continuation, sick leave, or other leave of absence which was approved by TXU Gas Company or its affiliate or was contemplated under its policies, and returns to work from such leave and becomes an Employee of an Employer by March 31, 2005.

4. Section 2.01(ii) is amended, effective as of January 1, 1999, by striking said Section and substituting in lieu thereof the following:

(ii) **SERVICE:** A Participant's period of employment with an Employer or an Affiliate as determined in accordance with Sections 3.02 and 3.04 hereof.

5. Section 3.01(c) is amended by adding the following at the end of said Section:

The Entry Date for Former TXU Employees who have completed one (1) year of Service as of their date of employment with an Employer shall be the first day of the first payroll period coincident with or immediately following their date of employment with an Employer.

6. Section 3.02 is amended by adding the following new paragraph (d) at the end of said Section:

(d) Service for Former TXU Employees. From and after October 1, 2004, Service for Former TXU Employees who become Employees on or after that date shall include years and partial years of service beginning on their credited service start dates under the TXU Thrift Plan, as in effect on September 30, 2004, (the "TXU Thrift Plan") and ending on the date they become Employees.

7. Sections 3.05(b)(2) and (3) are amended, effective as of April 1, 2005, by removing the words "a subaccount of" from each of said Sections.

8. Section 3.06(b)(4) is amended, effective as of April 1, 2005, by striking said Section and substituting in lieu thereof the following:

(4) All amounts transferred from the SEC Plan that are attributable to an ANG Employee's employer matching contributions under the SEC Plan shall be held in the Employer Contribution Account established for such Employee under the Plan. The ANG Employee shall be 100% vested in said amounts, and all amounts contained therein may be invested immediately.

9. Section 3.07(a) is amended, effective as of July 1, 2001, by striking the last sentence of said Section and substituting in lieu thereof the following:

For purposes of Section 3.02, LGS Employees and Employees who became employees of an Affiliate effective as of July 1, 2001, as a result of the Company's acquisition from Citizens of certain of its assets associated with the Louisiana Gas Service operations shall be credited with Service equal to their service credited under the CUC 401(k) Employee Benefit Plan (the "Citizens Plan").

10. Section 3.08(a)(2) is amended, effective as of April 1, 2005, by striking said Section and substituting in lieu thereof the following:

(2) All amounts transferred from the MVG Non-Union Plan that are attributable to an MVG Participant's matching contribution account under the MVG Non-Union Plan shall be held in the Employer Contribution Account established for such Employee under the Plan. The MVG Participant shall be 100% vested in said amounts, and all amounts contained therein may be invested as soon as administratively possible in accordance with the procedures established by the Committee and communicated in writing to the MVG Participants.

11. Article III is amended by adding the following Section 3.09 at the end of said Article:

3.09 Special Rules for Former TXU Employees

(a) All stock that is TXU Corp. stock received as part of an eligible rollover distribution from the TXU Thrift Plan, as provided for in Section 4.05, shall be held in a separate investment fund called the TXU Stock Fund established for a Former TXU Employee

under the Plan. All amounts contained in the TXU Stock Fund may be invested in other investments as provided for in Section 7.05(f).

- (b) All outstanding loans of the Former TXU Employees under the TXU Thrift Plan that were received as part of eligible rollover distributions from the TXU Thrift Plan, as provided for in Section 4.05, shall be maintained and administered under Section 7.06 in accordance with the terms of said loans as in effect at the time of said receipt.

12. Section 4.05(a) is amended by striking said section and substituting in lieu thereof the following:

- (a) With the approval of the Committee, a Participant who was a participant in another plan of deferred compensation which is qualified under Code Section 401(a) may contribute to this Plan a portion or all of the amount of any "distribution" received by him from such other plan. The qualified plans from which eligible rollover distributions may be received pursuant to this paragraph (a) are qualified plans described in Code Sections 401(a) or 403(a), annuity contracts described in Code Section 403 (b) and eligible plans under Code Section 457(b) which are maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state. Any amounts so contributed shall be held in a subaccount of the Participant's Employer Contribution Account, except that any amount so contributed that is attributable to after-tax contributions shall be separately accounted for in a subaccount under the Participant's Employee Contribution Account. Such subaccount or subaccounts shall be 100% vested in the Participant, shall share in Income allocations in accordance with Section 5.02(a), but shall not share in Employer contribution allocations. Upon termination of employment, the total amount in such subaccount or subaccounts shall be distributed in accordance with Article VI. The term "eligible rollover distribution" is herein defined as any amount which, pursuant to Code Section 402(c)(4) may be transferred to this Plan.

13. Section 4.07(c) is amended, effective as of April 1, 2005, by striking said Section and substituting in lieu thereof the following:

- (c) Amounts transferred pursuant to paragraph (a) or (b) above (i) that are attributable to a deferred income account under the MVG Union Plan shall be held in the Salary Reduction Contribution Account established under the Plan, and (ii) that are attributable to a matching contribution account under the MVG Union Plan shall be held in the Employer Contribution Account established under the Plan, and said amounts shall be 100% vested upon such transfer.

14. Section 7.05(a) is amended, effective as of April 1, 2005, by striking said Section and substituting in lieu thereof the following:

- (a) In General. Notwithstanding the preceding provisions of this Article VII, a Participant or Beneficiary shall have the right, in accordance with the provisions of this Section 7.05, to direct the Trustee as to the investment of (i) his Salary Reduction Contribution Account, (ii) any amounts held in his Employer Contribution Account, and (iii) any amounts in his Employee Contribution Account either in the ESOP portion of the Plan, or in the Non-ESOP portion of the Plan which consists of various investment media comprising a Diversified Fund. In addition, a Participant or Beneficiary shall have the right, as of any Valuation Date, in accordance with the provisions of this Section 7.05, to direct the Trustee to reinvest, in the Non-ESOP portion of the Plan, any amount invested in Company Stock in the ESOP portion of the Plan. Such investment directions shall be made in accordance with procedures

established by the Committee and the requirements of Department of Labor Regulations § 2550.404c-1(b)(2)(i)(A), or any successor thereto. Should a Participant or Beneficiary fail to provide the Trustee with the investment directions described herein as to any Salary Reduction Contribution, or rollover contribution, or other amounts (other than Discretionary Contributions) deposited in his Employer Contribution Account, or amounts deposited in his Employee Contribution Account, if any, such contribution or amount deposited shall be invested in the Diversified Fund which constitutes a balanced fund of equity and fixed income, as selected by the Trustee. The Trustee may decline to implement instructions by a Participant or Beneficiary which (i) would result in a prohibited transaction described in Code Section 4975 or ERISA Section 406 and which would generate income that would be taxable to the Plan, or (ii) are described in Department of Labor Regulations § 2550.404c-1(d)(2)(ii), or any successor thereto.

15. Section 7.05 is further amended by adding a new subsection 7.05(f) at the end of said Section as follows:

- (f) TXU Stock Fund. Notwithstanding the foregoing provisions of this Section 7.05, a Participant for whom amounts are invested in the TXU Stock Fund provided for under Section 3.09(a) may direct that all or any portion of such amounts be invested in a Diversified Fund or in Company Stock in accordance with the procedures established by the Committee; however, no additional amounts may be invested in the TXU Stock Fund.

IN WITNESS WHEREOF, the Company has caused this AMENDMENT NO. FOUR TO THE ATMOS ENERGY CORPORATION RETIREMENT SAVINGS PLAN AND TRUST EFFECTIVE JANUARY 1, 1999 to be executed in its name on its behalf 2004, effective as of the dates set forth herein.

ATMOS ENERGY CORPORATION

By: /s/ ROBERT W. BEST
Robert W. Best
Chairman of the Board, President and
Chief Executive Officer

TRUST COMMITTEE

By: /s/ LAURIE M. SHERWOOD
Laurie M. Sherwood

By: /s/ TOM S HAWKINS, JR.
Tom S. Hawkins, Jr.

By: /s/ JOHN A. PARIS
John A. Paris

By: /s/ WYNN D. MCGREGOR
Wynn D. McGregor

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statements (Form S-8 Numbers 33-57687, 333-63738 and 333-116367) pertaining to the Atmos Energy Corporation Retirement Savings Plan and Trust of our report dated June 16, 2005, with respect to the financial statements and supplemental schedule of the Atmos Energy Corporation Retirement Savings Plan and Trust included in this Annual Report (Form 11-K) for the year ended December 31, 2004.

/s/ ERNST & YOUNG LLP

Dallas, Texas
June 24, 2005