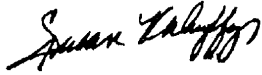


STATE CORPORATION COMMISSION
BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS
APR 11 2007

In the Matter of the General Investigation into)
Commission Policy Regarding Pension and)
Retirement Costs for Investor Owned Utilities)

 Docket
Room
Docket No. 07-GIMX-1041-GIV

ENTRY OF APPEARANCE

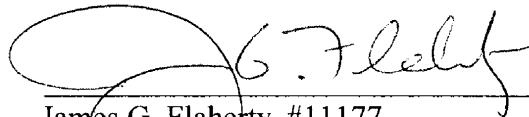
COMES NOW James G. Flaherty and enters his appearance on behalf of Atmos Energy ("Atmos") in this matter. Atmos was a Joint Applicant in Docket No. 07-ATMG-387-ACT. By Order dated March 29, 2007, the State Corporation Commission of the State of Kansas ("Commission"), made Atmos a party to this docket.

2. A copy of all communications and correspondence to Atmos, including service of all notices and orders of the Commission, are requested to be sent to the following named individuals:

Joe T. Christian
Atmos Energy
Penn Center, Suite 800
1301 Pennsylvania Street
Denver, CO 80203-5015

Douglas C. Walther
Senior Attorney
Atmos Energy
P. O. Box 650205
Dallas, Texas 75265-0205

James G. Flaherty
Anderson & Byrd, LLP
216 S. Hickory, P. O. Box 17
Ottawa, Kansas 66067



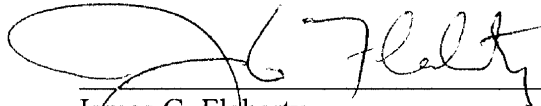
James G. Flaherty, #11177
ANDERSON & BYRD, LLP
216 S. Hickory, P. O. Box 17
Ottawa, Kansas 66067
(785) 242-1234, telephone
(785) 242-1279, facsimile
Attorneys for Atmos Energy

VERIFICATION

STATE OF KANSAS)
)ss:
FRANKLIN COUNTY)

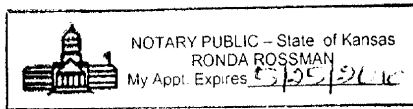
James G. Flaherty, of lawful age, being first duly sworn on oath, states:


That he is an attorney for Atmos Energy; that he has read the above and foregoing Entry of Appearance, knows the contents thereof; and that the statements contained therein are true.



James G. Flaherty

SUBSCRIBED AND SWORN to before me this 10th day of April, 2007.





Notary Public

My Commission Expires:

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was mailed, postage prepaid, this 17th day of April, 2007, addressed to:

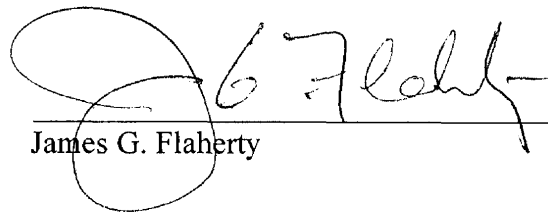
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James G. Flaherty