

ATMOS ENERGY CORP  
Form 11-K  
June 19, 2014

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, 2013

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, 2013 AND 2012  
AND FOR THE YEAR ENDED December 31, 2013

---

TABLE OF CONTENTS

	Page Number
<u>Report of Independent Registered Public Accounting Firm</u>	<u>2</u>
Audited Financial Statements:	
<u>Statements of Net Assets Available for Benefits</u>	<u>3</u>
<u>Statement of Changes in Net Assets Available for Benefits</u>	<u>4</u>
<u>Notes to Financial Statements</u>	<u>5</u>
Supplemental Schedule:	
<u>Form 5500, Schedule H, Line 4i – Schedule of Assets (Held At End of Year)</u>	<u>12</u>
<u>Signatures</u>	<u>13</u>
<u>Exhibits Index</u>	<u>14</u>

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Participants and the Qualified Retirement Plans and Trusts Committee of the 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 (the "Plan") as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013. The Plan's management is responsible for these financial statements. 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. The Company is not required to have, nor were we engaged to perform, an audit of its 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 Company'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 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 as of December 31, 2013 and 2012, and the changes in its net assets available for benefits for the year ended December 31, 2013, in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is presented for the purpose of additional analysis and is not a required part of the basic 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. The supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

/s/ Whitley Penn LLP

Dallas, Texas  
June 19, 2014

ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31 2013	2012
Assets		
Investments, at fair value:		
Common stock of Atmos Energy Corporation	\$202,827,448	\$155,061,013
Registered Investment Companies:		
T. Rowe Price Balanced Fund	18,593,827	15,907,755
T. Rowe Price Spectrum Income Fund	11,375,527	10,712,282
T. Rowe Price Spectrum Growth Fund	31,640,404	27,380,229
T. Rowe Price Short-Term Bond Fund	3,908,394	4,123,299
T. Rowe Price U.S. Bond Index Fund	26,320,376	24,580,210
T. Rowe Price New Horizons Fund	29,922,221	20,640,244
T. Rowe Price Mid-Cap Value Fund	23,637,675	17,742,979
T. Rowe Price New America Growth Fund	13,771,033	17,716,120
T. Rowe Price Equity Income Fund	34,162,250	26,828,180
T. Rowe Price Growth Stock Fund	13,685,225	9,683,971
Vanguard Institutional Index	24,654,980	8,167,954
Harbor International Fund	32,306,557	28,714,823
T. Rowe Price Retirement 2005 Fund	259,992	290,256
T. Rowe Price Retirement 2010 Fund	1,058,471	1,012,444
T. Rowe Price Retirement 2015 Fund	3,880,321	2,694,719
T. Rowe Price Retirement 2020 Fund	7,456,562	4,798,830
T. Rowe Price Retirement 2025 Fund	4,019,530	2,692,291
T. Rowe Price Retirement 2030 Fund	4,840,867	3,188,018
T. Rowe Price Retirement 2035 Fund	4,004,884	2,487,204
T. Rowe Price Retirement 2040 Fund	3,522,461	2,185,345
T. Rowe Price Retirement 2045 Fund	4,181,194	2,742,993
T. Rowe Price Retirement 2050 Fund	2,809,843	1,574,636
T. Rowe Price Retirement 2055 Fund	1,188,416	579,380
T. Rowe Price Retirement Income Fund	706,493	383,984
Common/Collective Trust:		
T. Rowe Price Stable Value Common Trust Fund	19,119,872	19,032,669
Common stock of Entergy Corporation	70,651	74,063
Common stock of Frontier Communications Corporation, Class B	85,467	95,802
Total investments	524,010,941	411,091,693
Receivables:		
Participant contributions	—	683,662
Company contributions	—	1,097,071
Due from broker	41,467	126,746
Notes receivable from participants	18,331,798	17,816,117
Total receivables	18,373,265	19,723,596
Net assets available for benefits, at fair value	542,384,206	430,815,289
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(267,199	) (784,489
Net assets available for benefits	\$542,117,007	\$430,030,800
See accompanying notes		



ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year ended December 31, 2013

Additions to Net Assets	
Investment income:	
Net appreciation in fair value of investments	\$91,297,241
Dividends on common stocks	6,264,205
Dividends on registered investment companies	11,694,041
Dividends on common/collective trust	403,659
Total investment income	109,659,146
Other Income	
Interest received on participant loans	1,010,887
Contributions:	
Participants	19,525,427
Company - noncash	10,339,058
Company - cash	1,130,620
Rollovers	1,099,144
Total contributions	32,094,249
Transfer from Atmos Energy Corporation Savings Plan for MVG Union Employees	27,282
Total additions to net assets	142,791,564
Deductions from Net Assets	
Distributions to participants	30,487,747
Administrative expenses	217,610
Total deductions from net assets	30,705,357
Net increase in net assets available for benefits	112,086,207
Net assets available for benefits at beginning of year	430,030,800
Net assets available for benefits at end of year	\$542,117,007

See accompanying notes

ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

December 31, 2013

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, Atmos Energy or Plan Sponsor). 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 Energy (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 automatically enrolled in the Plan at a salary reduction level of four percent (4%) of their compensation. Participants have a 30-day period to opt out of automatic enrollment. After 30 days, if the participant has not opted out, salary deductions begin at the automatic enrollment level of 4%.

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 and fixed annual Company contributions.

Participants may elect a deferral rate ranging from a minimum of one percent (1%) 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 Code (the Code) (\$17,500 in 2013 or \$23,000 for those participants age 50 or older).

The Company contributes a matching Company contribution, in the form of Atmos Energy common stock, in an amount equal to 100 percent of each Participant's salary reduction contribution, up to a maximum of 4% of such Participant's eligible compensation, as defined by the Plan, for the Plan year. The Company's matching contribution meets the current Internal Revenue Service (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 Code limitations and (2) Company matching contributions will be fully deductible for federal income tax purposes.

The Plan was enhanced effective January 1, 2011 (the enhanced Plan) in connection with the Company closing the Pension Account Plan to new participants on October 1, 2010. All new employees hired on or after October 1, 2010 participate in the enhanced Plan. Employees who had participated in the Pension Account Plan prior to October 1, 2010 were allowed to make a one-time election to migrate from that plan into the enhanced Plan. Participants in the enhanced Plan receive a fixed annual Company contribution of 4% of eligible compensation to their Plan account. During the year ended December 31, 2013, the Company made fixed annual contributions for enhanced Plan participants of \$1,130,620.

Participants are eligible to receive matching and fixed annual Company contributions after completing at least one year of service, effective on the first full pay period after which one year of service has been completed.

Employee contributions and the Company's matching contributions are immediately and fully vested. The fixed annual Company contribution fully vests after three years of service.

Forfeitures

Forfeitures are first used to fund any restorations of previously forfeited fixed annual Company contributions of former participants that are rehired. Any remaining forfeitures are used to reduce Company matching contributions.





ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS (continued)

Investment Options

The Plan allows Participant salary reduction contributions to be invested among a variety of registered investment companies, one common/collective trust and Atmos Energy common stock.

Investments in Atmos Energy common stock are participant directed. All Company matching contributions are directed into Atmos Energy common stock. All Participant and Company contributions made to Atmos Energy common stock 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.

The Plan's investments in the common stock of Entergy Corporation and Frontier Communications Corporation are held in separate accounts within the Plan. These accounts were established to accommodate employees who elected to hold these investments when they transferred their accounts into the Plan from a predecessor plan following an acquisition. These accounts were established as frozen accounts where the funds could be liquidated but no new stock added.

Distributions to Participants

Dividends received on Atmos Energy common stock are automatically reinvested in Atmos Energy 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 Energy 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.

In the event of retirement, death, termination due to disability or termination of employment for another reason, a Participant, or beneficiary in the event of death, is entitled to withdraw the entire amount from his or her account. Effective January 1, 2009, at the time of termination, Participants who do not have Plan loans outstanding are entitled to take one or more partial distributions from his or her account.

Withdrawals from a Participant's salary reduction account are allowed upon proof of financial hardship meeting IRS "Safe Harbor" definitions. Hardship withdrawals are not permitted from the Company matching or fixed annual Company contribution accounts.

If elected, subsequent to the Participant attaining age 59 1/2, withdrawals may be made from a Participant's salary reduction account as well as the vested portion of the Company matching account; however, withdrawals may not be made from the fixed annual Company contribution account. Withdrawals of investments in Atmos Energy common stock may be in the form of Atmos Energy common stock or cash, as determined by the Committee, at the participants discretion.

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 in January each year. The annual distribution from the Plan is also made in January of each year, shortly after the elections are processed. Company matching contributions made after January 1, 1999 meet the current IRS "Safe Harbor" definition and are not eligible for in-service withdrawal.

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 five 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. Under a second option, the Participant may elect to have the outstanding loan balance treated as a distribution from the Plan. A third option provides that the Participant may repay the loan in full within the date range established by IRS rules and stated in the Plan's loan policy.

ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS (continued)

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 shall be fully vested and 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 accounting principles generally accepted in the United States requires management to make estimates that affect the amounts reported in the financial statements and accompanying notes. The most significant estimate relates to fair value measurements. 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 represents 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 (CCT) 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.

Investment contracts held within the CCT, which primarily include investments in conventional, synthetic and separate account investment contracts issued by life insurance companies, banks and other financial institutions are reported at fair value. However, contract value is the relevant measurement attributable for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits present the fair value of the CCT, as well as the adjustment of the investment in the CCT from fair value to contract value relating to the investment contracts. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

The fair value methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Committee believes its valuation methods used are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain assets could result in a different fair value measurement at the measurement date. 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.

Notes Receivable from Participants

Notes receivable from participants represent Participant loans that are recorded at their remaining outstanding balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned.

Subsequent Events

No events occurred subsequent to the statement of net assets available for benefits date that would require recognition or disclosure in the financial statements.



ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS (continued)

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 appointment of the Board without compensation from the Plan. 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. Fair Value Measurements

Authoritative accounting literature establishes a fair value hierarchy that prioritizes the inputs used to measure fair value based on observable and unobservable data. The hierarchy categorizes the inputs into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The levels of the hierarchy are described below:

Level 1 — Unadjusted quoted prices in active markets for identical assets or liabilities. An active market for the asset is defined as a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. The Plan's Level 1 measurements consist of registered investment companies (mutual funds) and corporate stock.

Level 2 — Inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the asset as of the reporting date. These inputs are derived principally from, or corroborated by, observable market data. The Plan's Level 2 measurements consist of a common/collective trust. The fair value of investments in the common/collective trust is determined periodically by T. Rowe Price based upon the current fair value of the underlying assets of the fund based on quoted market prices.

Level 3 — Unobservable inputs that are supported by little, if any, market activity and are significant to the fair value of the assets as of the measurement date. Currently, the Plan has no assets recorded at fair value that would qualify for Level 3 reporting.

The Plan records accounts receivable at carrying value, which substantially approximates fair value due to the short-term nature of these assets.

ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	Assets at Fair Value as of December 31, 2013			Total
	Level 1	Level 2	Level 3	
Registered investment companies:				
Balanced fund	\$18,593,827	\$—	\$—	\$18,593,827
Income funds	12,082,020	—	—	12,082,020
Bond funds	30,228,770	—	—	30,228,770
Growth funds	89,018,883	—	—	89,018,883
Blend fund	24,654,980	—	—	24,654,980
Value funds	57,799,925	—	—	57,799,925
Target date funds	37,222,541	—	—	37,222,541
International fund	32,306,557	—	—	32,306,557
Corporate stock	202,983,566	—	—	202,983,566
Common/collective trust	—	19,119,872	—	19,119,872
Total assets at fair value	\$504,891,069	\$19,119,872	\$—	\$524,010,941

	Assets at Fair Value as of December 31, 2012			Total
	Level 1	Level 2	Level 3	
Registered investment companies:				
Balanced fund	\$15,907,755	\$—	\$—	\$15,907,755
Income funds	11,096,266	—	—	11,096,266
Bond funds	28,703,509	—	—	28,703,509
Growth funds	75,420,564	—	—	75,420,564
Blend fund	8,167,954	—	—	8,167,954
Value funds	44,571,159	—	—	44,571,159
Target date funds	24,246,116	—	—	24,246,116
International fund	28,714,823	—	—	28,714,823
Corporate stock	155,230,878	—	—	155,230,878
Common/collective trust	—	19,032,669	—	19,032,669
Total assets at fair value	\$392,059,024	\$19,032,669	\$—	\$411,091,693

## 5. 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 Participant account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits.

ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST

## NOTES TO FINANCIAL STATEMENTS (continued)

During 2013, 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:

Common stock of Atmos Energy Corporation	\$45,901,942	
Registered Investment Companies:		
T. Rowe Price Balanced Fund	2,014,184	
T. Rowe Price Spectrum Income Fund	(220,626	)
T. Rowe Price Spectrum Growth Fund	5,985,167	
T. Rowe Price Short-Term Bond Fund	(49,808	)
T. Rowe Price U.S. Bond Index Fund	(1,496,057	)
T. Rowe Price New Horizons Fund	8,031,567	
T. Rowe Price Mid-Cap Value Fund	4,492,094	
T. Rowe Price New America Growth Fund	2,830,016	
T. Rowe Price Equity Income Fund	6,483,074	
T. Rowe Price Growth Stock Fund	3,799,003	
Vanguard Institutional Index	4,623,657	
Harbor International Fund	4,005,847	
T. Rowe Price Retirement 2005 Fund	17,621	
T. Rowe Price Retirement 2010 Fund	75,661	
T. Rowe Price Retirement 2015 Fund	324,035	
T. Rowe Price Retirement 2020 Fund	781,493	
T. Rowe Price Retirement 2025 Fund	520,532	
T. Rowe Price Retirement 2030 Fund	701,016	
T. Rowe Price Retirement 2035 Fund	589,040	
T. Rowe Price Retirement 2040 Fund	563,869	
T. Rowe Price Retirement 2045 Fund	701,794	
T. Rowe Price Retirement 2050 Fund	416,286	
T. Rowe Price Retirement 2055 Fund	169,140	
T. Rowe Price Retirement Income Fund	30,360	
Common stock of Entergy Corporation	(528	)
Common stock of Frontier Communications Corporation, Class B	6,862	
	\$91,297,241	

## 6. Party-in-Interest Transactions

Certain Plan investments in registered investment companies and a common/collective trust fund 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 Atmos Energy common stock. Because the Company is the Plan sponsor, transactions involving Atmos Energy 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, 2013 and 2012, the Plan held 4,465,598 and 4,415,177 shares of Atmos Energy common stock and received \$6,264,205 in dividends from Atmos Energy common stock during 2013.



At December 31, 2013 and 2012 the percentage of the Plan's investments held in the Company's common stock was 38.7% and 37.7%.

ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS (continued)

7. Income Tax Status

The Plan has received a determination letter from the IRS dated March 5, 2012 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.

In January 2013, subsequent to such amendment, the Plan submitted an application with the IRS to receive a new determination letter stating that the Plan continues to be qualified under Section 401(a) of the Code. 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.

8. Reconciliation of the Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	December 31,	
	2013	2012
Net assets available for benefits per the financial statements	\$ 542,117,007	\$ 430,030,800
Adjustment from contract value to fair value for fully benefit-responsive investment contracts	267,199	784,489
Net assets available for benefits per the Form 5500	\$ 542,384,206	\$ 430,815,289

The following is a reconciliation of the net increase in net assets available for benefits for the year ended December 31, 2013 per the financial statements to the Form 5500:

Net increase in net assets available for benefits per the financial statements	\$ 112,086,207	
Change in adjustment from contract value to fair value for fully benefit-responsive investment contracts	(517,290	)
Net increase in net assets available for benefits per the Form 5500	\$ 111,568,917	

ATMOS ENERGY CORPORATION RETIREMENT  
SAVINGS PLAN AND TRUST  
Form 5500, SCHEDULE H, LINE 4i -  
SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
EIN: 75-1743247  
PLAN NUMBER: 002  
December 31, 2013

(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; 4,465,598 shares ***	**	\$202,827,448
*	T. Rowe Price Trust Company	Stable Value Common Trust Fund	**	19,119,872
*	T. Rowe Price Trust Company	Balanced Fund	**	18,593,827
*	T. Rowe Price Trust Company	Spectrum Income Fund	**	11,375,527
*	T. Rowe Price Trust Company	Spectrum Growth Fund ***	**	31,640,404
*	T. Rowe Price Trust Company	Short-Term Bond Fund	**	3,908,394
*	T. Rowe Price Trust Company	U.S. Bond Index Fund	**	26,320,376
*	T. Rowe Price Trust Company	New Horizons Fund ***	**	29,922,221
*	T. Rowe Price Trust Company	Mid-Cap Value Fund	**	23,637,675
*	T. Rowe Price Trust Company	New America Growth Fund	**	13,771,033
*	T. Rowe Price Trust Company	Equity Income Fund ***	**	34,162,250
*	T. Rowe Price Trust Company	Growth Stock Fund	**	13,685,225
	Vanguard Group, Inc.	Vanguard Institutional Index	**	24,654,980
	Harbor Capital Advisors, Inc.	Harbor International Fund ***	**	32,306,557
*	T. Rowe Price Trust Company	Retirement 2005 Fund	**	259,992
*	T. Rowe Price Trust Company	Retirement 2010 Fund	**	1,058,471
*	T. Rowe Price Trust Company	Retirement 2015 Fund	**	3,880,321
*	T. Rowe Price Trust Company	Retirement 2020 Fund	**	7,456,562
*	T. Rowe Price Trust Company	Retirement 2025 Fund	**	4,019,530
*	T. Rowe Price Trust Company	Retirement 2030 Fund	**	4,840,867
*	T. Rowe Price Trust Company	Retirement 2035 Fund	**	4,004,884
*	T. Rowe Price Trust Company	Retirement 2040 Fund	**	3,522,461
*	T. Rowe Price Trust Company	Retirement 2045 Fund	**	4,181,194
*	T. Rowe Price Trust Company	Retirement 2050 Fund	**	2,809,843
*	T. Rowe Price Trust Company	Retirement 2055 Fund	**	1,188,416
*	T. Rowe Price Trust Company	Retirement Income Fund	**	706,493
	Entergy Corporation	Common stock; 1,117 shares	**	70,651
	Frontier Communications	Common stock; 18,380 shares	**	85,467
*	Notes receivable from participants	Interest rates from 5.25% to 11.00%	-0-	18,331,798
				\$542,342,739

\* 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



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/ BRET J. ECKERT  
Bret J. Eckert  
Chairman of the Qualified  
Retirement Plans and  
Trusts Committee

June 19, 2014

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, 2011)	Exhibit 4(a) to Form 11-K dated June 21, 2011 (File No. 33-57687)
	(b) Amendment No. 1 to Atmos Energy Corporation Retirement Savings Plan and Trust (Amended and Restated Effective January 1, 2011)	Exhibit 4(b) to Form 11-K dated June 21, 2013 (File No. 33-57687)
	(c) Amendment No. 2 to Atmos Energy Corporation Retirement Savings Plan and Trust (Amended and Restated Effective January 1, 2011)	
23.1	Consent of Independent Registered Public Accounting Firm, Whitley Penn LLP	

14