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Louis P. Gregory
Senior Vice President and General Counsel



August 14, 2002

By: Facsimile Transmission
202-824-5090
Mr. Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Atmos Energy Corporation - Sworn Statements of Principal Executive Officer and Principal Financial Officer

Dear Sir:

On behalf of Atmos Energy Corporation ("Atmos Energy") attached are copies of the following original documents in accordance with the Securities and Exchange Commission order dated June 27, 2002 (File No. 4-460) requiring the filing of sworn statements pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934:

1. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by Robert W. Best, Principal Executive Officer of Atmos Energy.
2. Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings executed by John P. Reddy, Principal Financial Officer of Atmos Energy.

Please acknowledge receipt of this facsimile transmission by stamping this letter and returning it today to the undersigned by facsimile transmission at (972) 855-3080. We will also be sending to you tonight, by overnight express mail, the original certifications of our Principal Executive Officer and Principal Financial Officer.

Please contact the undersigned at (972) 855-3716 or Phillip L. Allbritten at (972) 855-3089 if you have any questions or concerns.

Very truly yours,

Louis P. Gregory
Louis P. Gregory

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Statement Under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

I, Robert W. Best, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Atmos Energy Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- the Annual Report on Form 10-K for the Fiscal Year ended September 30, 2001 of Atmos Energy Corporation;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Atmos Energy Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Robert W. Best
Robert W. Best
Chairman, President and CEO
August 14, 2002

Subscribed and sworn to
before me this 14th day of
August, 2002

Suzanne Johnson
Notary Public

My Commission Expires: 7-17-2006

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