

Mail Stop 3561

September 18, 2008

John P. Reddy, Chief Financial Officer  
Atmos Energy Corporation  
Three Lincoln Centre, Suite 1800  
5430 LBJ Freeway  
Dallas, Texas 75240

**Re: Atmos Energy Corporation  
Annual Report on Form 10-K for the Year Ended September 30, 2007  
Filed November 29, 2007  
Definitive Proxy Statement on Schedule 14A  
Filed December 21, 2007  
File No. 1-10042**

Dear Mr. Reddy:

We have completed our review of your annual report on Form 10-K and related filings, and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director