



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 15, 2010

Fred E. Meisenheimer  
Senior Vice President and Chief Financial Officer  
Atmos Energy Corporation  
Three Lincoln Centre, Suite 1800  
5430 LBJ Freeway  
Dallas, Texas 75240

**Re: Atmos Energy Corporation**  
**Form 10-K for the Fiscal Year Ended September 30, 2009**  
**Filed November 16, 2009**  
**Form 10-Q for the Fiscal Quarter Ended December 31, 2009**  
**Filed February 3, 2010**  
**Form 10-Q for the Fiscal Quarter Ended December 31, 2009**  
**Filed May 6, 2010**  
**File No. 001-10042**

Dear Mr. Meisenheimer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director