



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