



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2015

Via E-mail

Bret J. Eckert  
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 Fiscal Year Ended September 30, 2014  
Filed November 6, 2014  
File No. 1-10042**

Dear Mr. Eckert:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Item 8. Financial Statements and Supplementary Data, page 46

Consolidated Statements of Income, page 49

1. Please quantify, on an absolute dollar basis, the revenue generated from sales of products, sales of services and other sales within your non-regulated businesses. Additionally, please tell us what consideration you gave to separately disclosing revenues and cost of revenues for products, services and other pursuant to Rules 5-03(b)(1) and (2) of Regulation S-X for your non-regulated businesses.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Tony Watson, Accountant, at (202) 551-3318 if you have questions regarding our comment. Please contact me at (202) 551-3344 with any other questions.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief