



DIVISION OF  
CORPORATION FINANCE

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

February 12, 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 completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief