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May 16, 2007

RE: Case No. 2007-00196
Atmos Energy Corporation
(Franchise)

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received May 16, 2007 and has been assigned Case No. 2007-00196. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/sh