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Rate Analyst, Rate Administration
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

September 30, 2008

RE: Case No. 2008-00407
Atmos Energy Corporation
(Purchased Gas Adjustment)
PURCHASED GAS ADJUSTMENT

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received September 30, 2008 and has been assigned Case No. 2008-00407. 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 cursive script that reads "Stephanie Stumbo".

Stephanie Stumbo
Executive Director

SS/tw