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Gregory Coker
Commissioner

Honorable Mark R. Hutchinson
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Owensboro, KY 42301

May 2, 2006

RE: Case No. 2006-00180
Atmos Energy Corporation
(Financing)
Authorization of up to 1,000,000 Shares of Common Stock Through Retirement Savings Plan

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received May 2, 2006 and has been assigned Case No. 2006-00180. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact Jeff Cline at (502) 564-3940 ext. 218.

Sincerely,

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

Beth O'Donnell
Executive Director

BOD/jc

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