



Steven L. Beshear
Governor

Leonard K. Peters
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission
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Chairman

James Gardner
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John W. Clay
Commissioner

Mark R. Hutchinson
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611 Frederica Street
Owensboro, KY 42301

September 15, 2008

RE: Case No. 2008-00382
Atmos Energy Corporation
(Financing)

Issuance of up to 2,000,000 Shares of Common Stock

This letter is to acknowledge receipt of initial application in the above case. The application was date-stamped received September 12, 2008 and has been assigned Case No. 2008-00382. 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/rs



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Executive Director

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