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February 27, 2009

Judy Dunlap
Rate Analyst, Rate Administration
Atmos Energy Corporation
3275 Highland Pointe Drive
Owensboro, KY 42303

RE: Case No. 2009-00092
Atmos Energy Corporation
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received and has been assigned Case No. 2009-00092. 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 "Jeff Derouen".

Jeff Derouen
Executive Director

JD/ke