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January 6, 2010

Mr. Steve Reed
Secretary/General Counsel
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

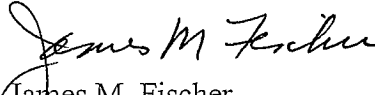
Re: Atmos Energy Corporation, Case No. GR-2010-0192; Tariff Tracking No. YG-2010-0426

Dear Mr. Reed:

On behalf of Atmos Energy Corporation ("Atmos"), I am providing herewith to the Missouri Public Service Commission ("Commission") for filing, in electronic form, a substitute tariff sheet for 2nd Revised Sheet No. 43 canceling 1st Revised Sheet No. 43. This substitute tariff sheet corrects a typographical error in the header of the tariff to make clear that the sheet replaces the 1st Revised Sheet No. 43 rather than the "Original" Sheet No. 43.

If you have any questions, please let me know. Thank you very much for your assistance.

Very truly yours,


James M. Fischer

Cc: Office of the Public Counsel
General Counsel

Atmos Energy Corporation

FOR – All Areas

Name of Issuing Corporation

Community, Town or City

PURCHASED GAS ADJUSTMENT CLAUSE (CONT'D)

The over-or under-recovery shall be determined by a monthly comparison of the actual (as billed) cost of gas as shown on the books and records of Company, and the cost recovery for the same month calculated by multiplying the volumes sold during said month by the sum of the currently effective cost components (the regular PGA factor and the prior period "Actual Cost Adjustment" ACA factor as herein defined).

For each twelve month billing period ended with the August revenue month, the difference of the comparisons described above plus the uncollectible gas costs, including any balance or credit for the previous year, shall be accumulated to produce a cumulative balance of over-recovered or under-recovered costs. The uncollectible gas costs included in the ACA costs will be the net of the gas cost portion of the aggregate customer accounts written off for that twelve month period and any subsequent payments made to satisfy those write-offs. ACA factors shall be computed by dividing the cumulative balance of the over-recoveries or under-recoveries (including the uncollectible gas costs) by the estimated volumes of total sales during the subsequent twelve-month period. This adjustment shall be rounded to the nearest \$0.00001 per Ccf and applied to billings, beginning with the effective date of the Winter PGA. These ACA factors shall remain in effect until 1) it is determined by the Company the balance has reached a de minimis level and should be zeroed out in order to avoid a collection or refund above what is required or 2) superseded by subsequent ACA factors calculated according to this provision. Company shall file any revised ACA factors in the same manner as all other adjustments performed in the PGA clause.

Carrying costs shall be determined in the following manner:

For each month during the ACA period and for each month thereafter, at a simple rate equal to the prime bank lending rate (as published in the *Wall Street Journal* on the first business day of the following month), minus two (2) percentage points, shall be credited to customers for any over-recovery of gas costs or credited to the Company for any under-recovery of gas costs. Interest shall be computed based upon the average of the accumulated beginning and ending monthly over or under recoveries of all PGA related costs. The Company shall maintain detailed workpapers that provides the interest calculation on a monthly basis. The Staff and Public Counsel shall have the right to review and propose adjustments to the Company's monthly entries to the interest calculation.

IV. REFUNDS

Any refunds the Company receives in connection with natural gas services purchased, together with any interest included in such refunds, will be refunded to the Company's applicable customers unless otherwise ordered by the Commission. Such refunds shall be credited to the ACA account in the month received and shall receive interest as part of the overall ACA interest calculation.

DATE OF ISSUE: December 28, 2009DATE EFFECTIVE: January 28, 2010

month day year

month day year

ISSUED BY: Mark MartinVice President-Rates and Regulatory AffairsOwensboro, KY

name of officer

title

address