



May 23, 2008

VIA FEDERAL EXPRESS

Ms. Colleen M. Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
200 Madison, Suite 220
Jefferson City, MO 65101

Dear Ms. Dale:

Atmos Energy Corporation herewith submits for filing the 3rd Revised Sheet No. 44 for all areas of Missouri which replaces the 2nd Revised Sheet No. 44.

This filing reflects an increase in rates for all the areas of Missouri. As a result of this filing a typical residential customer in the West Area (Old Butler) will experience an increase of approximately 31%; in the West Area (Old Greeley) an increase of approximately 22%, in the Southeastern Area (Old SEMO) an increase of approximately 27%; in the Southeastern Area (Old Neelyville) an increase of approximately 30%, in the Kirksville Area an increase of approximately 31%, and in the Northeastern Area approximately an increase of 29% during this summer season.

NOTE THIS SUBSTITUTE SHEET 44 REPLACES THE COMPANY'S SHEET 44 SUBMITTED ON MAY 22, 2008.

Your review and approval of these sheets to become effective June 1, 2008 are respectfully requested. Please address any correspondence to my attention at Atmos Energy Corporation, 5430 LBJ Freeway, Suite 600, Dallas, TX 75240-2601. If you have any questions, please feel free to contact me at (972) 855-3115.

Sincerely,

A handwritten signature in cursive script that reads "Judy Dunlap".

Judy Dunlap
Rate Analyst, Rate Administration

Enclosures

pc: Office of Public Counsel
Patricia J. Childers
Mark A. Martin

Atmos Energy Corporation

FOR: ALL AREAS

Name of Issuing Corporation

Community, Town or City

PURCHASED GAS ADJUSTMENT CLAUSE (CONT'D)**ADJUSTMENT STATEMENT**

As provided in this Purchased Gas Adjustment Clause, the following adjustments per Ccf by customer classification will be made to the Company's rate schedules:

Customer Classification	<u>RPGA</u>	<u>ACA</u>	<u>Total PGA</u>
West Area:			
Firm Sales	\$ 1.07620	\$ (0.15820)	\$ 0.91800
Firm Sales - (a)	\$ 1.07620	\$ 0.15090	\$ 1.22710
Interruptible Sales	\$ 1.03340	\$ (0.15910)	\$ 0.87430
Interruptible Sales - (a)	NA		
Transportation	\$ -	\$ -	\$ -
Kirksville Area:			
Firm Sales	\$ 1.18840	\$ (0.15500)	\$ 1.03340
Interruptible Sales	\$ 1.10180	\$ (0.16250)	\$ 0.93930
Transportation	\$ -	\$ -	\$ -
Northeast Area:			
Firm Sales	\$ 1.12420	\$ (0.11180)	\$ 1.01240
Interruptible Sales	\$ 1.05770	\$ (0.08980)	\$ 0.96790
Transportation	\$ -	\$ -	\$ -
Southeast Area:			
Firm Sales	\$ 1.28970	\$ (0.11440)	\$ 1.17530
Firm Sales - (b)	\$ 1.28970	\$ (0.20220)	\$ 1.08750
Interruptible Sales	\$ 1.17230	\$ (0.15840)	\$ 1.01390
Interruptible Sales - (b)	NA		
Transportation	\$ -	\$ -	\$ -

(a) Old Greeley Division

(b) Old Neelyville Division

DATE OF ISSUE: May 14, 2008

Month Day Year

DATE EFFECTIVE: June 1, 2008

Month Day Year

ISSUED BY: Mark A. Martin - Vice President-Rates & Regulatory Affairs, KY/Mid-States Division

Name of Officer

Owensboro, KY

Address

Title