



March 16, 2011

Steven C. Reed, Secretary
Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

Dear Mr. Reed:

Atmos Energy Corporation herewith submits for filing the 14th Revised Sheet No. 44 for all areas of Missouri which replaces the 13th Revised Sheet No. 44.

As a result of this filing a typical residential customer in the West Area will experience an increase of approximately 9%; in the Northeastern Area an increase of approximately 8%; and in the Southeastern Area an increase of 8%.

Your review and approval of these sheets to become effective April 1, 2011 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) 855-3764.

Sincerely,

A handwritten signature in cursive script that reads "Liza Philip".

Liza Philip
Rate Analyst, Rate Administration

Enclosures

pc: Office of Public Counsel
Mark A. Martin