

April 7, 2006

Ms. Colleen Dale
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
Governor Office Building
200 Madison Street
P.O. Box 360
Jefferson City, MO 65102-0360

Dear Ms. Dale:

Transmitted herewith for electronic filing with the Missouri Public Service Commission ("Commission") are revised tariff sheets which set forth revised rate schedules and certain revised charges for all of Atmos Energy Corporation's ("Company" or "Atmos") service territories in the state of Missouri. There is attached hereto and incorporated herein by reference Exhibit No. 1, which contains (1) a listing and designation of the tariff sheets that are being revised by this filing; and (2) the revised tariff sheets.

The charges contained in the revised tariff sheets are designed to produce an increase of approximately \$3.4 million in new revenues for the Company. The proposed rate increase is necessary generally to offset or reflect increases in certain operating costs, as well as return requirements on approximately \$56 million in rate base.

The increase expressed as a percentage of total revenues, including gas revenues, is 5.88 percent. The effect of the proposed rates on the Company's residential customers would be to raise the bill of a typical customer who uses gas for heating by an average of \$4.68 per month. The impact by service area varies and can be found in Exhibit 2, Schedule 3.

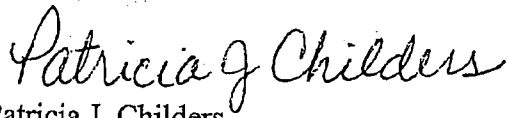
Additional information regarding the proposed general rate increase and other proposed changes are also contained in Schedule No. 3 of Exhibit 2, which contains the Minimum Filing Requirement specified by 4 CSR 240-3.03(3)(B) of the Commission's Rules.

By electronic filing, Atmos is also today submitting its direct testimony, in accordance with 4 CSR 240-2.065(1) of the Commission's Rules. This testimony is provided by the following Atmos witnesses: John A. Paris, Laurie M. Sherwood, Patricia J. Childers, Gary L. Smith, Rebecca M. Buchanan, Thomas H. Petersen, James A. Cagle, Daniel M. Meziere, Robert V. Kerley, Michael H. Ellis, Donald S. Roff, Donald A. Murry and Ronald B. Edelstein.

The revised tariff sheets filed herewith contain an issue date of April 7, 2006 with a proposed effective date of May 7, 2006. A copy of this entire filing will be provided to the Commission's General Counsel and to the Office of the Public Counsel.

A copy of all correspondence, notices, orders and other communications in connection with this matter should be furnished to James Fischer, the Company's legal counsel, at Fischer and Dority, P.C., 101 Madison, Suite 400, Jefferson City, MO 65101.

Sincerely,



Patricia J. Childers

Vice President - Rates and Regulatory Affairs, Mid-States Division

Enclosures

cc: Missouri Public Service Commission General Counsel
Office of the Public Counsel