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April 13, 2000

Dale Hardy Roberts
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
P.O. Box 360
Jefferson City, Missouri 65102

RE: *Atmos Energy Corporation*
Case No. GM-2000-312

FILED²
APR 13 2000
Missouri Public
Service Commission

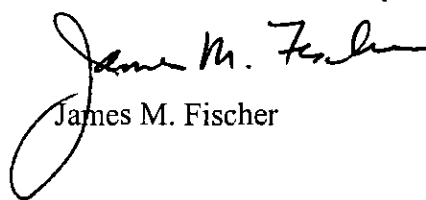
Dear Mr. Roberts:

Atmos Energy Corporation has reviewed a copy of the Staff Memorandum filed on April 11, 2000. This letter serves as notice that Atmos does not intend to file a response to the memorandum.

Attached to this original letter are fourteen (14) copies for distribution. A copy of this letter has also been hand-delivered or mailed this date to parties of record.

If you have any questions, please do not hesitate to call the undersigned. Thank you for your attention to this matter.

Sincerely,


James M. Fischer

/jr
Enclosures

cc: Office of the Public Counsel
Dana K. Joyce
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