Exhibit No.:

Issue: Cost of Capital/ROE

Witness: Don Murry

Type of Exhibit: Surrebuttal Testimony Sponsoring Party: Atmos Energy Corporation

Case No.: GR-2006-0387

Date Testimony Prepared: November 13, 2006

MISSOURI PUBLIC SERVICE COMMISSION CASE NO. GR-2006-0387 PREPARED SURREBUTTAL TESTIMONY OF DONALD A. MURRY, Ph.D

On Behalf of
ATMOS ENERGY CORPORATION

November 2006