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March 1, 2000

FILED

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

Missouri Public
Service Commission

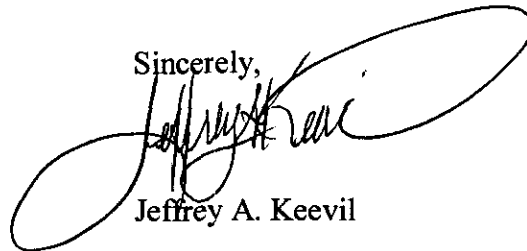
RE: Case No. GM-2000-312
In the matter of the Joint Application of Atmos Energy Corporation and Arkansas
Western Gas Company, d/b/a Associated Natural Gas Company

Dear Mr. Roberts:

Enclosed for filing in the above-referenced case are an original and fourteen (14)
copies of the REBUTTAL TESTIMONY of Michael D. Walter on behalf of the
International Brotherhood of Electrical Workers Local Union No. 1439.

Copies of this filing have on this date been mailed or hand-delivered to counsel of
record. Thank you for your attention to this matter.

Sincerely,



Jeffrey A. Keevil

JAK/er
Enclosures
cc: counsel of record

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