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March 1, 2000

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

Missouri Public
Service Commission

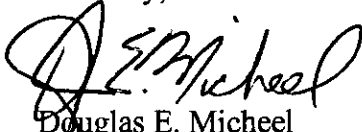
**RE: Atmos Energy Corporation/Associated Natural Gas Company,
Case No. GM-2000-312**

Dear Mr. Roberts:

Enclosed for filing in the above referenced case, please find the original and 14 copies of the **Rebuttal Testimony of Mark Burdette** and the original and 14 copies of the **Rebuttal Testimony of Ted Robertson**. Please "file stamp" the extra enclosed copies and return them to this office. I have on this date mailed, faxed, or hand-delivered the appropriate number of copies to all counsel of record.

Thank you for your attention to this matter.

Sincerely,


Douglas E. Micheel
Senior Public Counsel

DEM:kh

cc: Counsel of record

Enclosure