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December 9, 2014

Jeff Derouen  
Executive Director  
Public Service Commission  
211 Sower Blvd.  
Frankfort, KY 40601

Re: Atmos Energy Corporation  
Case No. 2013-00148

Dear Mr. Derouen:

Atmos Energy Corporation submits the surrebuttal testimony of Gary Smith and Josh Densman.

I certify that the electronic documents are true and correct copies of the original documents to be filed.

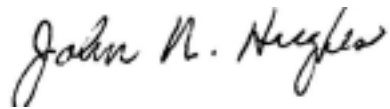
If you have any questions about this filing, please contact me.

Submitted By:

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And

A handwritten signature in black ink that reads "John N. Hughes". The signature is written in a cursive style with a large initial 'J' and 'H'.

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