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January 15, 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 an updated response to the Commission's First Data Requests, Item 1-54. I certify that the electronic documents are true and correct copies of the original documents.

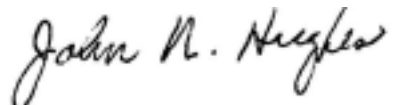
If you have any questions about this filing, please contact me.

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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Attorneys for Atmos Energy Corporation