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February 26, 2018

Gwen Pinson Executive Director Public Service Commission 211 Sower Blvd. Frankfort, KY 40601

Re: Atmos Energy Corporation: Case No. 2017-00349

Dear Ms. Pinson:

Atmos Energy Corporation, submits its supplemental responses to MFR 16(7)(o) Staff 1-46, Staff 1-58 and Staff 2-16.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter, which will be filed within two days of this submission and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

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

Very truly yours,

John N. Hughes

And

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Joan N. Hugles

Attorneys for Atmos Energy Corporation