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January 28, 2009

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electronically filed 1/28/09

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**VIA HAND DELIVERY**

**Re: Petition of Atmos Energy Corporation for Approval of Adjustment of Its Rates  
and Revised Tariff, Docket No. 08-00197**

Dear Ms. Dillon and Mr. Ross:

Please find enclosed a disk containing Excel files that support the pre-filed testimony of Dave Peters submitted on January 16, 2009. Subsequent to the filing of Mr. Peters' testimony, representatives of Atmos informed us that some of the values in Mr. Peters' Excel files were linked to data files that were not provided. The submission of the Excel files on the enclosed disk should resolve this issue; this submission does not amend or modify Mr. Peters' pre-filed testimony.

Please do not hesitate to contact me should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan L. McGehee".

Ryan L. McGehee  
Assistant Attorney General

Enclosure