

**MISSOURI PUBLIC SERVICE COMMISSION**

**January 30, 2006**

**Case No. GO-2006-0253**

General Counsel's Office  
P.O. Box 360  
200 Madison Street, Suite 800  
Jefferson City, MO 65102

Lewis R. Mills, Jr.  
P.O. Box 2230  
200 Madison Street, Suite 650  
Jefferson City, MO 65102

Atmos Energy Corporation  
James Fischer  
101 Madison Street, Suite 400  
Jefferson City, MO 65101

***Enclosed find a certified copy of a CONCURRING OPINION in the above-numbered case(s).***

*Sincerely,*



**Colleen M. Dale  
Secretary**