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Commonwealth of Kentucky
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January 03, 2011

Judy Dunlap
Atmos Energy Corporation
5430 LBJ Freeway, Suite 700
Dallas, TX 75240

RE: Case No. **2010-00526**

Atmos Energy Corporation
(Purchased Gas Adjustment)

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received December 29, 2010 and has been assigned Case No. 2010-00526. In all future correspondence or filings in connection with this case, please reference the above case number. Public comments and responses to public comments regarding this case may be viewed on the Commission's web site at <http://www.psc.ky.gov>.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Derouen".

Jeff Derouen
Executive Director

JD/ke