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April 01, 2011

Mark A Martin
Atmos Energy Corporation
381 Riverside Drive, Suite 440
Franklin, TENNESSEE 37064

RE: Case No. **2011-00120**

Atmos Energy Corporation
(Tariffs)
Pipe Replacement Program

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received March 31, 2011 and has been assigned Case No. 2011-00120. 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,

Jeff Derouen
Executive Director

JD/ke