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Mark David Goss
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October 12, 2006

Hon. Mark R. Hutchinson
1700 Frederica Street, Suite 201
Owensboro, KY 42301

RE: Atmos Energy Corporation
Case No. 2006-00428
Petition for Confidential Protection

Dear Mr. Hutchinson:

The Commission has received the petition of Atmos filed September 29, 2006, to protect as confidential the quarterly Correction Factor and Exhibit D and page 20 of Exhibit C filed with its Gas Cost Adjustment. A review of the information has determined that it is entitled to the protection requested on the grounds relied upon in the petition and it shall be withheld from public inspection.

If the information becomes publicly available or no longer warrants confidential treatment, you are required by 807 KAR 5:001, Section 7(9)(a), to inform the Commission so that the information may be placed in the public record.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell", written over a large, stylized, scribbled signature.

Beth O'Donnell
Executive Director

cc: All parties of record