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March 16, 2007

Beth O'Donnell
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2006-00464

Dear Beth:

Atmos Energy Corporation submits for filing its responses to the Commission's second data request and the Attorney General's data request, consisting of an original and seven copies of bound volumes. The Responses to the Attorney General consist of six volumes, 1-50; 51-100; 101-160; 161-199; 200-208; 209-241. There are also five separate volumes and a CD in response to Item 87. The Commission's Responses consist of four volumes – 1-58; 59-80; separate volumes for Response 12 and 12 continued and Response 37 and 37 continued. Due to a failure of the overnight delivery service, all of the copies of various volumes submitted to the Commission have not been provided. At least six of the eight copies have been provided for each volume. The remaining volumes will be filed when delivered by the overnight service. The Attorney General has been provided two copies of all responses.

A Petition for Confidentiality has been filed for Attorney General Responses 200, 201, 202, 209, 237 and PSC Response 75.

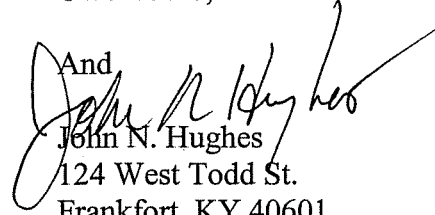
Copies of the responses and the Petition for Confidentiality have been served on the Attorney General.

Submitted By:

Douglas Walther
Atmos Energy Corporation
Box 650205
Dallas, TX 75235-0205

Mark R. Hutchinson
Wilson, Hutchinson and Poteat
611 Frederica St.
Owensboro, KY 42301

And,

A handwritten signature in black ink, appearing to read "John N. Hughes", is written over the printed name and address of John N. Hughes.

John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Attorneys for Atmos Energy Corporation

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PUBLIC SERVICE
COMMISSION

**COMMONWEALTH OF KENTUCKY
BEFORE THE
KENTUCKY PUBLIC SERVICE COMMISSION**

In the Matter of:

**APPLICATION OF ATMOS ENERGY)
CORPORATION FOR AN ADJUSTMENT) CASE NO. 2006-00464
OF GAS RATES)**

**PETITION FOR CONFIDENTIALITY OF INFORMATION
BEING FILED WITH THE KENTUCKY PUBLIC SERVICE COMMISSION
IN RESPONSE TO DR ITEMS #200, #201, #202, #209 & #237 OF THE ATTORNEY
GENERAL'S INITIAL REQUEST FOR INFORMATION
AND DR ITEM 75 OF THE KPSC 2ND DATA REQUEST**

The Applicant, Atmos Energy Corporation ("Atmos" or "Applicant"), respectfully petitions the Kentucky Public Service Commission ("Commission") pursuant to 807 KAR 5:001 Section 7 and all other applicable law, for confidential treatment of the information which is described below. In support of this Petition, Atmos states as follows:

1. Data Request Item #200 of the Attorney General's Initial Request For Information to Atmos requests the Applicant to provide "...the calculation of the Gas Cost Adjustment Riders for the most recent four quarters." Data Request Item #201

requests the Applicant to provide the "...calculation of the Performance Based Rate Mechanism for each year since the inception of the mechanism".

Atmos has no objection to providing the requested calculations. However, these calculations contain information from which confidential and proprietary information can be ascertained, including the actual price being paid by Atmos for its natural gas purchases. In each of the prior filings of its gas cost adjustments (GCA's) Atmos has requested that this same information be treated as confidential. The Commission has granted confidentiality protection for this information in each of Atmos' prior GCA filings in Case No. 1999-070. Confidential protection should again be granted to this information.

Data Request Item #201 requests calculations which will reveal detailed information concerning Atmos' confidential gas supply contract, including commodity costs, demand and transportation charges, reservation fees, etc. on specifically identified pipelines. Again, this information has been previously filed by Atmos with the Commission under petitions for confidentiality and the Commission has, in each case, granted confidential protection in numerous prior filings in Case No. 97-513. Confidential protection should again be granted to this information.

2. The Attorney General's Data Request #202 requests Applicant to provide a copy of the Company's original application for the Performance Based Rate Mechanism (Case No. 2005-0321) and all exhibits. Exhibit A to the Application in Case No. 2005-0321 contained confidential and proprietary information and was filed under a

Petition for Confidentiality. The Commission, in Case No. 2005-0321, granted confidential protection to Exhibit A and Exhibit A is filed herein in redacted form with this Petition for Confidentiality. Confidential protection should again be granted to this information.

3. The Attorney General's Data Request #209 requests copies of all correspondence between Atmos and three major bond rating agencies and Data Request #237 requests copies of all presentations by investment banking and/or consultants hired by the Company in association with financings. The information sought in both of these Data Requests contain sensitive information that is provided under strict confidentiality. The information contains such confidential and proprietary information as: unique operational and financial strategies; potential acquisitions; analysis of competitors' business practices; customer sensitive information; preliminary recommendations containing private opinions, etc.

Disclosure of the information sought to be protected would allow Atmos' competitors to gain confidential information about Atmos' business practices and strategies that would not otherwise be available to them. Atmos has no corresponding right to obtain similar information from its competitors. This information would accordingly enable competitors to have an unfair commercial advantage.

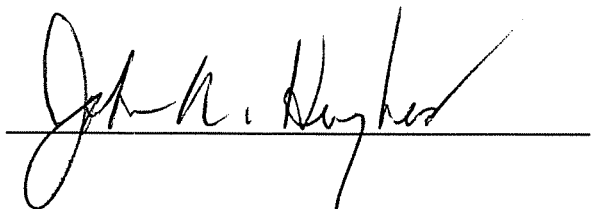
The information sought to be protected is not publicly available and is not disseminated within Atmos except to those employees with a legitimate business need to know and act upon the information.

4. KPSC 2nd Data Request Item 75 asks why requested employee compensation information was not provided for the “executive employee group”. Atmos’ response explains that it was included in the exempt category in the original response. In its response to the Commission follow up question in DR 75, the compensation information for the “exclusive employee group” is segregated out and provided. However, since there is only one employee that falls within the “executive employee group” the information being provided becomes employee specific and is entitled to confidential protection.

Pursuant to 807 KAR 5:001, Section 7(3), temporary confidentiality should be maintained until the Commission enters an order as to the Petition. Once the order regarding confidentiality has been issued, Atmos would have twenty (20) days to seek alternative remedies pursuant to 807 KAR 5:001, Section 7 (4).

WHEREFORE, Atmos petitions the Commission to treat as confidential all of the material and information which is included in the attached one volume marked “Confidential”.

Respectfully submitted this 16th day of March, 2007.



A handwritten signature in black ink, appearing to read "John N. Hughes", is written over a horizontal line.

Mark R. Hutchinson
611 Frederica Street
Owensboro, Kentucky 42301

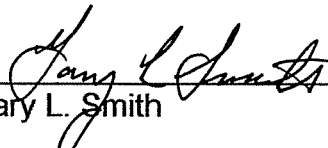
Douglas Walther
Atmos Energy Corporation
P.O. Box 650250
Dallas, Texas 75265

John N. Hughes
124 W. Todd Street
Frankfort, Kentucky 40601

Attorneys for Atmos Energy Corporation

VERIFICATION

I, Gary L. Smith, being duly sworn under oath state that I am Vice President – Marketing and Regulatory Affairs for Atmos Energy Corporation’s Kentucky/Mid-States operations, and the statements contained in the foregoing Petition are true as I verily believe.



Gary L. Smith

STATE OF KENTUCKY
COUNTY OF DAVIESS

The foregoing Petition was acknowledged before me Gary L. Smith, as Vice President – Marketing and Regulatory Affairs for Atmos Energy Corporation’s Kentucky/Mid-States operations, on this the 14th day of March, 2007.



Notary Public
My Commission Expires: 7/30/08