Steven L. Beshear Governor

Robert D. Vance, Secretary Environmental and Public Protection Cabinet

Larry R. Bond Commissioner Department of Public Protection



Commonwealth of Kentucky **Public Service Commission**211 Sower Blvd.

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May 15, 2008

John W. Clay

Caroline Pitt Clark Commissioner

Atmos Energy Corporation Attention: Mark A. Martin 2401 New Hartford Road Owensboro, Kentucky 42303-1312

Re:

Atmos Energy Corporation - Petition for Confidentiality

PSC Case No. 2007-00551 (2006-00177)

Dear Mr. Martin:

The Public Service Commission has received Atmos Energy Corporation's Petition for confidential treatment requesting to protect as confidential certain information contained in its Final Hedging Report for the 2007-2008 heating season. This information is described as consisting of pricing information regarding hedging strategies, including prices Atmos would likely pay for hedging contracts.

Based upon a review of the information, I have determined that it is entitled to the protection requested on the grounds relied upon in the Petition and should be withheld from public inspection.

If the information becomes publicly available or no longer warrants confidential treatment, Atmos Energy Corporation is 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.

Stephanie Stumber Executive Director

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cc: Parties of Record

