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OVERNIGHT DELIVERY

May 9, 2011

Jeff R. Derouen
Executive Director
Kentucky Public Service Commission
211 Sower Blvd.
PO Box 615
Frankfort, Kentucky 40602

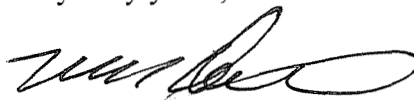
RE: Atmos Energy Corporation
Case No. 2011-00088

Dear Mr. Derouen:

I enclose herewith an original, plus eleven (11) copies, of the Response of Atmos Energy to the Commission Staff Data Request. Please return a filed stamped copy to me.

Please advise if anything additional is needed. Thanks.

Very truly yours,



Mark R. Hutchinson

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COMMISSION

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MAY 10 2011

PUBLIC SERVICE
COMMISSION

**Atmos Energy Corporation
Kentucky**

Case No. 2011-00088

**RESPONSE TO
Commission Staff Data
Request**

Atmos Energy Corporation
Kentucky
Case No. 2011-00088
Commission Staff Data Request
DR Item 1
Witness: Mark A. Martin
Vice President of Rates and Regulatory Affairs

Data Request:

Provide the name of each Atmos affiliate and explain the type of service each affiliate provides.

Response:

ENTITY	BUSINESS PURPOSE	KENTUCKY PRESENCE
Atmos Energy Holdings, Inc.	Holding 100% ownership interest in all Atmos Energy non-regulated subsidiaries	Yes
Atmos Energy Marketing, LLC (formerly Woodward Marketing, LLC)	natural gas marketing and procurement services to industrial, commercial and municipal customers	Yes
Atmos Energy Services, LLC	Energy related gas supply services for Atmos Energy Corporation	No
Atmos Exploration and Production, Inc.	Entity holds oil and gas production property interests	No
Atmos Gathering Company, LLC	Entity holds interests in natural gas gathering facilities	Yes
Atmos Pipeline and Storage, LLC	Gas storage acquisition and management services	Yes
Atmos Power Systems, Inc.	Leasing of natural gas powered electric generation facilities	No
Blueflame Insurance Services, LTD	Provides insurance to Atmos Energy Corporation	No
Egasco, LLC	Holds misc. non-business related assets	No
Fort Necessity Gas Storage, LLC	Holds interest rights in gas storage cavern development project	No

Mississippi Energies, Inc.	Holds 28% interest in joint venture for research and development of natural gas HVAC systems and refrigeration products	No
Phoenix Gas Gathering Company	Inactive entity – formerly held partial interest in Kansas gas gathering system	No
Trans Louisiana Gas Pipeline, Inc.	Natural gas pipeline	No
Trans Louisiana Gas Storage, Inc.	Natural gas storage services	No
UCG Storage, Inc.	Natural gas storage services	No
Unitary GH & C Products, LLC	Scheduled to dissolve as of June 1, 2011	No
WKG Storage, Inc.	Natural gas storage services	Yes

Atmos Energy Corporation
Kentucky
Case No. 2011-00088
Commission Staff Data Request
DR Item 2
Witness: Mark A. Martin
Vice President of Rates and Regulatory Affairs

Data Request:

For each affiliate identified in Item 1 whose name includes the word Atmos, please state whether that affiliate uses the name Atmos in any written, audio or televised formation and describe how it is used.

Response:

Atmos Energy Holdings, Inc. (AEH) – AEH is the holding company for Atmos Energy Corporation’s non-regulated subsidiaries. AEH uses the word “Atmos” as part of its logo. AEH does not maintain a presence separate from its subsidiaries. AEH does not offer any services to the public, except through its subsidiaries.

Atmos Energy Marketing, LLC (AEM) – AEM provides services to industrial, commercial and municipal customers. AEM uses the word “Atmos” as part of its logo. The logo is used in the ordinary course of business on letterhead, business cards, and other printed materials. AEM does not engage in radio or televised advertisement.

There are two AEM offices in the Commonwealth of Kentucky – one in Owensboro and one in Louisville.

www.atmosenergymarketing.com

Atmos Pipeline & Storage (APS) – APS provides gas pipeline and storage services through Atmos Gathering Company and WKG Storage. APS uses the word “Atmos” as part of its logo. The logo is used in the ordinary course of business on letterhead.

Atmos Gathering Company, LLC (AGC) – AGC provides services to small and medium sized gas producers. AGC includes the word “Atmos” as part of its logo.

The logo is used in the ordinary course of business on letterhead, uniforms, and vehicles.

Vehicles – AGC has 5 trucks and 1 dump truck bearing the AGC logo on one or both doors.

Uniforms – AGC employees wear uniforms bearing either the Atmos Energy or AGC logo.

www.atmosenergygathering.com

Atmos Energy Corporation
Kentucky
Case No. 2011-00088
Commission Staff Data Request
DR Item 3
Witness: Mark A. Martin
Vice President of Rates and Regulatory Affairs

Data Request:

State whether any Atmos affiliate identified in Item 2 specifically identifies itself as an Atmos affiliate.

Response:

Subsidiaries do not specifically identify themselves as affiliates as a part of their logos. Entities do, however, identify themselves as subsidiaries of Atmos Energy Corporation on their respective websites.

Atmos Energy Corporation
 Kentucky
 Case No. 2011-00088
 Commission Staff Data Request
 DR Item 4
 Witness: Mark A. Martin
 Vice President of Rates and Regulatory Affairs

Data Request:

Explain whether any Atmos affiliate identified in Item 2 uses any type of letterhead, invoices, business cards, uniforms or vehicles using the name Atmos.

Response:

Please see Item 2 above for more information.

Office	Subsidiary	Logo Used			
		Business Card	Letterhead	Uniforms	Trucks
Owensboro – Ops	AEH	AEH	AEH		
Owensboro – Ops	APS		APS		
Owensboro – Ops	AGC		AGC	Atmos Energy or AGC	AGC
Owensboro – Ops	WKG		APS		
Owensboro – Ops	UCG		APS		