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May 31, 2006

Hon. Mark R. Hutchinson
Wilson, Hutchinson & Poteat
611 Frederica Street
Owensboro, KY 42301

RE: Atmos Energy Corporation
Case No. 2005-00057
Petition for Confidential Protection

Dear Mr. Hutchinson:

The Commission has received the petition of Atmos filed June 1, 2006, to protect as confidential certain supplemental information provided by Atmos to Data Request 6 of the Attorney General's First Data Request in response to the Commission's May 22, 2006 Order. This information consists of the monthly managerial reports for the period between December 31, 2005 and March 31, 2006. 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,

Beth O'Donnell
Executive Director

cc: All parties of record