



Ernie Fletcher
Governor

Mark David Goss
Chairman

LaJuana S. Wilcher, Secretary
Environmental and Public
Protection Cabinet

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Teresa J. Hill
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Christopher L. Lilly
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Gregory Coker
Commissioner

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

May 1, 2006

RE: Case No. 2006-00177
Atmos Energy Corporation
(Tariffs)

Final Hedging Report for 2006-2007 Heating Season

This letter is to acknowledge receipt of initial filing in the above case. The filing was date-stamped received May 1, 2006 and has been assigned Case No. 2006-00177. In all future correspondence or filings in connection with this case, please reference the above case number.

If you need further assistance, please contact my staff at (502) 564-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell
Executive Director

BOD/sh



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Honorable Douglas Walther
Associate General Counsel
Atmos Energy Corporation
2401 New Hartford Road
Owensboro, KY 42303-1312

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