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Mark David Goss
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May 9, 2007

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

RE: Atmos Energy Corporation
Case No. 2006-00177
Petition for Confidential Protection

Dear Mr. Hutchinson:

The Commission has received the petition of Atmos filed April 30, 2007, to protect as confidential Atmos Energy's Final Hedging Report for the 2006-2007 heating season. 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,

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

Beth O'Donnell
Executive Director

cc: All parties of record