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Commonwealth of Kentucky
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January 5, 2007

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

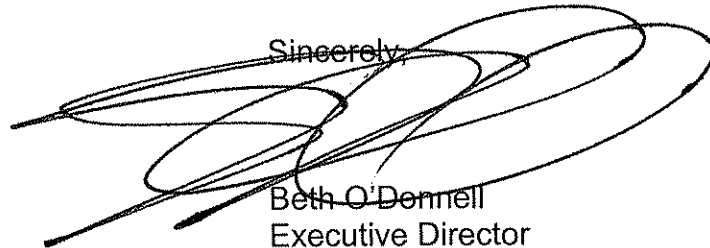
RE: Atmos Energy Corporation
Case No. 2006-00568
Petition for Confidential Protection

Dear Mr. Hutchinson:

The Commission has received the petition of Atmos filed December 28, 2006, to protect as confidential Exhibit D, page 19 of Exhibit C, and Exhibit E filed with its Gas Cost Adjustment. 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