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PUBLIC SERVICE
COMMISSION

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF:

APPLICATION OF ATMOS ENERGY)	
CORPORATION FOR MODIFICATION)	Case No. 2007-00551
OF ITS APPROVED HEDGING)	
PROGRAM)	

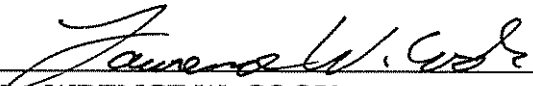
ATTORNEY GENERAL'S COMMENTS

Comes now the intervenor, the Attorney General of the Commonwealth of Kentucky, by and through his Office of Rate Intervention, and submits his comments in the above-referenced matter.

The Attorney General does not oppose Atmos' petition for year-round hedging. In the course of discovery in this matter, however, questions arose regarding accuracy of financial data pertaining to fuel costs. That information may, or may not have an impact on the company's GCA filings. Given the Attorney General's current limited resources, further exploration of any issues that might arise from these potential anomalies cannot be explored at this time.

Respectfully submitted,

JACK CONWAY
ATTORNEY GENERAL



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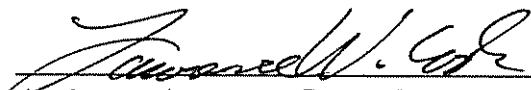
Certificate of Service and Filing

Counsel certifies that an original and ten photocopies of the foregoing were served and filed by hand delivery to Beth O'Donnell, Executive Director, Public Service Commission, 211 Sower Boulevard, Frankfort, Kentucky 40601; counsel further states that true and accurate copies of the foregoing were mailed via First Class U.S. Mail, postage pre-paid, to:

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

Mark A. Martin
Atmos Energy Corporation
2401 New Hartford Rd.
Owensboro, KY 42303-1312

this 14th day of March, 2008



Assistant Attorney General