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Commissioner

January 13, 2010

Wilson, Hutchinson & Poteat  
Attention: Mark R. Hutchinson  
611 Frederica Street  
Owensboro, Kentucky 42301

Re: Atmos Energy Corporation  
Petition for Confidential Treatment received 11/13/09  
PSC Reference – Case No. 2009-00354

Dear Mr. Hutchinson:

The Public Service Commission has received the Petition for Confidential Treatment you filed on November 13, 2009 on behalf of Atmos Energy Corporation (“Atmos”) to protect certain information filed with the Commission as confidential pursuant to Section 7 of 807 KAR 5:001 and KRS 61.870. The information you seek to have treated as confidential is identified as information contained in Atmos’ Response to Data Request No. 1-47(9) of the Commission’s 9-18-09 Order. The information is more specifically described as Atmos’ state and federal income tax returns and schedules for the most recent tax year.

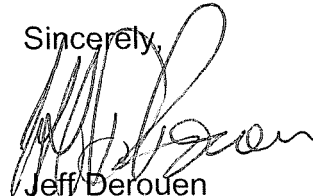
Your justification for having the Commission handle this material as confidential is that the public disclosure of the information would compromise Atmos’ competitive position in the industry and result in an unfair commercial advantage to its competitors.

Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 7, the Commission has determined that the information you seek to keep confidential is of a confidential or proprietary nature, which if publicly disclosed would permit an unfair commercial advantage to Atmos’ competitors. Therefore, the information requested to be treated as confidential **meets the criteria for confidential protection** and will be maintained as a nonpublic part of the Commission’s file in this case. The procedure for usage of confidential materials during formal proceedings may be found at Section 7(8) of 807 KAR 5:001.

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If the information becomes publicly available or no longer warrants confidential treatment, Atmos Energy Corporation is required by Section 8(9)(a) of 807 KAR 5:001 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 "Jeff Derouen". The signature is fluid and cursive, with a large loop at the end.

Jeff Derouen  
Executive Director

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cc: Parties of Record

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