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**Public Service Commission**  
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David L. Armstrong  
Chairman

James W. Gardner  
Vice Chairman

April 26, 2012

Mark R. Hutchinson  
611 Frederica Street  
Owensboro, Kentucky 42301

Re: Atmos Energy Corporation  
Petition for Confidential Treatment received 3/29/12  
PSC Reference – Case No. 2012-00121

Dear Mr. Hutchinson:

The Public Service Commission has received the Petition for Confidential Treatment you filed on March 29, 2012 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 61.878. The information you seek to have treated as confidential is identified as being contained in Atmos’ “GCA” for the period May 1, 2012 through July 31, 2012. The information is described as Exhibit D, pages 5 and 6 which contain actual prices paid to natural gas suppliers, Atmos’ CF, and the “WACOG” schedule in support of Exhibit C, page 2, containing price projections for purchase contracts.

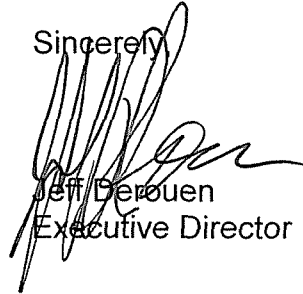
Your justification for having the Commission handle this material as confidential is that the public disclosure of the information could result in an unfair commercial advantage to competitors.

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 requested to be held confidential is of a 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", is written over the typed name and title.

Jeff Derouen  
Executive Director

kg/

cc: Parties of Record