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May 14, 2014

Mark R. Hutchinson, Esquire
Wilson, Hutchinson, Poteat & Littlepage
611 Frederica Street
Owensboro, KY 42301

Re: Atmos Energy Corporation
Petition for Confidential Protection received December 26, 2013
PSC Reference Case No. 2013-00484

Dear Mr. Hutchinson:

The Public Service Commission has received the Petition for Confidential Treatment you filed on December 26, 2013, on behalf of Atmos Energy Corporation ("Atmos") to protect certain information filed with the Commission as confidential pursuant to 807 KAR 5:001, Section 13.¹ As your request is being addressed outside of a case, 807 KAR 5:001(13)(3) provides that the Commission's "executive director, as official custodian of the commission's records, shall determine if the material falls within the exclusions from disclosure requirements established in KRS 61.878 and the time period for which the material should be considered as confidential and shall advise the requestor of the determination by letter." This letter constitutes my determination of your request.

The information you seek to have treated as confidential was included in Atmos' Gas Cost Adjustment ("GCA") February 1, 2014 – April 30, 2014 filing, which contains a change in Atmos' Correction Factor ("CF"), as well as information pertaining to Atmos' projected gas prices. Specifically requested to be held confidential is Exhibit D, page 5 of 6, which includes detailed commodity costs, demand and transportation charges, reservation fees, etc. on specifically identified pipelines, from which the actual price being paid by Atmos for natural gas to its supplier can be determined. In addition, Atmos seeks confidential protection of the Weighted Average Cost of Gas ("WACOG") schedule, filed in support of Exhibit C, page 2 of 2, which pertains to prices projected to be paid by Atmos for purchase contracts.

¹ Although the Petition for Confidential Treatment was filed pursuant to 807 KAR 5:001, Section 7, this regulation was amended as of Jan. 4, 2013 and the confidential material section is now contained in Section 13.

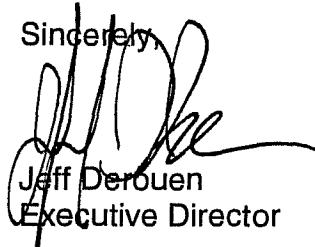
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Atmos states that the information for which confidential protection is sought would not, as a matter of company policy, be disclosed to any person or entity, except as required by law or pursuant to a court order or subpoena and would not be disclosed to any personnel of Atmos except those who need to know in order to discharge their responsibility. Atmos further states that the Commission has previously determined that this type of information is entitled to confidential protection and that disclosure of this information would allow Atmos' competitors to gain information about its negotiated gas supply contract, which would give competitors an unfair commercial advantage. Finally, Atmos states that this information constitutes a trade secret which should be given confidential protection pursuant to the two prong test in KRS 365.880 [sic].²

Based on a review of the information and pursuant to KRS 61.878 and 807 KAR 5:001, Section 13, the Commission has determined that disclosure of the information requested to be held confidential would permit an unfair commercial advantage to Atmos' competitors and constitutes a trade secret, and, therefore, meets the criteria for confidential protection and will be maintained as a non-public part of the Commission's Post Case Referenced Correspondence file for an indefinite period.

The procedure for usage of confidential materials during formal proceedings may be found at 807 KAR 5:001, Section 13(9). If the information becomes publicly available or no longer warrants confidential treatment, Atmos is required by 807 KAR 5:001, Section 13(10), to inform the Commission so that the information may be placed in the public record.

Sincerely,



Jeff Derouen
Executive Director

VG/kar

² Atmos' application for confidential protection cites to the two prong definition of trade secret under KRS 265.880. The correct citation is KRS 365.880(4).