



Steven L. Beshear
Governor

Leonard K. Peters
Secretary
Energy and Environment Cabinet

Commonwealth of Kentucky
Public Service Commission
211 Sower Blvd.
P.O. Box 615
Frankfort, Kentucky 40602-0615
Telephone: (502) 564-3940
Fax: (502) 564-3460
psc.ky.gov

David L. Armstrong
Chairman

James W. Gardner
Vice Chairman

Linda K. Breathitt
Commissioner

April 17, 2013

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

Re: Atmos Energy Corporation
Petition for Confidential Treatment received 9/28/12
PSC Reference: Case No. 2012-00440

Dear Mr. Hutchinson:

The Public Service Commission has received the Petition for Confidential Treatment you filed on September 28, 2012, and cover letter with confidential materials filed on October 19, 2012 on behalf of Atmos Energy Corporation ("Atmos") to protect certain information filed with the Commission as confidential pursuant to Section 13 of 807 KAR 5:001 and KRS 61.878. The information you seek to have treated as confidential is identified as being contained in its application for continuance of its Hedging Program. The information is described as containing hedging strategies, including prices paid for options and swaps.

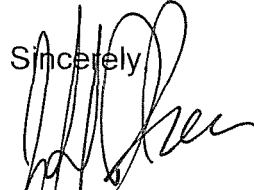
Your justification for having the Commission handle this material as confidential is that the public disclosure of the information could result in an unfair commercial advantage to competitors and would reveal trade secrets.

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 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 removed from the public record and 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 13(9) 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 13(10)(b) of 807 KAR 5:001 to inform the Commission so that the information may be placed in the public record.

Sincerely,



Jeff Derouen
Executive Director

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cc: Parties of Record