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November 21, 2017

Gwen Pinson
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation:
Case No. 2017-00349

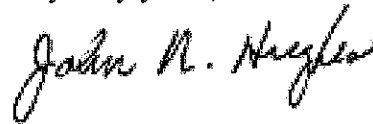
Dear Ms. Pinson:

Atmos Energy Corporation submits confidential updates to PSC DR 1-65 and 1-71 and an accompanying petition for confidentiality.

I certify that the electronic filing is a complete and accurate copy of the original documents to be filed in this matter, which will be filed within two days of this submission and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means.

If you have any questions about this matter, please contact me.

Very truly yours,



John N. Hughes

And

Mark R. Hutchinson
Wilson, Hutchinson and Littlepage
611 Frederica St.
Owensboro, KY 42301
270 926 5011
randy@whplawfirm.com

Attorneys for Atmos Energy
Corporation

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

IN THE MATTER OF:

Application of Atmos Energy Corporation)
for an Adjustment of Rates) Case No. 2017-00349
and Tariff Modifications)

PETITION FOR CONFIDENTIALITY
FOR AMENDED RESPONSE TO 1-65 AND FOR SUPPLEMENTAL RESPONSE 1-71
OF THE COMMISSION'S FIRST INFORMATION REQUEST

Atmos Energy Corporation (Atmos Energy), by counsel, petitions for an order granting confidential protection of the amended response to the initial data request dated September 8, 2017, pursuant to 807 KAR 5:001, Section 13 and KRS 61.87. The original response to 1-65 was included in the petition for confidentiality filed on October 12, 2017.

Information in PSC 1-65 relates to employee salary and benefits. The information requested includes detailed classification and evaluation system benchmarks and parameters to be utilized by Atmos Energy in connection with its wage and salary plan. This information contains proprietary work product that requires confidentiality in order to retain its commercial value. Additionally, public disclosure of this information would provide competitors with access to exclusive information regarding employee compensation and internal employment/compensation strategies. Such public disclosure could unfairly harm Atmos Energy's competitive position in the marketplace for utility management

and skilled workers. Similar information was granted confidential protection in Farmer's RECC Case No. 2016-00365, Order of June 20, 2017 and Columbia Gas of Kentucky Case No. 2013-00169 in orders dated September 27, 2013 and October 29, 2013. This information was also treated as confidential by the Commission in Atmos Energy's prior case, 2015 -00343.

The three attachments to supplemental response 1-71 contain customer names, volumetric data and related adjustments.

The information sought by the Commission is not information customarily disclosed to the public and is generally recognized as confidential and proprietary. Atmos Energy is a utility operating in several states. The disclosure of detailed corporate salary and benefit information for its employees will provide its competitors with information that those competitors do not disclose to Atmos Energy. The information in PSC 1-65 is also of such a personal nature to be exempt from disclosure. As the Commission held in Case No. 90-013, In the Matter of: Adjustment of Rates of Western Kentucky Gas Company, dated June 5, 1990:

KRS 61.872(1) requires all public records to be open for inspection unless specifically exempted by law. The exemptions from this requirement are contained in KRS 61.878. Subsection (1) of that section exempts from disclosure "information of a personal nature where the public disclosure thereof would constitute a clearly unwarranted invasion of personal privacy." This provision is intended to exempt from public disclosure any information contained in public records that relates the details of an individual's private life. The information is exempt from disclosure when the individual's privacy interest in the

information outweighs the public's interest in the information. Salaries and wages are matters of private interest which individuals have a right to protect, unless the public has an overriding interest in the information. No such overriding interest is presented here and the salaries and wages of the identified individual employees need not be disclosed.

The Kentucky Open Records Act exempts from disclosure certain confidential or proprietary information. KRS 61.878(1)(c). To qualify for this exemption and, therefore, maintain the confidentiality of the information, a party must establish that disclosure of the information would permit an unfair commercial advantage to competitors of the party seeking confidentiality.

The information sought in the data requests is commercial information that if disclosed could cause substantial competitive harm to Atmos Energy. These portions of Atmos Energy's Response contain proprietary information that would aid competitors of Atmos Energy and such proprietary information is subject to protection from disclosure pursuant to Kentucky law. This information is not publicly available. It would be difficult or impossible for someone to discover this information from other sources. If this information were available to competitors in this form, they could use it to the competitive detriment of Atmos Energy. This information is not generally disclosed to non-management employees of Atmos Energy and is protected internally by the Company as proprietary information. The disclosure of this proprietary information would result in significant or irreparable competitive harm to Atmos Energy by providing its competitors with non-reciprocal competitive advantage. No public purpose is served by the disclosure of such information.

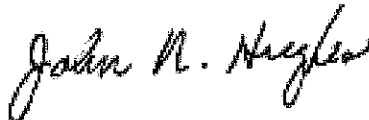
Atmos Energy requests that the information be held confidentially indefinitely. The statutes cited above do not allow for disclosure at any time. Given the competitive nature of the natural gas business and the efforts of non-regulated competitors to encroach upon traditional markets, it is imperative that regulated information remain protected and that the integrity of the tax filings remain secure.

For these reasons, Atmos Energy requests that the items identified in this petition be treated as confidential in their entirety. Should the Commission determine that some or all the material is not to be given confidential protection, Atmos Energy requests a hearing prior to any public release of the information to preserve its rights to notice of the grounds for the denial and to preserve its right of appeal of the decision.

Submitted by:

Mark R. Hutchinson
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611 Frederica St.
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270 926 5011
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Frankfort, KY 40601
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Attorneys for Atmos Energy Corporation

Certification:

I certify that is a true and accurate copy of the documents to be filed in paper medium; that the electronic filing was transmitted to the Commission on November 21, 2017; that

an original and one copy of the filing will be delivered to the Commission within two days;
and that no party has been excused from participation by electronic means.

John R. Hedges

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF)
ATMOS ENERGY CORPORATION)

Case No. 2017-00349

AFFIDAVIT

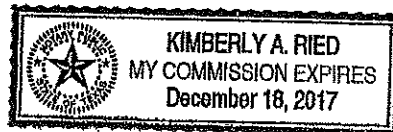
The Affiant, Kimberly D. Pettineo, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of her knowledge and belief.

Kimberly D. Pettineo
Kimberly D. Pettineo

STATE OF Ky
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Kimberly D. Pettineo on this the 10th day of October, 2017.

Kimberly A. Ried
Notary Public
My Commission Expires: 18 DEC 17



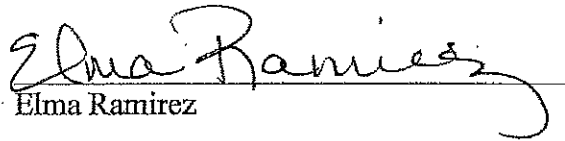
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

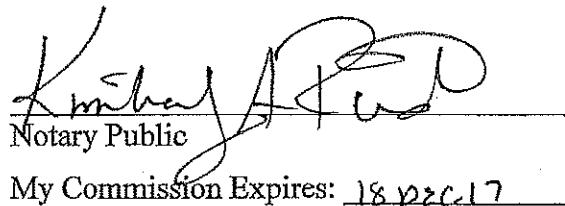
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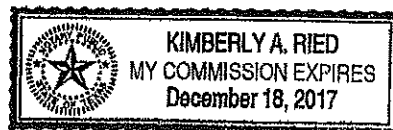
The Affiant, Elma Ramirez, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of her knowledge and belief.


Elma Ramirez

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Elma Ramirez on this the 10th day of October, 2017.


Notary Public
My Commission Expires: 18 Dec 2017



COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

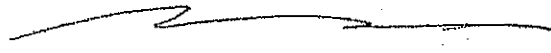
The Affiant, Mark A. Martin, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.



Mark A. Martin

STATE OF Kentucky
COUNTY OF Daviess

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 5 day of
October, 2017.



Notary Public

My Commission Expires: 3-12-15
ID: 529633


COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2017-00349
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, Laura K. Gilham, being duly sworn, deposes and states that the attached responses to Commission Staff's first request for information are true and correct to the best of his knowledge and belief.

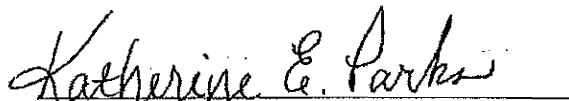


Laura K. Gilham

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Laura K. Gilham on this the 9 day of October, 2017.





Notary Public
My Commission Expires: 7/18/2018

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-65 Amended
Page 1 of 1

AMENDED RESPONSE (11/21/2017)

REQUEST:

Provide the information requested in Schedule 65 for yearly salary and benefit information for each corporate officer and as a group in total by category of Directors, Managers, Supervisors, Exempt, Non-Exempt, Union, and Non-Union Hourly for the years 2013 through 2016 and the base period (in gross dollars-not hourly or monthly rates). Commission Staff will provide Schedule 65 in Excel format by electronic mail to Counsel for all parties.

- a. Regular salary or pay.
- b. Overtime pay.
- c. Excess vacation payout.
- d. Standby/Dispatch pay.
- e. Bonus and incentive pay.
- f. Any other forms of incentives (may include stock options or forms of deferred compensation).
- g. Other amounts paid and reported on the employees' W-2 (specify).
- h. Healthcare benefit cost for employees.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.
- i. Dental benefits cost for employees.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-65 Amended
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- j. Vision benefits cost for employees.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.
- k. Life insurance cost for employees.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.
- l. Accidental death and disability benefits.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.
- m. Defined Contribution - 401 (k) or similar plan cost for employees. Provide the amount paid by employer.
- n. Defined Benefit Retirement cost for employees.
 - (1) Amount paid by employer.
 - (2) Amount paid by employee.
- o. Cost of any other benefit available to an employee (specify).

AMENDED RESPONSE:

Please see amended Confidential Attachment 1 for the requested information. The information provided in the columns Medical (Employee), Medical (Atmos), Dental (Employee) and Dental (Atmos) for 2013, 2015, 2016 and 2017 was calculated using incorrect information in the Company's original response. Please note that the full calendar year 2013 payroll data is not readily available and the Company is providing the information to the extent it is available. The Company does not have any union employees.

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Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-65 Amended
Page 3 of 3

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-65_Att1_Amended - 2013-2017
Employee Pay and Benefits (CONFIDENTIAL).xlsx, 10 Pages.

Respondents: Laura Gillham, Elma Ramirez and Kim Pettineo

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-71 Supplement
Page 1 of 2

SUPPLEMENTAL RESPONSE (11/20/2017)

REQUEST:

To the extent not included in other responses, provide a copy of all exhibits and schedules that were prepared in the utility's rate application in Excel spreadsheet format with all formulas intact and unprotected and with all columns and rows accessible.

SUPPLEMENTAL RESPONSE:

Please see supplemental Attachment 1 through supplemental Attachment 18 for additional workpapers. Please see Confidential supplemental Attachment 19 through Confidential supplemental Attachment 21 for additional confidential workpapers.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Staff_1-71_Att1_Suppl - Copy of Kentucky GCA Filing 2017.08.xlsx, 38 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Staff_1-71_Att2_Suppl - Gas Cost 7.2015 - 7.2017.xlsx, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Staff_1-71_Att3_Suppl - Hedge Positions.xlsx, 1 Page.

ATTACHMENT 4 - Atmos Energy Corporation, Staff_1-71_Att4_Suppl - KY Revenue Billing Unit Forecast TYE 3.31.2019 with R&D.xlsx, 66 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, Staff_1-71_Att5_Suppl - KY Storage Activity actual Nov16 - July17 GL mths.xlsx, 1 Page.

ATTACHMENT 6 - Atmos Energy Corporation, Staff_1-71_Att6_Suppl - KY Weather 08.16.1995-6.30.2017.xlsx, 807 Pages.

ATTACHMENT 7 - Atmos Energy Corporation, Staff_1-71_Att7_Suppl - KY-TGP Summer Plan Apr18-Oct18, projected 8-8-2017.xlsx, 1 Page.

ATTACHMENT 8 - Atmos Energy Corporation, Staff_1-71_Att8_Suppl - KY-TGP Winter Plan Nov17-Mar18, projected 8-3-2017.xlsx, 1 Page.

Case No. 2017-00349
Atmos Energy Corporation, Kentucky Division
Staff RFI Set No. 1
Question No. 1-71 Supplement
Page 2 of 2

ATTACHMENT 9 - Atmos Energy Corporation, Staff_1-71_Att9_Suppl - KY-TGT Summer Plan Apr 18-Oct18, projected 8-4-2017.xlsx, 2 Pages.

ATTACHMENT 10 - Atmos Energy Corporation, Staff_1-71_Att10_Suppl - KY-TGT Winter Plan Nov17-Mar18, projected 8-3-2017.xlsx, 1 Page.

ATTACHMENT 11 - Atmos Energy Corporation, Staff_1-71_Att11_Suppl - NYMEX_8_14_2017.xlsx, 8 Pages.

ATTACHMENT 12 - Atmos Energy Corporation, Staff_1-71_Att12_Suppl - Other Revenue TYE 6_30_2017.xlsx, 5 Pages.

ATTACHMENT 13 - Atmos Energy Corporation, Staff_1-71_Att13_Suppl - Res-Com-PA Revs to FD FY03 - Current thru Jun17.xls, 1 Page.

ATTACHMENT 14 - Atmos Energy Corporation, Staff_1-71_Att14_Suppl - SAP SALES 7-2016 thru 6-2017.xlsx, 30 Pages.

ATTACHMENT 15 - Atmos Energy Corporation, Staff_1-71_Att15_Suppl - Storage gas-book balances thru 07-2017.xlsx, 7 Pages.

ATTACHMENT 16 - Atmos Energy Corporation, Staff_1-71_Att16_Suppl -TGP 2017 Summer Plan 7-25-2017.xlsx, 1 Page.

ATTACHMENT 17 - Atmos Energy Corporation, Staff_1-71_Att17_Suppl -TGT 2017 Summer Plan 7-25-2017.xlsx, 1 Page

ATTACHMENT 18 - Atmos Energy Corporation, Staff_1-71_Att18_Suppl - Trend Lines Rate Impact 6.2017.xls, 3 Pages.

ATTACHMENT 19 - Atmos Energy Corporation, Staff_1-71_Att19_Suppl - I&T Volume Analysis from Divison (CONFIDENTIAL).xlsx, 1 Page.

ATTACHMENT 20 - Atmos Energy Corporation, Staff_1-71_Att20_Suppl - I&T Volume Analysis to Divison (CONFIDENTIAL).xlsx, 12 Pages.

ATTACHMENT 21 - Atmos Energy Corporation, Staff_1-71_Att22_Suppl - TBS Adjustments_UNREDACTED (CONFIDENTIAL).xlsx, 4 Pages.

Respondent: Mark Martin