

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

**In the Matter of:** )  
 )  
 **ELECTRONIC APPLICATION OF** ) **Case No. 2024-00276**  
 **ATMOS ENERGY CORPORATION FOR** )  
 **AN ADJUSTMENT OF RATES;** )  
 **APPROVAL OF TARIFF REVISIONS;** )  
 **AND OTHER GENERAL RELIEF** )  
 )

**ATMOS ENERGY’S MOTION FOR CONFIDENTIAL TREATMENT**

Comes now Atmos Energy Corporation (“Atmos Energy”), by and through counsel, pursuant to KRS 61.878, 807 KAR 5:001, Section 13 and other applicable law, and requests that the Kentucky Public Service Commission (“Commission”) afford confidential treatment to certain information filed in its Responses to Commission Staff’s First Request for Information (“Staff’s First Request”). In support of the motion Atmos Energy respectfully states as follows:

1. On October 8, 2024, Commission Staff issued its First Request for Information to Atmos Energy in the above styled proceeding.
2. As part of Atmos Energy’s responses, Atmos Energy is providing detailed information that Atmos Energy believes is confidential and should not be publicly disclosed. Specifically, the information is being provided in response to Request Nos. 13, 15, 16, 17, 48, and 49.
3. Request No. 13, Attachment 2 required Atmos Energy to provide any contracts with third parties that are performing work on behalf of the company in this proceeding. Request No. 15, Attachment 1 required Atmos Energy to provide tax information. Request No. 16, Attachment 2 required Atmos Energy to provide tax information. Request No. 17, Attachment 1 and

Attachment 2 required Atmos Energy to provide its federal and state tax returns. Request No. 48, Attachment 1 and Attachment 2 required Atmos Energy to provide its written compensation policy and incentive compensation policy. Request No. 49, Attachment 1, Attachment 2, Attachment 3, and Attachment 4 contain various compensation studies. Collectively, all of these responses are referred to as the “Confidential Information” for which confidential protection is sought.

4. The Kentucky Open Records Act and applicable precedent exempts the Confidential Information from disclosure, including KRS 61.878(1)(a); KRS 61.878(1)(c)(1); KRS 61.878(1)(k); KRS 61.878(1)(l); *Zink v. Department of Workers Claims, Labor Cabinet*, 902 S.W.2d 825 (Ky. App. 1994); and, *Hoy v. Kentucky Industrial Revitalization Authority*, 907 S.W.2d 766, 768 (Ky. 1995). The public disclosure of the Confidential Information would potentially harm Atmos Energy’s competitive position in the marketplace which would be to the detriment of Atmos Energy. Additionally, the Confidential Information is publicly unavailable, and its confidentiality is critical to Atmos Energy’s effective execution of business decisions and strategy. For these reasons, the Confidential Information satisfies both the statutory and common law standards for affording confidential treatment.

5. Request No. 13 required Atmos Energy to provide a copy of any contracts for outside consultants providing services in preparation of this case. Atmos Energy has provided this information in Attachment 2 of its response. Atmos Energy believes this information should be granted confidential treatment pursuant to KRS 61.878(1)(c)(1) because disclosure of these contract terms would result in competitive harm to Atmos Energy in negotiating contracts with consultants in the future. This Commission has granted confidential treatment for this information in the past.<sup>1</sup>

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<sup>1</sup> Case No. 2018-00281, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, February 3,

6. Request No. 15 required Atmos Energy to provide the excess deferred federal income taxes. Atmos Energy provided that information in Attachment 1 to its response. Request No. 16 required Atmos Energy to provide an analysis of its Kentucky Other Operating Taxes, which was provided by Atmos Energy in Attachment 2 to the response. Request No. 17, required Atmos Energy to provide its Federal and Kentucky tax returns for 2023. Atmos Energy provided those in Attachment 1 and Attachment 2 to the response. Atmos Energy believes all of this information should be granted confidential treatment pursuant to KRS 61.878(1)(k) and KRS 61.878(1)(l) which permit confidential treatment of information that is protected by federal or state law. It is well settled Commission precedent that tax information falls within these exceptions and the Commission has afforded confidential treatment for this information in prior proceedings with Atmos Energy.<sup>2</sup> Additionally, this information would also merit confidential treatment pursuant to KRS 61.878(1)(c)(1) because the material is generally recognized as confidential and proprietary.

7. Request No. 48 required Atmos Energy to provide its Board approved compensation policy. Atmos Energy provided this in Attachment 1 and Attachment 2. Atmos Energy believes this information should be granted confidential treatment pursuant to KRS 61.878(1)(c)(1). These documents contain extensive internal analysis of employee benefits and compensation. If disclosed this information would provide competitors with access to exclusive information regarding employee compensation and internal compensation strategies. This would

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2021 Order (Ky. PSC February 3, 2021) and Case No. 2021-00214, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, October 1, 2021 Order (Ky. PSC October 1, 2021).

<sup>2</sup> Case No. 2018-00281, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, February 3, 2021 Order (Ky. PSC February 3, 2021) and Case No. 2021-00214, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, October 1, 2021 Order (Ky. PSC October 1, 2021).

harm Atmos Energy's ability to retain and hire employees. The Commission has granted confidential treatment to this information in the past.<sup>3</sup>

8. Finally, Atmos Energy requests confidential treatment of Attachment 1, Attachment 2, Attachment 3, and Attachment 4 to its response to Request No. 49 which contains outside compensation surveys, presentations regarding these surveys to the Board of Directors, compensation changes based upon the surveys, and the 2023 Pension Plan Disclosure. These documents contain extensive internal analysis of employee benefits and compensation. If disclosed this information would provide competitors with access to exclusive information regarding employee compensation and internal compensation strategies. This would harm Atmos Energy's ability to retain and hire employees. The Commission has granted confidential treatment to this information in the past.<sup>4</sup>

9. Atmos Energy does not object to limited disclosure of the Confidential Information, pursuant to an acceptable confidentiality and nondisclosure agreement, to any intervenors with a legitimate interest in reviewing the same for the sole purpose of participating in this case. However, as it is unknown who may or may not eventually intervene in the case, Atmos Energy reserves the right to object to sharing the Confidential Information with any party that may have a mixed-motive for accessing the Confidential Information, that may be a competitor of Atmos Energy in any market, who may have a commercial conflict of interest or for any other reason.

10. In accordance with the provisions of 807 KAR 5:001, Section 13(2), Atmos Energy is providing one copy of the Confidential Information separately under seal. Since Atmos Energy

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<sup>3</sup> Case No. 2018-00281, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, February 3, 2021 Order (Ky. PSC February 3, 2021) and Case No. 2021-00214, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, October 1, 2021 Order (Ky. PSC October 1, 2021).

<sup>4</sup> Case No. 2018-00281, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, February 3, 2021 Order (Ky. PSC February 3, 2021) and Case No. 2021-00214, *Electronic Application of Atmos Energy Corporation for an Adjustment of Rates*, October 1, 2021 Order (Ky. PSC October 1, 2021).

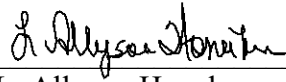
is requesting confidential treatment for the entirety of the documents, a redacted copy is not being provided in the public record and the copies being filed under seal with the Commission do not contain highlights. The filing of the Confidential Information is noted in the public version of Atmos Energy's responses.

11. In accordance with the provisions of 807 KAR 5:001, Section 13(3), Atmos Energy respectfully requests that the documents be granted indefinite confidential protection. Given the competitive nature of the natural gas business it is necessary that the information remain confidential indefinitely.

WHEREFORE, on the basis of the foregoing, Atmos Energy respectfully requests the Commission to enter an Order granting this Motion for Confidential Treatment and to so afford such protection from public disclosure to the unredacted copies of Confidential Information, which is filed herewith under seal, for the periods set forth herein.

This the 25<sup>th</sup> day of October, 2024.

Respectfully submitted,



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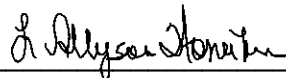
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**CERTIFICATE OF SERVICE**

This is to certify that the electronic filing has been transmitted to the Commission on October 25, 2024 and that there are currently no parties in this proceeding that the Commission has excused from participation by electronic means. Pursuant to prior Commission Orders no paper copies of this filing will be made.



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*Counsel, Atmos Energy Corporation*