



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

Charles R. Borders
Commissioner

January 13, 2010

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

Re: Atmos Energy Corporation
Petition for Confidential Treatment received 12/18/09
PSC Reference – Case No. 2007-00551

Dear Mr. Hutchinson:

The Public Service Commission has received the Petition for Confidential Treatment you filed on December 18, 2009 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 61.870. The information you seek to have treated as confidential is identified as information contained in Atmos' Interim Hedging Report for the 2009-2010 heating season in compliance with Commission Order dated April 8, 2008. The information is more specifically described as containing sensitive pricing information and confidential information about its hedging strategies.

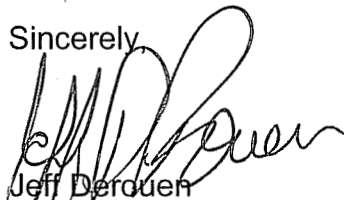
Your justification for having the Commission handle this material as confidential is that the public disclosure of the information would compromise Atmos' competitive position in the industry and result in an unfair commercial advantage to its competitors.

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 you seek to keep confidential is of a confidential or 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 Derduen". The signature is fluid and cursive, with a large initial "J" and "D".

Jeff Derduen
Executive Director

kg/

cc: Parties of Record