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December 21, 2010

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

Re: Atmos Energy Corporation
Petition for Confidential Protection received 12/1/10
PSC Reference #: 2007-00551

Dear Mr. Hutchinson:

The Public Service Commission has received the Petition for Confidential Protection you filed on December 1, 2010 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 61.878. The information you seek to have treated as confidential is identified as being contained in Atmos' Exhibits A-C, E and F attached to its Interim Hedge Report for the 2010-2011 heating season. The information is more particularly described as containing sensitive pricing information and confidential information concerning Atmos' hedging strategies.

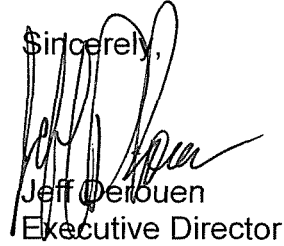
Your justification for having the Commission handle this material as confidential is that the public disclosure of the information would compromise Atmos' competitive position in the industry, which would result in an unfair commercial advantage to its competitors.

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 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 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,



Jeff Derouen
Executive Director

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cc: Parties of Record