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April 16, 2002

VIA FACSIMILE NO. (615) 741-5015
AND FIRST CLASS U.S. MAIL

K. David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

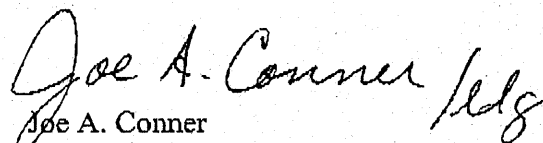
**Re: United Cities Gas Company's Motion to Reschedule Consideration of the IPA Audit
and to Set an Evidentiary Hearing
Docket No. 01-00704**

Dear Mr. Waddell:

In conjunction with the motion filed by United Cities Gas Company in the above-referenced docket, the Company hereby requests that the Authority extend the deadline to finalize the audit in order to accommodate the hearing to be set in this matter.

If you should have any questions, please do not hesitate to contact me

Sincerely,


Joe A. Conner
For the Firm

JAC:ldg
cc: Pat Murphy
Jon Wike