

TENNESSEE REGULATORY AUTHORITY



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Deborah Taylor Tate, Chairman
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Sara Kyle, Director
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460 James Robertson Parkway
Nashville, Tennessee 37243-0505
T.R.A. DOCKET ROOM

February 9, 2004

Ms Alicia Rye
Senior Analyst – Rate Administration
United Cities Gas Company
381 Riverside Drive, Suite 440
Franklin, TN 37064-5393

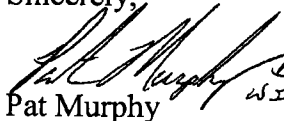
Re: Atmos Energy Corporation ACA filing – Docket No. 03-00515

Dear Alicia:

The six-month deadline for the completion and approval of the Staff's audit of Atmos Energy's ACA filing is March 2, 2004. Due to unavoidable circumstances, the audit process has experienced a significant delay. Since procedures at the TRA require that audit reports be placed on the Authority Conference agenda for the Directors' approval by the prescribed deadline, it is necessary for Staff to request an extension. The PGA rule provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff.¹ In order for Staff to have sufficient time to complete its review and release the audit report, we are asking that the above deadline be extended to the June 14, 2004, the first Authority Conference in June.

It is my understanding from our communications on February 2 that the Company is agreeable to the extension. If you have any questions regarding this request, you can contact me at (615) 741-2904, extension 178.

Sincerely,


Pat Murphy

Senior Financial Analyst
Energy and Water Division

cc: Chairman Deborah Taylor Tate
William H. Novak, Chief
Pat Childers, Vice President - Atmos

Atmos Extension Letter

¹ TRA Rule 1220-4-7- 03(2)