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October 16, 2012

Sharla Dillon, Docket Manager  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37238

**VIA HAND DELIVERY**

RE: Rulemaking Regarding the Recovery of the Gas Cost Portion of Uncollectible  
Accounts under the Purchased Gas Adjustment (PGA) Rules, Docket No.  
0600225

Dear Ms. Dillon:


Enclosed is a letter from Atmos Energy Corporation explaining the company's policy with regard to determining the uncollectibility of a customer account balance, disconnection of a customer's service for non-payment, collection attempts made by Atmos both before and after an account balance is written-off, and conditions a customer must fulfill to be reconnected to the Atmos gas system. This letter includes confidential information, and is being tendered for filing under seal.

I am also enclosing a proposed Protective Order to be entered in this matter.

If you have any questions, please feel free to call.

Best regards.

Sincerely,



Meghan C. Dougherty

Enclosures

xc: Pat Childers (w/o enclosure)