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VIA HAND DELIVERY

Docket No. 14-00088

September 9, 2014

Sharla Dillon, Dockets Manager Tennessee Regulatory Authority Andrew Jackson State Office Building Fourth Floor, 500 Deaderick Street Nashville, TN 37242

Atmos Energy Corporation Tennessee and Union City, Tennessee 2013 – 2014

ACA Filing

Dear Ms. Dillon:

RE:

JAMES F. NEAL (1929-2010)

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Enclosed is a CD of Atmos Energy Corporation's Tennessee and Union City, Tennessee 2013 – 2014 ACA filing. The disc is marked **CONFIDENTIAL** and should not be posted in the electronic docket in this matter. It is my understanding that only one hard copy of this filing is required, which is enclosed, along with a check in the amount of \$25.00 for the filing fee and a proposed Protective Order.

With the exception of this cover letter and the Protective Order, the entirety of this filing is Confidential and should not be posted in the electronic docket.

Singerely.

Please contact me if you have any questions concerning this filing.

Best regards.

Scott Ross

ASR:prd Enclosures