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**MEMORANDUM**

**TO:** Docket File 14-00088

**FROM:** Tiffany Underwood *TU*  
Utilities Division

**DATE:** February 25, 2015

**SUBJECT:** Atmos Energy Corporation Tennessee and Union City, Tennessee 2013-2014 ACA Filing

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The six-month deadline for the completion and approval of the TRA Staff's audit of the above captioned docket is March 8, 2015. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff.

As evidenced by the attached email from Pat Childers, the Company and the Audit Staff mutually agree to an extension of the 180-day deadline until May 7, 2015.

C: David Foster  
Pat Childers (via email)

## Michelle Ramsey

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**From:** Childers, Patricia D. [Pat.Childers@atmosenergy.com]  
**Sent:** Tuesday, February 24, 2015 1:57 PM  
**To:** Michelle Ramsey; Wilkins, Edwin  
**Subject:** RE: Atmos ACA deadline (Docket No. 14-00088)

Michelle,

We are ok with the extension.

Pat Childers

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**From:** Michelle Ramsey [<mailto:Michelle.Ramsey@tn.gov>]  
**Sent:** Tuesday, February 24, 2015 1:44 PM  
**To:** Wilkins, Edwin  
**Cc:** Childers, Patricia D.  
**Subject:** Atmos ACA deadline (Docket No. 14-00088)

Ed,

I was just noticing that the 180-day audit deadline for the Incentive Plan audit is March 8, 2015. Staff would ask that the Company agree to a 60-day extension for the audit deadline, pursuant to the PGA Rule. Please reply to this email if the Company is agreeable to this extension of the six month deadline. If this is agreeable, we will send you a letter of confirmation for this extension.

Thanks,

*Michelle Ramsey, CPA*  
Audit Manager of Utilities Division  
Tennessee Regulatory Authority  
615.770.6891