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SHAREL VANSANDT HOOPER
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MAY 26 PM 12 42

OFFICE OF THE
EXECUTIVE SECRETARY

WILLIAM D. SPEARS
(1906-1992)

A. FRED REBMAN, III
(1917-1992)

FORD P. MITCHELL
(1930-1993)

MICHAEL W. BOEHM
(1944-1996)

ALVIN O. MOORE
(1912-1998)

May 25, 1999

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TN REG. AUTHORITY

MAY 26 1999

Ms. Laura J. Foreman
Interim Chief
Energy & Water Division
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

ENERGY & WATER DIVISION

In re: Chattanooga Gas Company - ACA Audit for Year Ended 6/30/98
Docket No. 98-00776

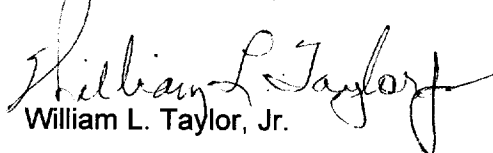
Dear Ms. Foreman:

This is to confirm that the Chattanooga Gas Company has no objections to the seven-day extension relative to the above-referenced matter being brought before the Tennessee Regulatory Authority at its June 8, 1999 conference meeting.

If there are any questions concerning this, please advise.

Very truly yours,

SPEARS, MOORE, REBMAN & WILLIAMS


William L. Taylor, Jr.

WLT:jcb

Ms. Laura J. Foreman
May 25, 1999
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cc: Mr. K. David Waddell
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Mr. Harrison F. Thompson
President
Chattanooga Gas Company
6125 Preservation Drive
Chattanooga, TN 37416