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After reviewing Staff's recommendation, the Commission is of the opinion that the proposed tariff sheet should be allowed to go into effect on and after the requested effective date of April 1, 1995, interim subject to refund.

IT IS THEREFORE ORDERED:

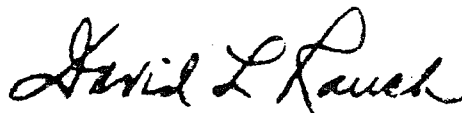
1. That the following tariff sheet submitted March 1, 1995, by United Cities Gas Company of Brentwood, Tennessee, for the purpose of reflecting a decrease in its PGA factors and a decrease in the Avoided Commodity Cost for Transportation Customers factors, for its Palmyra District, be and it is, hereby authorized to become effective on and after April 1, 1995, interim subject to refund.

P.S.C. MO. No. 3

10th Revised SHEET No. 48.1 Cancelling 9th Revised SHEET No. 48.1

2. That this order shall become effective on April 1, 1995.

BY THE COMMISSION



David L. Rauch
Executive Secretary

(S E A L)

Mueller, Chm., McClure, Perkins,
Kincheloe, and Crumpton, CC., Concur.