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considering Staff's recommendation and request, the Commission finds that the proposed tariff sheet should be allowed to become effective on and after the requested effective date, January 1, 1998, interim subject to refund.

IT IS THEREFORE ORDERED:

1. That the tariff sheet submitted on December 1, 1997, by United Cities Gas Company of Brentwood, Tennessee, for the purpose of reflecting changes in rates for its natural gas for its Neelyville District, be, and it is, hereby approved to become effective on and after January 1, 1998, interim subject to refund.

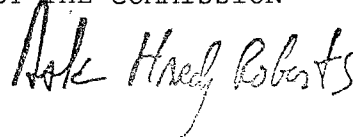
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2. That the Commission's Procurement Analysis Department be given the time necessary to conduct its audit of this ACA period and submit its results and recommendations regarding this ACA filing on or before October 1, 1998.

3. That this order shall become effective on January 1, 1998.

BY THE COMMISSION



Dale Hardy Roberts
Secretary/Chief Regulatory Law Judge

(S E A L)

Lumpe, Chm., Crumpton, Murray, and Drainer, CC., Concur.
ALJ: Luckenbill