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March 3, 2021

## VIA EMAIL: Jaclyn.Penzo@LA.gov

Jaclyn Penzo, Staff Attorney Louisiana Public Service Commission 602 North Fifth Street, 12<sup>th</sup> Floor Baton Rouge, Louisiana 70802

RE: Docket No. X-35708 - Audit of Purchase Gas Adjustment Filings for Atmos Energy-Louisiana Division (a Regulatory Division of Atmos Energy Corporation) for the period of April 2018 through March 2020.

Dear Mrs. Penzo:

Atmos Energy Corporation has reviewed the Staff's Audit Report of Purchased Gas Adjustment Filings for the Atmos Energy-Louisiana Division from April 2018 to March 2020 and has no issues or opposition with the report.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,

Don Erickson

Vice President Rates & Regulatory Affairs

Louisiana Division

LA PUBLIC SERVICE

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