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Edwin Mecabe
Managing Director
Corporate Actions & Market Watch

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Washington, DC 20549

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Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ONE Gas, Inc., Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 2 to Form 10 received on December 23, 2013. Tentative listing date – January 17, 2014.

Sincerely,

Edw Mecabe