

# TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

## MEMORANDUM

**TO:** Docket File 05-00268

**FROM:** Pat Murphy, Manager *PM*  
Utilities Division

**DATE:** February 22, 2006

**SUBJECT:** Audit of Nashville Gas Company's Incentive Plan Account for the Plan Year Ended June 30, 2006 – Extension of 180 day audit period to April 3, 2006.

The six-month deadline for the completion and approval of the TRA Staff's audit of Nashville Gas Company's IPA filing is March 29, 2006. In order to place the Staff's audit report on a conference agenda for consideration of any findings and recommendations by the Authority, it is necessary to extend the audit deadline to April 3, 2006. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff.

On February 16, Staff contacted the Company to request the above extension. On February 17, Bill Morris, Director of Financial Planning and Rates for Piedmont Natural Gas, responded by email that the Company did not object to the five (5) day extension requested.