TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman Eddie Roberson, Director Pat Miller, Director Ron Jones, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

MEMORANDUM

TO:

Docket File 06-00087

FROM:

Paul Greene 5
Utilities Division

DATE:

September 6, 2006

SUBJECT:

Nashville Gas Company a Division of Piedmont Natural Gas Company, Inc., Actual

Gas Cost Adjustment for the Twelve Months Ended December 31, 2005 – Extension

of 180 day audit period to November 6, 2006

The six-month deadline for the completion and approval of the TRA Staff's audit of the above captioned docket is September 27, 2006. In order for the Company to have sufficient time to respond to outstanding Staff data requests and the Staff to have adequate time to review and analyze those responses, Staff has requested an extension of this deadline to the November 6, 2006 Authority Conference. 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 September 5, Staff contacted the Company to request the above extension. David Carpenter, Director of Rates for Nashville Gas, responded that the Company did not object to extension requested.

C: Darlene Standley

David Foster
Pat Murphy
David Carpenter (via email and USPS)

Kim Johnston (via email and USPS)