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

Utilities Division

DATE:

October 13, 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 20, 2006

The six-month deadline for the completion and consideration of the TRA Staff's audit of the above captioned docket was previously extended to November 6, 2006. In order for the Staff to issue draft findings and the Company to respond, Staff and the Company have mutually agreed to further extend this deadline to the November 20, 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.

C: Darlene Standley David Foster

Pat Murphy

David Carpenter (via email and USPS) Kim Johnston (via email and USPS)