TENNESSEE REGULATORY AUTHORITY

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



460 James Robertson Parkway Nashville, Tennessee 3/7243-0505

MEMORANDUM

TO:

Docket File 06-00087

FROM:

Paul Greene G

Utilities Division

DATE:

November 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 December 4, 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 20, 2006. In order for the Company to respond to draft findings and Audit Staff to finalize the audit report, Staff and the Company have mutually agreed to further extend this deadline to the December 4, 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)