



May 31, 2007

The Honorable Sara Kyle  
Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

07-00147

Re: Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. –  
Actual Cost Adjustment Account Filing

Dear Chairman Kyle:

Enclosed is Nashville Gas Company's Actual Cost Adjustment Account filing for the twelve months ended December 31, 2006, as required by the Tennessee Regulatory Authority. The thirteen duplicate copies of this filing have been mailed in separate boxes.

Nashville Gas Company requests that a contested case be convened in this matter solely for the purpose of the entry of a protective order which would protect the proprietary business information of Nashville Gas Company contained in this filing from public disclosure. Pending action on this request, we hereby designate the materials provided to the Authority as the confidential and proprietary trade secrets of Nashville Gas Company and respectfully request that the Authority treat those materials in a manner consistent with that designation.

Nashville Gas Company appreciates the Authority's consideration of this request. If there are any questions regarding this matter, I can be reached at (704) 731-4259.

Sincerely,

A handwritten signature in cursive script that reads "Pia Powers".

Pia Powers  
Manager – Regulatory Affairs

Enclosures