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June 28, 2007

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

Re:

Docket 07-00147, Nashville Gas Company, a Division of Piedmont Natural Gas

Company, Inc. - Actual Cost Adjustment Account Filing

Dear Chairman Kyle:

On May 31, 2007, Nashville Gas Company ("Nashville Gas" or "Company") submitted its Actual Cost Adjustment Account filing for the twelve months ending December 31, 2006, as required by the Tennessee Regulatory Authority ("Authority"). The Company developed its May 31 filing in a form consistent with recent historical practice. On June 14, 2007, the Authority issued its Order Adopting ACA Audit Report of the Tennessee Regulatory Authority's Utilities Division, under Docket 06-00087. In order to comply with the orders contained therewithin and pursuant to subsequent discussion with Authority Staff, Nashville Gas hereby requests that its May 31 filing be withdrawn. The Company is currently in the process of revising its Actual Cost Adjustment Account filing for the twelve months ending December 31, 2006, in a manner consistent with the Authority's June 14 Order. The Company intends to resubmit its Actual Cost Adjustment Account filing for this period on or before July 16, 2007.

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

Sincerely.

Pia Powers

Manager - Regulatory Affairs