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July 13, 2007

The Honorable Eddie Roberson, Chairman  
c/o Sharla Dillion – Docket Room  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

07-00174

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

Dear Chairman Roberson:

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. An additional copy of the enclosed documentation is also being sent by the Company directly to TRA Audit Staff.

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,

Pia Powers  
Manager – Regulatory Affairs

Enclosures

cc: Pat Murphy  
Kim Johnston