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December 21, 2007

Dr. Eddie Roberson  
Chairman  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

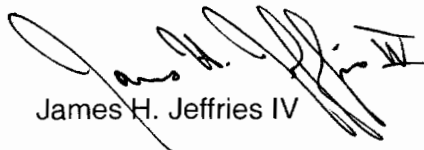
**Re: Docket No. 07-00174 Nashville Gas Company, a Division of Piedmont Nashville Gas Company, Inc., Actual Gas Cost Adjustment Account Filing for the Twelve Months Ended December 31, 2006**

Dear Dr. Roberson:

The 180 day deadline for the completion and approval of the TRA Staff's audit of the filing of Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. ("the Company") in the above-captioned docket is January 12, 2008. In order to allow sufficient time for the Company to provide the necessary information and/or documentation to the TRA Staff to complete the audit, the Company is requesting an extension of this deadline to April 11, 2008.

TRA Rule 1220-4-7-.03(2) provides for an extension of this deadline by mutual consent of both the Company and the TRA Staff. On December 19, 2007, TRA Staff representatives and the Company representatives agreed to the proposed extension. If you have any questions, regarding this request, please feel free to contact me.

Sincerely,



James H. Jeffries IV

JHJ/bao

c: Pat Murphy

Research Triangle, NC  
Charleston, SC