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March 3, 2008

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

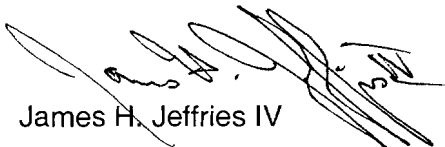
Re: Docket No. 07-00174 Nashville Gas Company, a Division of Piedmont Nashville Gas Company, Inc., Actual Gas Cost Adjustment Account Filing for the Twelve Months Ended December 31, 2006

Dear Dr. Roberson:

On December 26, 2007, Piedmont Natural Gas Company, Inc. ("the Company") requested an extension of the audit deadline in the above-referenced docket to April 11, 2008. The Company, with the consent of the Audit Staff, would like to further extend the deadline to April 21, 2008, in order to allow the Company to respond to any findings in the audit report and to coincide with the next regularly scheduled conference at which the audit could be considered by the Directors of the Tennessee Regulatory Authority.

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 February 28, 2008, TRA Staff representative Pat Murphy 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
David Carpenter

Research Triangle, NC
Charleston, SC