

TENNESSEE REGULATORY AUTHORITY

Eddie Roberson, Chairman
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James Robertson Parkway
Nashville, Tennessee 37243-0505

April 8, 2008

Mr. David Carpenter
Piedmont Natural Gas Company, Inc.
PO Box 33068
Charlotte, NC 28233

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

Dear Mr. Carpenter:

On July 16, 2007, Nashville Gas Company made its Actual Cost Adjustment Account Filing for the Twelve Months Ended December 31, 2006. On April 3, 2008, Tennessee Regulatory Authority Audit Staff filed its Compliance Audit Report. To assist the TRA in its review of this docket, please provide a response to the Audit Staff's rebuttal of Nashville Gas Company's response and Audits Staffs recommendations.

It is requested that this information be provided no later than 2:00 p.m. on April 21, 2008, and that you reference Docket No. 07-00174 on the response. In accordance with TRA rules submit either (1) thirteen written copies of your response or (2) four written copies and an electronic version. Should you have any questions regarding this request, please contact Ginger Collier at (615) 741-2904, ext. 174.

Sincerely,

Darlene Standley, Chief
Utilities Division

C: Dale Grimes
James Jefferies IV