

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

June 23, 2008

IN RE:

**NASHVILLE GAS COMPANY, A DIVISION OF
PIEDMONT NATURAL GAS COMPANY, INC.,
ACTUAL COST ADJUSTMENT ACCOUNT
FILING FOR THE TWELVE MONTHS ENDED
DECEMBER 31, 2006**

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**DOCKET NO.
07-00174**

**ORDER FURTHER EXTENDING TIME PERIOD FOR CONCLUSION
OF NASHVILLE GAS COMPANY'S ACTUAL COST
ADJUSTMENT AUDIT UNTIL JULY 31, 2008**

This matter is before the Hearing Officer for the purpose of hearing preliminary matters prior to the Hearing before the panel. On July 16, 2007, Nashville Gas Company, a division of Piedmont Natural Gas Company, Inc. (the "Company" or "Piedmont"), filed its Actual Cost Adjustment Account Filing for the twelve months ended December 31, 2006. On April 3, 2008, the Utilities Division of the Tennessee Regulatory Authority ("Audit Staff") filed its Compliance Audit Report of the Actual Cost Adjustment Component of the Purchased Gas Adjustment Rule for the Company ("Audit Report"). On April 18, 2008, the Hearing Officer, at the request of the Company, extended the time period for conclusion of the audit for an additional sixty (60) days through June 20, 2008.¹

On May 20, 2008, the Authority received a letter from counsel for the Company requesting that the audit period be extended beyond June 20, 2008 until July 31, 2008 to allow for additional discussions between the Company and Audit Staff. Shortly thereafter, on June 10,

¹ See *Order Extending time Period for Conclusion of Actual Cost Adjustment Audit of Nashville Gas Company* (April 18, 2008).

2008, the Company and Audit Staff filed the *Joint Final Report of Audit Staff and Piedmont Natural Gas Company* (“*Joint Final Report*”). In the *Joint Final Report*, the parties stated:

This Joint Report resolves all pending issues between Audit Staff and Piedmont in this proceeding and sets forth, in Attachments 1 and 2 hereto, the final agreed ACA Account Summary for the twelve-month period ended December 31, 2006 and a Summary of Adjustments to the ACA account balance reflected in Audit Staff’s April 3, 2008 Compliance Audit Report filing (“*Compliance Report*”) in this proceeding. Piedmont and Audit Staff respectfully request that the Tennessee Regulatory Authority (“*Authority*”) accept and approve this Joint Final Report as the final Accounting of Piedmont’s ACA account for the Review Period.²

The *Joint Final Report* reflects that the parties in this docket have reached a resolution of the monetary issues and is being submitted to the Authority. At this time, the earliest date on which the *Joint Final Report* can be considered by the Authority is the July 14, 2008 Authority Conference. In light of the request to extend the time period and the pending agreed resolution, the Hearing Officer finds that the time period for conclusion of the ACA audit should be extended until July 31, 2008.

IT IS THEREFORE ORDERED THAT

The time period for completion of the Company’s ACA audit in this docket is hereby extended through **July 31, 2008**.


J. Richard Collier, Hearing Officer

² *Joint Final Report of Audit Staff and Piedmont Natural Gas Company*, p. 1 (June 10, 2008).