## STATE OF TENNESSEE

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August 16, 2010

Chairman Mary Freeman Tennessee Regulatory Authority 460 James Robertson Pkwy. Nashville, TN

Re: TRA Docket No. 09-00093 - Piedmont Natural Gas Company Inc.'s Actual Cost Adjustment Account Filing

Dear Chairman Freeman:

This letter is in response to the *Notice of Revised Filing by the Utilities Division of the Tennessee Regulatory Authority* ("TRA"), filed on August 4, 2010. The Consumer Advocate has reviewed the Revised Filing and is of the opinion the findings are consistent with the agreement reached between Piedmont, TRA Staff and the Consumer Advocate on June 21, 2010, in order to resolve a dispute in the interpretation of the Settlement Agreement filed in TRA Docket No. 05-00165.

Sincerely,

Mary Leigh White

Assistant Attorney General

(615) 741-4657

CC: Directors Roberson, Freeman and Hill