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Moore & Van Allen

James H. Jeffries IV
Attorney at Law

T 704 331 1079
F 704 339 5879
jimjeffries@mvalaw.com

Moore & Van Allen PLLC

Suite 4700
100 North Tryon Street
Charlotte, NC 28202-4003

February 16, 2010

VIA UPS OVERNIGHT

The Honorable Sara Kyle
Chairman
C/O Ms. Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505


**Re: Docket No. 09-00093 Piedmont Natural Gas Company, Inc., Actual Gas Cost Adjustment
Account Filing for the Twelve Months Ended December 31, 2008**

Dear Chairman Kyle:

In order to allow sufficient time for the Company to provide the necessary information and/or documentation to the TRA Staff for Staff to complete its audit of the annual Actual Cost Adjustment filing of Piedmont Natural Gas Company, Inc. ("the Company") for the twelve months ended December 31, 2008, the Company is requesting an extension of this deadline until April 12, 2010.

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. TRA Staff representative Pat Murphy has agreed to the proposed extension. If you have any questions, regarding this request, you or your staff may reach me at the number shown above.

Sincerely,



James H. Jeffries

JHJ/bao

c: Pat Murphy

Research Triangle, NC
Charleston, SC