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March 19, 2010

VIA HAND DELIVERY

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 respond to the TRA Staff's draft Audit Report and for the Staff, in turn, to complete and file its Audit Report for 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 the deadline to complete the audit process until April 30, 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. The Company hereby requests an extension until April 30, 2010. It is the Company's understanding that the TRA Staff does not oppose such an 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 IV / by R.B. with permission

James H. Jeffries IV

JHJ/bao

c: Pat Murphy

Charlotte, NC
Research Triangle Park, NC
Charleston, SC