

Moore & Van Allen

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April 15, 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

filed electronically in docket office on 04/15/10

**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 Staff to consider the issues raised in Piedmont Natural Gas Company Inc.'s (the "Company") Request for Declaratory Interpretation, filed on April 6, 2010 in the above-referenced docket, the Company is requesting an extension of the deadline to complete the audit process until May 31, 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. Audit Staff 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 IV
by RDG

James H. Jeffries IV

JHJ/bao

c: Pat Murphy

Charlotte, NC
Research Triangle Park, NC
Charleston, SC