

# TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

April 20, 2010

Ms. Pat Murphy  
Manager  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN. 37243-0505

RE: Docket # 09-00093 - PIEDMONT NATURAL GAS COMPANY, INC.'S ACTUAL COST  
ADJUSTMENT ACCOUNT FILING FOR THE TWELVE MONTHS ENDED  
DECEMBER 31, 2008.

Dear Ms. Murphy:

After review of your response to the TRA Data Request dated April 15, 2010 Advisory Staff has two additional data requests.

- 1) Restate findings #2 and #5 of the 2008 ACA Audit assuming the TRA adopts and applies Piedmont's interpretation of Service Schedule 316.
- 2) Discuss the feasibility of filing the 2009 ACA for the 18 month period from January 1, 2009 to June 20, 2010 (one time only) to align the IPA and ACA audit periods going forward.

Your response should be provided on or before April 27, 2010.

Sincerely,

*Dall Fort* For Darlene Standley

Darlene Standley  
Utilities Division Chief

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460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

April 20, 2010

Mr. David Carpenter  
Director - Rates  
Piedmont Natural Gas Company  
P.O. Box 33068  
Charlotte, NC 28233

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*Darlene Standley*

Darlene Standley  
Utilities Division Chief