

TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

MEMORANDUM

TO: Docket File 10-00183

FROM: Michelle Ramsey *MR*
Utilities Division

DATE: January 31, 2011

SUBJECT: Piedmont Natural Gas Company, Inc., Performance Incentive Plan for the Period July 1, 2009 through June 30, 2010— Extension of 180 day audit period to April 8, 2011

The six-month deadline for the completion and approval of the TRA Staff's audit of the above captioned docket is March 8, 2011. In order for the Company to have sufficient time to respond to outstanding Staff data requests and the Staff to have adequate time to review and analyze those responses, Staff has requested an extension of this deadline to April 8, 2011. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff.

On January 26, 2011 Staff contacted the Company to request the above extension. Jenny Furr, Manager of Regulatory Reporting, responded that the Company did not object to extension requested.

C: David Foster
Pat Murphy
Jenny Furr (via email and USPS)
Pia Powers (via email and USPS)