

TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

MEMORANDUM

TO: Docket File 10-00183

FROM: Paul Greene *PG*
Utilities Consultant

DATE: February 24, 2011

SUBJECT: Piedmont Natural Gas Company, Inc., Performance Incentive Plan for the Period July 1, 2009 through June 30, 2010— Second Extension of 180 day audit period from April 8, 2011 through May 9, 2011

The original six-month deadline for the completion and approval of the TRA Staff's audit of the above captioned docket was March 8, 2011 and was subsequently extended until April 8, 2011. The Staff and the Company now agree that this date cannot be met. 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 February 22, 2011, Staff met with the Company and both mutually agree that more time is needed to complete the Audit appropriately. The Company and Staff mutually agree to extend the deadline though May 9, 2011.

C: David Foster
Pat Murphy
Jenny Furr (via email)
Rob Thornton (via email)