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November 15, 2010

Hon. Mary W. Freeman
Chairman
Tennessee Regulatory Authority
460 James Robertson Pkwy.
Nashville, TN 37243

filed electronically in docket office on 11/15/10

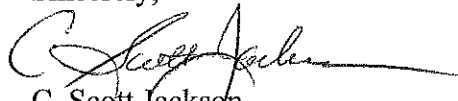
Re: Docket 10-00185 – Application of Piedmont Natural Gas Company, Inc. for
Approval of Deferred Accounting Treatment for Flood Response Costs

Dear Chairman Freeman:

This letter is to inform the Tennessee Regulatory Authority that Piedmont Natural Gas Company, Inc. ("Piedmont") and the Consumer Advocate and Protection Division of the Tennessee Attorney General's Office ("Consumer Advocate") have entered into a Non-Disclosure Agreement with regard to the above referenced Docket. This Agreement provides the procedure by which the Consumer Advocate can review materials supporting Piedmont's classification of expenses as flood response costs and which Piedmont considers confidential.

We would appreciate your placing this letter into the Docket so that the public record reflects the existence of the Non-Disclosure Agreement. Please feel free to contact either me or counsel for Piedmont if you have any questions.

Sincerely,


C. Scott Jackson
Senior Counsel
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cc: Director Sara Kyle
Director Eddie Roberson
R. Dale Grimes, Esq.
James H. Jeffries IV, Esq.