

**Mail Stop 3561**

May 2, 2008

By U.S. Mail

Thomas E. Skains  
Chief Executive Officer  
Piedmont Natural Gas Company, Inc.  
4720 Piedmont Row Drive,  
Charlotte, North Carolina 28210

**RE: Piedmont Natural Gas Company, Inc.  
File No. 1-6196  
Form 10-K for the fiscal year ended October 31, 2007  
Filed on December 28, 2007**

**Forms 10-Q for the quarters ended January 31, 2007, April 30, 2007  
and July 31, 2007**

**Definitive Schedule 14A  
Filed January 22, 2008**

Dear Mr. Skains:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief Accountant

