



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 7, 2010

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

**Re: Piedmont Natural Gas Company, Inc.
Form 10-K for the Fiscal Year Ended October 31, 2009
Filed December 23, 2009
Preliminary Proxy Statement on Schedule 14A
Filed January 11, 2010
File No. 001-06196**

Dear Mr. Skains:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director