TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway Nashville, Tennessee 37243-0505

VIA E-MAIL

December 10, 2013

Ms. Charlena Aumiller Assistant Attorney General Office of the Attorney General Consumer Advocate and Protection Division P.O. Box 20207 Nashville, TN 37202-0207

R. Dale Grimes
Bass, Berry & Sims PLC
150 Third Avenue South, Suite 2800
Nashville, TN 37201

RE: Docket No. 13-00118 – Petition of Piedmont Natural Gas Company, Inc. for Approval of an Integrity Management Rider to Its Approved Rate Schedules and Service Regulations.

Dear Parties:

The Stipulation filed November 27, 2013, Item No. 4, Page 4; states: "Source of Factors Used in Calculations. The Company agrees to use the methodologies approved in the most recent rate case for accumulated depreciation, depreciation expense, property taxes, per-tax return and uncollectibles gross-up factor. The company agrees to use the average of the actual accumulated deferred income taxes at the beginning and end of the year." Please provide the approved methodologies that will be utilized.

This information should be readily available, since the parties agreed to such methodologies in the *Stipulation*. Therefore, please provide this information no later than Noon Thursday, December 12, 2013. Should you have any questions or need clarification regarding any requested item, please contact me at (615) 741-2904, ext. 188. Thank you for your prompt attention to this matter.

Sincerely,

David Foster, Chief Utilities Division

Dall Foster

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