

TENNESSEE REGULATORY AUTHORITY



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

VIA E-MAIL AND US MAIL

October 29, 2013

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

RE: Docket No. 13-00119 – *Petition of Piedmont Natural Gas Company, Inc. to Adjust the June 30, 2012 ACA Ending Balance for Prior Period Adjustment.*

Dear Mr. Grimes:

To assist the Authority in its evaluation of the Petition filed on August 30, 2013, please provide a response to the following:

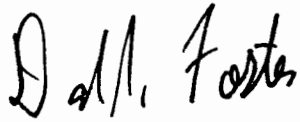
In Docket No. 07-00174¹, the Company contested many of Audit Staff's findings and resultant ending balance. After negotiations between the Audit Staff and Company personnel, a *Joint Final Report of Audit Staff and Piedmont Natural Gas Company* ("Joint Final Report") was filed with the Authority on June 10, 2008. The Joint Report stated at page 3, paragraph 9, "The agreements between Piedmont and Audit Staff reflected herein resolve all monetary matters in dispute between the parties with respect to Piedmont's ACA account for the twelve months ended December 31, 2006." And at paragraph 10, "...Audit Staff and Piedmont respectfully request that the Authority accept the final agreed balance of Piedmont's Review Period ACA account as reflected herein..." The TRA issued its Order approving the ACA Audit Report, as amended by the Joint Final Report, on August 7, 2008. Please explain fully what effect Piedmont's current request to revise the ending balance in the ACA account at June 30, 2012 for adjustments arising primarily from the 2006 ACA filing has on the approved settlement.

In order for the Authority to evaluate the Petition in a timely manner, it is necessary to receive this information as soon as possible. It is therefore requested that all responses be provided no later than 2:00 p.m. Tuesday, November 5, 2013. In accordance with TRA rules submit either (1) original and thirteen written copies of your response or (2) original and four written copies and an electronic version. Should you have any questions or need

¹ In Re: *Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc., Actual Cost Adjustment Account Filing for the Twelve Months Ended December 31, 2006*, Docket No. 07-00174 (July 16, 2007).

clarification regarding any requested item, please contact me at (615) 741-2904, ext. 188.
Thank you for your prompt attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "D. M. Foster". The signature is written in a cursive, slightly stylized font.

David Foster, Chief
Utilities Division

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