

**BEFORE THE TENNESSEE REGULATORY AUTHORITY  
NASHVILLE, TENNESSEE**

IN RE:

PETITION OF PIEDMONT NATURAL GAS  
COMPANY, INC. TO ADJUST THE JUNE 30,  
2012 ACA ENDING BALANCE FOR PRIOR  
PERIOD ADJUSTMENTS

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Docket No. 13-00119


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**PARTY STAFF'S FIRST SUPPLEMENTAL RESPONSE TO DISCOVERY REQUEST  
OF PIEDMONT NATURAL GAS COMPANY, INC.  
TO PARTY STAFF**

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Comes now Tennessee Regulatory Authority, Party Staff ("Party Staff") and provides a  
its first supplemental response to Piedmont Natural Gas Company, Inc.'s discovery requests.  
Party Staff became aware of the attached email between Kelly Choate and Paul Greene while  
reviewing the files in this case. Party Staff believes it could be considered responsive to Data  
Request #2.

Respectfully submitted,

  
Shiva K. Bozarth, BPR No.22685  
Legal Counsel  
Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, Tennessee 37243

*S.K.B.  
w/ permission  
C. Laufess*

### **CERTIFICATE OF SERVICE**

The undersigned hereby certifies that I have served a copy of the foregoing document on the following persons by U.S. Mail:

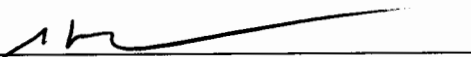
Jane Lewis-Raymond  
Vice-President & General Counsel  
Piedmont Natural Gas Company, Inc.  
P.O. Box 33068  
Charlotte, North Carolina 28233

Joe R. Shirley  
Assistant Attorney General  
Office of Attorney General  
Consumer Advocate and Protection Division  
P.O. Box 20207  
Nashville, TN 37202

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

James H. Jeffries IV  
Moore & Van Allen PLLC  
100 North Tyron Street, Suite 4700  
Charlotte, North Carolina 28202

This the 13<sup>th</sup> day of February, 2014.

  
Shiva K. Bozarth

**From:** <Kelly.Choate@piedmontng.com>  
**To:** <Paul.Greene@state.tn.us>  
**Date:** 8/22/2007 4:22 PM  
**Subject:** ACA 2006-Adjustment #2-January 2006  
**Attachments:** pic15457.jpg; pic12287.jpg  
  
**CC:** <Robert.Thornton@piedmontng.com>, <Kim.Johnston@piedmontng.com>

Paul,

I spoke with Rob and Kim and I believe that the information below should help clarify the details with regards to adjustment #2 on the January 2006 ACA Reconciliation (ACA Analysis).

November ACA Recon

AP

Reverse October Est-Correct

Add October Act-Correct

Add Nov Est—(Correct amount included in AP for the Coral MA Injection at \$1.419 mil)-Correct

December ACA Recon

AP

Reverse Nov Est—(Correct amount included in AP for the Coral MA Injection at \$1.419 mil)-Correct

Add Nov Act—(Higher incorrect amount included in AP for the Coral MA Injection at \$1.875 mil)—————> +475

Add Dec Est-Correct

Miscellaneous adjustment made to decrease ACA balance on the ACA reconciliation to the GL—————> -475

January ACA Recon

AP

Reverse Dec Est-Correct

Add Dec Act—(Adjustment made to correct the amount in AP for the Coral MA Injection-back to the \$1.419mil) —————> -475

Add Jan Est-Correct

Miscellaneous adjustment made to increase ACA balance on the reconciliation to the GL—————> +475 (2)

The net effect on adjustment to ACA ends up at zero (in other words the correct amount was shown as booked into the ACA account).

In researching this item and another item you had asked me to look into (the reason for the different amount reversed for December 2005's deferred gas), I believe that the two adjustments previously shown on the ACA Reconciliation schedules (first filing) { Deferred Gas Dec Est to Act difference ( \$187,057.56) and AP Dec Est to Act difference ( \$309,357.47) } should both be included as miscellaneous adjustments to the January 2006 ACA account balance reconciliation.

(Embedded image moved to file: pic15457.jpg)

(Embedded image moved to file: pic12287.jpg)

Please let feel free to give me a call to discuss the above at your convenience.

Kind Regards,  
Kelly

Kelly Choate | Piedmont Natural Gas | Regulatory Analyst  
4720 Piedmont Row Drive | Charlotte, NC 28210  
( Office: 704.731.4420 | Fax: 704.364.1395 | \* Kelly.Choate@piedmontng.com

COMMODITY	NOVEMBER	DECEMBER	JANUARY
DR/(CR)	2005	2005	2006
BEGINNING BALANCE	(5,618,867.26)	(9,462,894.42)	(19,147,287.85)
A/P ACCRUAL - Est for Prior Mth Reversed	(25,312,443.31)	(28,751,661.04)	
A/P ACCRUAL - Actual Prior Mth Entered	25,126,797.85	29,159,393.10	
A/P ACCRUAL - Est for Current Mth Posted	28,751,661.04	31,659,624.37	29,959,836.78

309,35.

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REVERSE P/M DEFERRED GAS COST	8,622,192.85	17,941,084.18	27,182,234.02
RECORD C/M DEFERRED GAS COST	(17,941,084.18)	(26,995,176.46)	(24,020,685.77)