

**IN THE TENNESSEE REGULATORY AUTHORITY
AT NASHVILLE, TENNESSEE**

IN RE:)	
)	
PETITION OF PIEDMONT NATURAL)	
GAS COMPANY, INC. FOR)	DOCKET NO. 13-00119
ACCOUNTING ORDER)	

**CONSUMER ADVOCATE AND PROTECTION DIVISION'S
RESPONSE TO PIEDMONT NATURAL GAS COMPANY, INC.'S
MOTION FOR SUMMARY JUDGMENT**

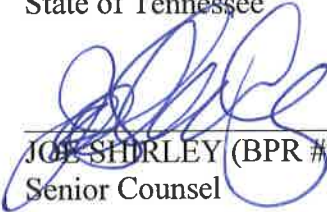
The Consumer Advocate and Protection Division of the Office of the Attorney General ("Consumer Advocate"), pursuant to the Order Establishing Procedural Schedule entered on January 10, 2014, respectfully submits its response to the Motion for Summary Judgment filed by Piedmont Natural Gas Company, Inc. ("Piedmont") on February 26, 2014.

Piedmont requests the Authority to grant it summary judgment in its favor on the preliminary issues of (1) whether the costs underlying the proposed adjustments in Piedmont's ACA account are legitimate gas costs eligible for inclusion in that account; and (2) whether Piedmont's proposed ACA account adjustments are barred under the terms of the audit report approved by the Authority in TRA Docket No. 07-00174. The Consumer Advocate neither supports nor opposes Piedmont's motion.

The Consumer Advocate would note, however, that even if Piedmont is granted full or partial summary judgment in its favor on these threshold issues, additional proceedings in this docket, as contemplated by the Order Establishing Procedural Schedule, will be required to determine whether customers' rates and charges should be increased to reflect the proposed adjustments in Piedmont's ACA account in light of attendant circumstances and applicable ratemaking laws and regulations.

RESPECTFULLY SUBMITTED,

ROBERT E. COOPER, JR. (BPR #10934)
Attorney General and Reporter
State of Tennessee



JOE SHIRLEY (BPR #22287)
Senior Counsel
Office of the Attorney General
425 5th Avenue North
P.O. Box 20207
Nashville, Tennessee 37202-0207
(615) 741-8727
(615) 741-1026 (facsimile)
joe.shirley@ag.tn.gov

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

Jane Lewis-Raymond
Vice President & General Counsel
Piedmont Natural Gas Company, Inc.
P.O. Box 33068
Charlotte, NC 28233
jane.lewis-raymond@piedmontng.com

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

James H. Jeffries IV
Moore & Van Allen PLLC
100 North Tryon Street, Suite 4700
Charlotte, NC 28202-4003
jimjeffries@mvalaw.com

Shiva K. Bozarth
Legal Counsel
Tennessee Regulatory Authority
Andrew Jackson State Office Building
500 Deaderick Street, 4th Floor
Nashville, TN 37243
shiva.k.bozarth@tn.gov

This the 7th day of March, 2013.



JOE SHIRLEY