

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

IN RE:)	
)	
PETITION OF PIEDMONT NATURAL)	
GAS COMPANY, INC., FOR)	DOCKET NO. 14-00017
AUTHORIZATION TO AMORTIZE)	
AND REFUND TO CUSTOMERS)	
EXCESS ACCUMULATED DEFERRED)	
INCOME TAXES)	

PETITION TO INTERVENE

Robert E. Cooper, Jr., Attorney General and Reporter for the State of Tennessee, by and through the Consumer Advocate and Protection Division of the Office of the Attorney General ("Consumer Advocate"), pursuant to Tenn. Code Ann. § 65-4-118, respectfully petitions the Tennessee Regulatory Authority ("TRA" or "Authority") to grant the Consumer Advocate's intervention into this proceeding on behalf of consumers and the public interest, because the amortization and refund of \$4,667,413 in excess accumulated deferred income taxes over a three-year period as proposed by Piedmont Natural Gas Company, Inc. ("Piedmont") may affect the charges that Piedmont's customers will be required to pay for natural gas utilities services.

The Consumer Advocate states the following additional grounds in support of this Petition to Intervene:

1. The Consumer Advocate is authorized by Tenn. Code Ann. § 65-4-118 to represent the interests of Tennessee consumers of public utilities services by

participating or intervening as a party in any matter or proceeding before the Authority or initiating such proceeding in accordance with the Uniform Administrative Procedures Act and Authority rules. The Consumer Advocate, therefore, qualifies under the law as an intervenor in this proceeding.

2. Piedmont is a public utility regulated by the Authority and provides natural gas utilities services to approximately 169,400 consumers located in the State of Tennessee.

3. On February 21, 2014, Piedmont filed in the Authority a Petition for Authorization to Amortize and Refund to Customers Excess Accumulated Deferred Income Taxes.

4. Piedmont requests that the Authority approve a regulatory liability of \$4,667,413 to recognize the excess accumulation of deferred income taxes on Piedmont's books.

5. Piedmont also requests that the regulatory liability be amortized over a three-year period and be refunded to customers through a decrement to Piedmont's rates during that period.

6. Piedmont's request to recognize and amortize a regulatory liability related to the excess accumulation of deferred income taxes may result in an increase in utility rate base on which future rates and charges are determined.

7. Accordingly, Piedmont's request to recognize and amortize a regulatory liability related to the excess accumulation of deferred income taxes may affect the rates that Piedmont's customers will be required to pay for natural gas utilities

services in Tennessee. Thus, consumers' legal rights, duties, and interests may be determined in this proceeding.

8. Additional investigation and discovery may be needed to determine whether the relief requested by Piedmont in this proceeding is in the best interests of Tennessee consumers.

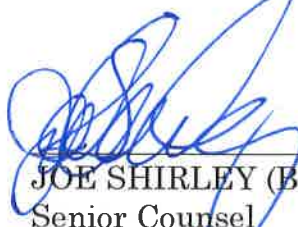
9. Only by participating as a party to this proceeding can the Consumer Advocate adequately carry out its statutory duty to represent the interests of Tennessee consumers of public utilities services.

Wherefore, the Consumer Advocate requests the Authority to grant the Petition to Intervene.

RESPECTFULLY SUBMITTED,



ROBERT E. COOPER, JR. (BPR #010934)
Attorney General and Reporter
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CERTIFICATE OF SERVICE

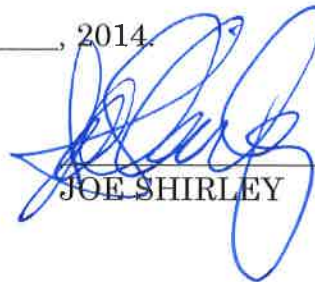
I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

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This the 28th day of Febr., 2014.



JOE SHIRLEY