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January 26, 2017

Via Hand-Delivery

The Honorable Earl Taylor
Executive Director
Tennessee Regulatory Authority
c/o Sharla Dillon
502 Deaderick Street, Fourth Floor
Nashville, Tennessee 37243

***Re: Petition of Piedmont Natural Gas Company for Approval of an Integrity
Management Rider to its Approved Rate Schedules and Service Regulations
Docket No. 16-00140***

Dear Mr. Taylor:

Attached are the responses to the Consumer Protection and Advocate Division's informal discovery request of January 13, 2017 in the above-referenced docket. These responses were provided to the Consumer Advocate on January 25, 2017. All attachments to these responses have been sent on a compact disc via UPS Overnight.

Please note that many of the attachments have been marked CONFIDENTIAL. Piedmont requests that these be treated as such pursuant to the September 27, 2013 Protective Order filed in Docket No. 13-00118.

This material is also being filed today by way of email to the Tennessee Regulatory Authority docket manager, Sharla Dillon. Please file the original and four copies and stamp the additional copy as "filed." Then please return the stamped copy to me by way of our courier.

Should you have any questions concerning this matter, please do not hesitate to contact me at the email address or telephone number listed above.

With kindest regards, I remain

Very truly yours,



R. Dale Grimes

Enclosures

The Honorable Earl Taylor
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Page Two

cc: Pia Powers
Bruce Barkley
David Foster
Wayne Irvin

**PIEDMONT NATURAL GAS COMPANY, INC.
INTEGRITY MANAGEMENT RIDER
TRA DOCKET NOS. 16-00140
CAPD INFORMAL DATA REQUEST NO. 1
Date Issued: January 13, 2017**

1. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Please segregate the monthly IMR plant additions into the following categories: Tennessee Direct Payroll; Tennessee Overhead; Piedmont Allocated Payroll; Piedmont Allocated Overhead; Third Party Vendors; and Other.

Response: Please see CONFIDENTIAL attachment.

Response prepared by: PNG Regulatory Affairs & Reporting (Laura Hager), and Plant Accounting (Mary White).

Response provided by Piedmont Natural Gas on January 25, 2017.

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2. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Provide a complete listing of all IMR projects since inception sorted by Funding Project Number, including Funding Project Description and Capital Project Type.

Response: Please see attachment.

Response prepared by: PNG Regulatory Affairs & Reporting (Laura Hager), and Plant Accounting (Mary White).

Response provided by Piedmont Natural Gas on January 25, 2017.

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3. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Specifically, refer to Schedule 1 of the monthly reports that allocate joint property to Tennessee. Provide the source and support (including general ledger support) for the calculation of the Tennessee allocation factor for Joint Property of 17.16%.

Response: Please see CONFIDENTIAL attachment.

Response prepared by: PNG Regulatory Affairs & Reporting (Jenny Furr), and Plant Accounting (Mary White).

Response provided by Piedmont Natural Gas on January 25, 2017.

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5. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Provide a copy of the Company's ledger confirming the monthly IMR plant additions recorded November 2015 through October 2016.

Response: Please see CONFIDENTIAL attachments. CONFIDENTIAL 1-5 Attachments 1 of 3 and 2 of 3 were generated from Piedmont's plant accounting system, PowerPlan. CONFIDENTIAL 1-5 Attachment 1 of 3 shows the capital expenditures in GL account 10700 (CWIP) from November 2015 to October 2016 as applicable to all Tennessee direct assets. CONFIDENTIAL 1-5 Attachment 2 of 3 shows the unallocated capital expenditures in GL account 10700 (CWIP) from November 2015 to October 2016 for all joint property assets including the OASIS project. CONFIDENTIAL 1-5 Attachment 3 of 3 cross-references the amounts in CONFIDENTIAL Attachments 1 and 2 to Piedmont's balance sheets. See the summary below which ties these amounts to the IM Capital Investment Amounts shown in Piedmont's 11/30/2016 filed IMR Annual Report.

CAPD DR 1-5_attachment 1 of 3_CONFIDENTIAL.pdf

TN Capital Expenditures 11/1/2015 - 10/31/2016

See pdf page 2 of 13 17-CORR Total = \$ 37,413.60 *(As shown on IMR Monthly Report for Oct 2016, Schedule 1 in 2016 Annual Filing)*

See pdf page 2 of 13 17-CSNG Total= \$ 35,975.89 *(As shown on IMR Monthly Report for Oct 2016, Schedule 1 in 2016 Annual Filing)*

See pdf page 3 of 13 17-DIMP Total= \$ 9,966,759.88 *(As shown on IMR Monthly Report for Oct 2016, Schedule 1 in 2016 Annual Filing)*

See pdf page 13 of 13 17-TIMP Total= \$ 6,278,721.19 *(As shown on IMR Monthly Report for Oct 2016, Schedule 1 in 2016 Annual Filing)*

Total Integrity TN Direct **\$ 16,318,870.56** *(As shown on IMR Monthly Report for Oct 2016, Schedule 1 in 2016 Annual Filing)*

Grand Total of all TN Direct (See pdf page 13 of 13) \$55,952,001.94

CAPD DR 1-5_attachment 2 of 3_CONFIDENTIAL.pdf

CO3-State OASIS Capital Expenditures 11/1/2015 - 10/31/2016

See page 1 of 1 OASIS - Joint Property CO3- State = \$ 21,898,877.65 *(Unallocated amount shown on IMR Monthly Report for Oct 2016, Schedule 1 in 2016 Annual Filing)*

Response prepared by: PNG Regulatory Affairs & Reporting (Jenny Furr, Kally Couzens), and Plant Accounting (Mary White).

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6. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Specifically, refer to Schedules 6, 7, 8 and 9 of the Annual Report regarding the deferred income tax calculations. Please provide the source and support for the assumption that all capital expenditures (including joint property expenditures related to OASIS) are properly classified specifically to MACRS 15-year life property. Specifically, we note that the TIMP and DIMP property has a book depreciation rate of 1.45%, resulting in a 69-year book life. Therefore, it appears that the 15-year tax life for TIMP and DIP property may be incorrect. To address this concern, please provide the source and support for the Company's assumption that TIMP and DIMP capital additions are properly classified to MACRS 15-year life property. In addition, please provide the MACRS tax and book lives used by the Company for all other capital investment additions.

Response: Piedmont performs the computations of the Annual Revenue Requirements under the IMR mechanism pursuant to the 11/27/2013 Joint Stipulation Agreement between Piedmont and the CAPD and as subsequently approved by the TRA.

Note that Piedmont has previously provided data request responses to the CAPD disclosing the details of the computation of the Company's Annual Revenue Requirement under the IMR, including the use of MACRS 15 tax depreciation. Please see the response to item #2 in the IMR data request responses provided to the CAPD on October 1, 2013 (filed in Docket No. 13-00118 on October 21, 2013). Also please see item #12 Attachment 2 of 2 in the IMR data request responses provided to the CAPD on January 28, 2016 referencing Docket Nos. 13-00118 and 15-00116.

Note that Piedmont has previously provided data request responses to the CAPD disclosing the details of the computation of the Company's Annual Revenue Requirement under the IMR, including the use of MACRS 15 tax depreciation. Please see the response to item #2 in the IMR data request responses provided to the CAPD on October 1, 2013 (filed in Docket No. 13-00118 on October 21, 2013). Also please see item #12 Attachment 2 of 2 in the IMR data request responses provided to the CAPD on January 28, 2016 referencing Docket Nos. 13-00118 and 15-00116.

Piedmont uses MACRS-15 for its TIMP assets and MACRS-20 for its DIMP assets, pursuant to IRS Revenue Procedure 87-56. Note that TIMP assets represents the vast majority (\$170.8 million) of the cumulative capital expenditures as of 10/31/2016 (\$192.8 million) in Piedmont's TN IMR. IRS Revenue Procedure 87-56 establishes asset lives for property and the applicable general depreciation period; MACRS uses the general asset depreciation period in the Revenue Procedure to determine the MACRS life. See 1-6 Attachment 1 of 2 for a copy of IRS Revenue Procedure 87-56 and a table summarizing the MACRS periods used by the Company by asset class; Piedmont has utility assets in the classes marked in 1-6 Attachment 1 of 2 and uses a MACRS period consistent with that listed in the column for "General Depreciation System". See 1-6

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Attachment 2 of 2 for a depreciation rate study which indicates the book asset lives used by the Company; the depreciation rates proposed in this study, as summarized in Appendix A, are Piedmont's current TRA-approved depreciation rates.

Response prepared by: PNG Regulatory Affairs & Reporting (Pia Powers, Kally Couzens), and Tax (Lynn Boyette)

Response provided by Piedmont Natural Gas on January 25, 2017.

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7. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Specifically, refer to Schedules 6, 7, 8 and 9 of the Annual Report regarding the NOL benefit of the ADIT calculations. Provide the source and support for the conclusion that bonus depreciation results in a “NOL Benefit” of \$24, 529, 845 in Year 4 of Vintage Year Fiscal 2013 Property; \$1, 075, 611 in Year 3 of Vintage Year Fiscal 2014 Property; \$0 in Year 2 of Vintage Year Fiscal 2015 Property; and \$0 in Year 1 of Vintage Year 2016 Property. Provide all supporting calculation for the determination of each vintage year of NOL Benefit.

Response: The total NOL benefit included in the IMR calculation (“IMR_NOL”) is \$25,605,456. The IMR_NOL benefit is incorporated in the IMR calculation by reducing each vintage’s ADIT until the IMR_NOL is fully captured in the IMR calculations. The allocation of the IMR_NOL to a specific vintage has no other significance.

The IMR_NOL is limited to the lesser of the total ADIT benefit calculated on IMR property (“IMR_ADIT”) or the amount of the Tennessee jurisdictional NOL (“TN_NOL”). This limitation assures that the IMR_NOL benefit only includes the benefit from accelerated depreciation on the IMR property. The total amount of IMR_ADIT is \$45,751,353. The TN_NOL is \$25,605,456. IMR_NOL is \$25,605,456, which is the lesser of IMR_ADIT or the TN_NOL benefit.

Please see CONFIDENTIAL attachment.

Response prepared by: PNG Regulatory Affairs & Reporting (Pia Powers, Kally Couzens), and Tax (Lynn Boyette).

Response provided by Piedmont Natural Gas on January 25, 2017.

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8. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Specifically, refer to Schedule 1 of the Annual Report regarding the calculation of the deferred account balance. Please provide the source and support for the annual interest rates included on Line 8 of this schedule.

Response: Please see attachment.

Response prepared by: PNG Regulatory Affairs & Reporting (Jenny Furr).

Response provided by Piedmont Natural Gas on January 25, 2017.

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9. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Specifically, refer to Schedule 1 of the Annual Report regarding the calculation of the deferred account balance. Please provide the source and support for the computation of the individual monthly amounts posted to the ledger in accounts 48010, 48110, 48120, 48300 and 48900 from November 2015 through October 2016.

Response: Please see attachment.

Response prepared by: PNG Regulatory Affairs & Reporting (Kally Couzens, Laura Hager).

Response provided by Piedmont Natural Gas on January 25, 2017.

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10. Refer to the November 2015 – October 2016 IMR Capital Investment Detail. Specifically, refer to Schedule 1 of the Annual Report regarding the calculation of the deferred account balance. Please provide a copy of the Company's general ledger from November 2015 through October 2016 confirming the amounts posted.

Response: Please see CONFIDENTIAL attachments.

Response prepared by: PNG Regulatory Affairs & Reporting (Jenny Furr).

Response provided by Piedmont Natural Gas on January 25, 2017.

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11. Refer to the November 2015 - October 2016 IMR Capital Investment Detail. Specifically refer to Schedule 2 of the Annual Report regarding the monthly billing determinants. Please provide the source and support for the therm usage by tariff rate from November 2015 through October 2016.

Response: Please see CONFIDENTIAL attachment.

Response prepared by: PNG Regulatory Affairs & Reporting (Jenny Furr).

Response provided by Piedmont Natural Gas on January 25, 2017.

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12. Refer to the November 2015 - October 2016 IMR Capital Investment Detail. Specifically refer to Schedules 2 of the Annual Report regarding the monthly billing determinants. Please provide a copy of the Company's general ledger from November 2015 through October 2016 confirming the amounts posted.

Response: Please see CONFIDENTIAL 1-10 Attachment.

Response prepared by: PNG Regulatory Affairs & Reporting (Jenny Furr).

Response provided by Piedmont Natural Gas on January 25, 2017.

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13. Refer to the Integrity Management Rider 2016 Annual Report that was included with the Company's filing. Please provide the 2016 Annual Report Schedule 1 ("Schedule of Journal Entries Related to the Integrity Management Rider for the Previous Twelve Months (November 2015 thru October 2016)") in excel format with links intact. Additionally, please provide the source and support for the aforementioned excel schedule.

Response: Please see attachment. Also see the CONFIDENTIAL 1-10 Attachment, which contains the journal entry detail reports confirming the amounts posted in the 2016 Annual Report Schedule 1.

Response prepared by: PNG Regulatory Affairs & Reporting (Jenny Furr)

Response provided by Piedmont Natural Gas on January 25, 2017.

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14. Please provide a description of the OASIS project and a description of the OASIS project's function as it relates to the IMR Rider. Discuss in detail with specificity all of the components of the OASIS project. Further, provide the Company's rationale as to why the OASIS project is included in the IMR Rider and, in addition, provide copies of any work papers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, studies, or financial information that provides a cost / benefit or potential realizable benefit from OASIS.

Response: The Operations Assets and System Integrity Solutions ("OASIS") project entails the implementation of integrated systems, processes, and data to facilitate the efficient, effective, safe construction and management of pipeline assets. The systems deployed under the OASIS project will support asset management, compliance documentation, and work management for transmission, distribution and construction. This project is being performed in order to remain compliant with current integrity specifications under US DOT regulations Part 192, Subparts O and P.

The basis of both the Transmission and Distribution Integrity Rules in CFR Part 192 is the concept of "know your system". This ideology requires operators to gather and integrate data into their integrity plans as well as daily operations. Piedmont is working to employ systems through the OASIS project to accomplish these regulatory requirements in a way that will ensure the safe, reliable, compliant operations of our pipeline systems. Please see 1-14 Attachment for the relevant sections from US DOT regulations Part 192, Subparts O and P that provide support as to why the Company includes the OASIS project under its Integrity Management Program.

The components of OASIS are as follows:

1. Work Management: Manage contractors, enter as-built information which includes material design and test information, plan work, forecast work including cost estimates, manage standards, create template design.
2. Asset Management: Create the record of assets as it relates to design material, create asset maintenance schedule associated with the assets, track compliance, report on compliance, manage leak surveys.
3. Contractor Portal: Receive work, enter daily reports, submit job completion, post invoices.
4. Ventyx, Service Suite, Mobile GIS, Mobile Forms: Manage resources, update asset condition data through field tests, inspections and maintenance, update work order status, enter time, initiate work, create/manage schedule, create/manage route, dispatch personnel, post as-built display map.

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5. Smallworld GIS: Cathodic Protection ("CP") Manager, leak analysis, valve isolation, inventory reporter, High Consequence Area ("HCA") Analysis, design layout tool, design workflow, work package preparation, spatial analytics on data collected during maintenance, tests and inspections. *(Note: this is an important aspect of Piedmont's data integration and threat analysis.)*

Piedmont's primary objective is to operate a safe natural gas system. To do so, we assess the threats that could potentially impact safety. Our natural gas transmission system operates at a higher pressure than our distribution system and for this reason any kind of integrity failure could introduce unacceptable consequences. Therefore, one of our top priorities is ensuring that our transmission system is in good condition.

There are a number of ways to do this. First, we need to understand the threats and then assess the risks these threats present. An integrity assessment requires a thorough review of all information associated with the pipeline. Some examples of these include test records, inspection records, material records, operating history and cathodic protection performance. The expectation during an assessment is to "integrate" or overlay all this information in order to determine the risk. Historically, this has been a manual process with limits to its effectiveness. The current expectation is to use systems to perform this integration of data in a much more effective way. Our OASIS project is being designed to facilitate data integration and risk assessment. It is a critical component of any integrity management program.

Piedmont's sole purpose in engaging in the OASIS project was to address/mitigate utility risk associated with pipeline integrity management. Integrity management is the primary driver of the OASIS project. Piedmont relied upon the language in its TRA-approved tariff (Service Schedule 317 – Integrity Management Rider) for guidance to recover OASIS project costs through the IMR. For the purposes of the IMR, the tariff defines "Integrity Management Investment Amount" to mean "...the approved amount of actual capital investment of the Company resulting from prevailing state and federal standards for pipeline integrity and safety for complying with DIMP and TIMP regulations and not otherwise included in current base rates." Therefore, Piedmont is including capital investment related to the OASIS project in the IMR.

Response prepared by: PNG Regulatory Affairs & Reporting (Kally Couzens, Laura Hager, Pia Powers) and Operations (Victor Gaglio, Neil Moser)/

Response provided by Piedmont Natural Gas on January 25, 2017.

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15. Please provide and describe in detail with specificity the percentages of the OASIS project, in terms of functionality and costs, that applies to Tennessee and to other States in which OASIS is used (or is anticipated to be used), and how those percentages were derived. Discuss in detail with specificity all factors that apply in OASIS' allocation to Tennessee. Please provide an analysis of OASIS' allocation percentage as it related to the functionality and costs provided in all states other than Tennessee. Provide copies of all filings by the Company seeking approval for rates related to costs related to OASIS in every State in which such filings have been made, together with all orders by any State or federal agency related to same.

Response: The OASIS project was designed and built to serve Piedmont's gas utility operations in TN, NC & SC, in a manner consistent with other IT assets that globally support Piedmont's gas utility operations in each of these states. Thus, the OASIS project is recorded on Piedmont's books as a 3-state joint property asset. For jurisdictional regulatory reporting purposes, it has been Piedmont's long standing practice to allocate 3-state joint property assets to each of its three regulatory jurisdictions using the Net Plant (Plus CWIP), Excluding Joint Property allocator. Such net plant allocator is calculated using utility asset balances as of the end of the fiscal year, and utilizing that ratio for the subsequent fiscal year reporting. Tennessee's allocated percentage of 3-state joint property assets as of October 31, 2016 is 17.16%. Piedmont continues to find the net plant allocator as the most reasonable and appropriate basis for jurisdictional cost allocation of all of its 3-state joint property assets including OASIS.

Piedmont has been granted recovery of OASIS costs in South Carolina pursuant to annual Rate Stabilization Act ("RSA") mechanism filings which update the Company's base rates each November 1st. The recovery of OASIS costs in SC is not individually referenced in any Piedmont RSA filing order or related order from the Public Service Commission of South Carolina ("PSCSC"); rather OASIS is part of the overall rate base, including CWIP, that has been approved for recovery in that jurisdiction. See 1-15 Attachment 1 of 3 for the Company's last five RSA rate adjustment filings and associated PSCSC orders, which are those wherein OASIS costs were incurred and subsequently authorized for rate relief.

Piedmont has also been granted recovery of OASIS costs in North Carolina, pursuant to its NC IMR mechanism filings which update the Company's IMR rates in that jurisdiction. Consistent with general ratemaking practices under the jurisdiction of the North Carolina Utilities Commission ("NCUC"), CWIP is not included in rate base. Therefore, integrity management project costs recovered through the NC IMR, including OASIS, are done so on the basis of utility plant in service investment amounts. See 1-15 Attachments 2 of 3 & 3 of 3 for the Company's NC IMR rate adjustment filings and NCUC orders granting such recovery.

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16. Affirm or deny Piedmont's position is that the IMR continues to be in the public interest. Explain in detail with specificity whether there has been any change that has resulted in or from the implementation of the IMR that would have any effect on whether the IMR is or remains in the public interest. Please explain and justify your response including all continuing benefits from the implementation of the IMR.

Response: Piedmont affirms its position that the IMR continues to be in the public interest. This mechanism continues to create a partial and interim bridge between rate cases to recover the costs of new capital investment by the Company for compliance with mandatory federal pipeline safety and reliability regulations. In approving the IMR mechanism in 2014, the Authority found that the IMR mechanism was in the public interest. Piedmont is not aware of any circumstances to this effect that have changed since that Authority ruling.

Response prepared by: PNG Regulatory Affairs & Reporting (Pia Powers).

Response provided by Piedmont Natural Gas on January 25, 2017.

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17. Explain in detail with specificity whether there has been any change in the methodologies used in or by the IMR since its implementation in Docket 13-00118. If so, state the change, the rationale for the change, and the financial and rate impact of such change.

Response: As stated in the cover letter to the Company's annual IMR report filed 11/30/2016, Piedmont made a modification to the methodology used in the calculation of the Integrity Management Revenue Requirement ("IMRR"). The modification was to the calculation of the accumulated deferred income tax ("ADIT") rate base deduction, and was made in order to comply with IRS tax normalization requirements. Specifically, Piedmont included the use of 50% bonus depreciation for the computation of ADIT and the recognition of Tennessee's jurisdictional net operating loss ("NOL") carryover. In the calculation of the IMRR, the NOL offsets some of the ADIT rate base deduction, limited to the lesser of the total ADIT benefit calculated on IMR property or the amount of the Tennessee jurisdictional NOL. This limitation assures that the benefit from the NOL offset only includes the benefit from the accelerated depreciation on the IMR property, thus not violating IRS tax normalization requirements. Therefore, Piedmont made this change to the IMRR calculation in recognition of the requirement to be in compliance with IRS tax normalization rules.

As detailed in Piedmont's annual IMR report filed 11/30/2016, the computed total IMRR for the annual period beginning January 1, 2017 is \$23,047,956. Had Piedmont not revised its methodology for calculating the ADIT rate base deduction, the computed total IMRR for the annual period beginning January 1, 2017 would have been \$23,174,328. In other words, the Company's adoption of the modified methodology (driven by the need to remain in compliance with IRS tax normalized requirements) results in a \$126,372 annual savings to customers.

Response prepared by: PNG Regulatory Affairs & Reporting (Pia Powers).

Response provided by Piedmont Natural Gas on January 25, 2017.

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18. Explain in detail and with specificity the basis upon which the Company has demonstrated, or otherwise concluded, that the amounts capitalized or expended that are the subject of this filing or prior filings that address the IMR are prudent. Provide copies of any work papers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, studies, or financial information that demonstrates OASIS costs are prudent in a rate making context.

Response: All costs being recovered through the IMR mechanism are associated with Piedmont's compliance with federal safety and integrity management rules and regulations. These programs are managed and operated by Piedmont on a Company-wide basis. The costs are required to be incurred in order to comply with federal law. The costs are recorded on Piedmont's books consistent with the jurisdiction to which the asset serves/provides benefit; the costs associated with the OASIS project, which is the only project included to-date in the IMR mechanism whose costs are not directly assigned to Tennessee (or any other individual jurisdiction), are allocated to the various jurisdictions in which Piedmont operates (NC/SC/TN) in accordance with Piedmont's standard capital allocation practices pursuant to Piedmont's standard accounting practices and rules. Piedmont submits that these facts establish the prudence of these costs in a ratemaking context.

Response prepared by: PNG Regulatory Affairs & Reporting (Pia Powers)

Response provided by Piedmont Natural Gas on January 25, 2017.

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19. Produce copies of all documents — including, without limitation, work papers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, studies, or financial information — relied upon by Piedmont or any affiliate of Piedmont on evaluating, reaching conclusions, or formulating any opinion on the IMR.

Response: Piedmont is unable to respond to this request because it is unduly vague and overbroad. As requested here, this scope of production could easily encompass privileged information/communications as well as every single piece of paper or electronic data in Piedmont's possession that in any way impacts or reflects upon the IMR mechanism in Tennessee. Further, Piedmont has expressed its opinion regarding the IMR mechanism in Tennessee on multiple prior occasions in filings before the TRA and in its settlement agreement with the Consumer Advocate. Piedmont has also expressed its opinion on the IMR in prior responses above and may have also discussed the mechanism in public filings with the SEC prior to the time it merged with Duke Energy. Piedmont continues to believe that the IMR is an effective mechanism that has accomplished precisely the goal intended when it was adopted. To the best knowledge of the individuals responding to this data request, there are no documents in Piedmont's possession expressing a different opinion.

Response prepared by: PNG Regulatory Affairs & Reporting (Pia Powers)

Response provided by Piedmont Natural Gas on January 25, 2017.

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20. Please identify each person who you expect to utilize as an expert witness during the course of these proceedings and/or during a hearing on the merits in this docket.

Response: Piedmont has made no determination whether to utilize any expert witnesses in this proceeding inasmuch as the proceeding has not been declared a contested case or set for hearing at this time.

Response prepared by: PNG Regulatory Affairs & Reporting (Pia Powers)

Response provided by Piedmont Natural Gas on January 25, 2017.

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21. Identify, for each response, all persons assisting in the answering of each of these requests. Please state the request(s) on which each such person(s) assisted.

Response: This information has been provided with each response above.

Response prepared by: PNG Regulatory Affairs & Reporting (Pia Powers).

Response provided by Piedmont Natural Gas on January 25, 2017.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on January 26, 2017, a copy of the attached was served on the following by electronic mail and by depositing a copy of the same in the United States Mail, First Class Postage Prepaid, addressed as follows:

Wayne Irvin
Emily Knight
Office of the Attorney General
Consumer Advocate and Protection Division
P. O. Box 20207
Nashville TN 37202


