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**Electronically Filed in TPUC Docket Room February 24, 2020 1:46 p.m**

February 24, 2020

Executive Director Earl Taylor  
c/o Ectory Lawless  
Tennessee Public Utility Commission  
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. 19-00107***

Dear Mr. Taylor:

Enclosed please find an original and five (5) copies Piedmont Natural Gas Company, Inc.'s ("Piedmont") responses to the Consumer Protection and Advocate Division's second set of discovery requests dated February 10, 2020 in the above-captioned docket.

Please note that one of the attachments has 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 Public Utility Commission docket manager, Ectory Lawless. Please file the original and four copies and stamp the additional copies as "filed." Then please return the stamped copy to me by way of our courier.

Very truly yours,

Paul S. Davidson

PSD:cdg  
Enclosures

**PIEDMONT NATURAL GAS COMPANY, INC.**  
**DOCKET NO. 19-00107**  
**IMR Annual Report**  
**CAD SECOND DATA REQUEST**  
**Date Issued: February 10, 2020**  
**Date Due: February 24, 2020**

1. Refer to the Company's response to CA1-3, CA1-4, and CA1-5 regarding the allocation factor calculation for joint plant for 2017, 2018 and 2019. It appears that Piedmont went from an allocation factor of 17.16% in October 2016 to a 16.50% allocation factor in November 2016 and then to a 16.30% allocation factor in January 2017. Thereafter, Piedmont appears to have implemented a new allocation factor at the first of each year (January 2018 and 2019) based upon net plant at December 31<sup>st</sup>.

Next, refer to the footnote at the bottom of Attachment 1 to CA1-3 where the Company states that "The Net Plant Allocation factor is updated annually in January using actual plant balances as of the prior December.

Finally, refer to the Company's response to CA1-18 in Docket No. 15-00116 regarding the calculation of allocation factors. In this response, the Company states in part "The net plant ratio is calculated using information at the end of the previous fiscal year, October 31, and is utilized for allocations in the next fiscal year beginning November 1".

Provide a copy of the Company's notice to the Commission as well as Commission authority for the Company to change the time period for the allocation factor calculation from net plant at October 31<sup>st</sup> to December 31<sup>st</sup>.

**Response:** For all of Piedmont's jurisdictional financial reporting, it has been the Company's longstanding practice to allocate joint property between Piedmont's three state jurisdictions -- TN, NC and SC -- consistently for each month of the fiscal year based on ratio of direct property net plant balances by jurisdiction as of the end of the prior fiscal year.

For many years Piedmont operated with a 12-month fiscal year ending October 31. Accordingly, the net plant allocation factor used for jurisdictional financial reporting in any

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fiscal year was calculated on the basis of actual net plant balances for direct property as of the last day (Oct 31) of the prior fiscal year.

Upon the acquisition of Piedmont by Duke Energy Corporation in October 2016, the fiscal year for Piedmont was prospectively modified to the 12-month period ending Dec 31. As a part of the transition from a 2016 fiscal year ended Oct 31 to a 2017 fiscal year ended Dec 31, the two-month interim period of November 2016 and December 2016 was functionally a stub fiscal year – a two-month transitional fiscal year that was filed with the SEC under Form 10-QT.

Even during this two-month transitional fiscal year, Piedmont continued its long-standing practice of allocating joint property each month within the fiscal year on the basis of direct property balances by jurisdiction as of the end of the prior fiscal year. Accordingly, for November 2016, the net plant allocation factor was calculated on the basis of direct property balances by jurisdiction as of 10/31/2016 (i.e. the end of the prior fiscal year); it was handled likewise for December 2016. From January 2017 through December 2017 (fiscal year 2017), the net plant allocation factor was calculated on the basis of direct property balances by jurisdiction as of 12/31/2016 which was the end of the prior - albeit stub - fiscal year.

No advanced notice was provided to the Commission regarding the Company's computation of the joint property allocation factor in light of the change to the Company's fiscal year period, nor is the Company aware of a requirement to make such notification or request any Commission authorization concerning this matter. The Company noted in each of its monthly IMR report filings and annual IMR report filings the basis for the joint property allocator used in the computations shown therein.

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**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Pia Powers, Managing Director - Gas Rates & Regulatory**

Response provided by Piedmont Natural Gas Company, Inc. on February 24, 2020.

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2. Refer to the Company's response to CA1-3, CA1-4, and CA1-5 regarding the allocation factor calculation for joint plant for 2017, 2018 and 2019. Provide a copy of the Company's ledger supporting the account balances (for North Carolina, South Carolina, and Tennessee) for gross plant in service, accumulated depreciation, construction work in progress, retainage, and contributions in aid of construction at December 31, 2016, 2017 and 2018.

**Response:** See the three attachments.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Laura Hager, Lead Rates & Regulatory Strategy Analyst**

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3. Provide the source and support for the Tennessee allocation factor for joint property of 16.50% that was applied to joint property for November and December 2016.

**Response:** See the attachment.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Laura Hager, Lead Rates & Regulatory Strategy Analyst**

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4. Refer to the Company's response to CA1-3, CA1-4, and CA1-5 regarding the allocation factor calculation for joint plant for 2017, 2018 and 2019. Specifically, note that the allocation factor calculation contains a component for contributions in aid of construction (CIAOC) for 2017, 2018, and 2019. However, the allocation factor calculations prior to 2017 omitted this CIAOC component. Provide a copy of the Company's notice to the Commission as well as Commission authority for the Company to change the allocation factor calculation to include a CIAOC component for allocations of joint property made after January 1, 2017.

**Response:** In the course of preparing the computation of the fiscal year 2017 joint property allocation factor, the Company determined that it would be appropriate to include the balance in general ledger account 271000 (Contributions In Aid of Construction - CIAC) in that computation. Therefore, the Company incorporated the account 27100 balance as of the end of the prior fiscal year in its computation of the joint property allocator for fiscal year 2017 and for each fiscal year thereafter.

No notice was provided to the Commission regarding this matter, nor is the Company aware of a requirement to make such notification or request any Commission authorization concerning this matter.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Pia Powers, Managing Director - Gas Rates & Regulatory**

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5. Refer to the Company's response to CA1-7 regarding the Company's ledger supporting the monthly IMR plant additions recorded from November 2016 through October 2019. The Company's reply to CA1-7 appears to be non-responsive in that it did not provide a copy of the monthly ledger balance. Therefore, provide a copy of the Company's ledger confirming the monthly IMR plant additions - by month - recorded from November 2016 through October 2019. The Company's response to this item should be in the same format as CA1-5 in Docket No. 16-00140.

**Response:** In attachment #1 provided in response to CA1-7 in this docket, the Company provided its monthly integrity management investment from November 1, 2016 through October 31, 2019; this information was sourced from Power Plan, which is the Company's fixed asset sub ledger that feeds the general ledger. Attachments 1 and 2 provided herein reflect total investment from November 1, 2016 through October 31, 2019 for the Company's Tennessee direct assets as well as for the Company's joint property assets of which Tennessee is allocated a portion using the joint property allocation factor. As requested, attachments 1 and 2 provided herein are in the same format as the attachments previously provided by the Company's in response to CA1-5 in Docket No. 16-00140.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Laura Hager, Lead Rates & Regulatory Strategy Analyst**

Response provided by Piedmont Natural Gas Company, Inc. on February 24, 2020.

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6. Refer to the Company's response to CA1-10 regarding the Company's ledger support for the amounts posted on the "Annual Rpt-Jrnl Entries-Sch1" tab of the "2019 TN IMR Annual Report – Revised" spreadsheet that was included with the Company's filing. Provide an actual copy of the Company's monthly ledger from November 2016 through October 2019 to confirm the amounts posted.

**Response:** The attachment provided by the Company in response to CA1-10 in this docket consisted of a report generated directly from SAP Business Intelligence (aka WEBI), which is the Company's reporting tool to access account balances and detail from the People Soft general ledger accounting system. See the attachments herein for copies of the actual journal entries from November 1, 2016 through October 31, 2019 that contain the line item detail provided in the Company's response to CA1-10 in this docket.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Paul Mosley, Rates & Regulatory Strategy Analyst**

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7. Refer to the monthly usage reports (301C) provided in the Company's response to CA1-11. Explain the following components of the 301C report.
- a. The first line of the report that contains transactions and revenues but no therm usage. For example, the first line of the November 2016 301C Report contains 79 transactions and \$1,917.43 in revenue but no therm usage. Identify and explain the tariff/rate that this line refers to.
  - b. Identify, and explain the tariff/rate associated with Rate 328 for 115,332 therms on the January 2018 301C Report. This rate code is not included on the Rate Key within the report.
  - c. Identify and explain the tariff/rate associated with Rate 360 for 100,000 therms on the February 2016 301C Report. This rate code is not included on the Rate Key within the report.
  - d. Identify and explain the tariff/rate associated with Rate 362 for 24,872 therms on the February 2016 301C Report. This rate code is not included on the Rate Key within the report.
  - e. Identify and explain the tariff/rate associated with Rate 365 for 134,483 therms on the February 2016 301C Report. This rate code is not included on the Rate Key within the report.
  - f. The July 2019 301C Report that totals to 13,434,219 therms is captioned as "June 2019". Confirm that the July 2019 301C Report actually contains usage data for July 2019.

**Response:**

- a. The transactions and revenues on the first line of the 301C Report are associated with the difference between net and gross customer billings. An amount equal to 5% greater than the net amount billed is charged when a

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customer's bill is not paid by the due date, which is consistent with the "Payment Terms" specified in the Company's tariff.

- b. 301C Rate 328 is the billing system rate code for monthly cash out billings to customers, pursuant to tariff Rate Schedule 307, for instances when their account imbalances are identified and billed subsequent (offcycle) to the regular monthly cycle billing for such cash outs.
- c. 301C Rate 360 is the billing system rate code for secondary marketing transactions.
- d. 301C Rate 362 is the billing system rate code for Standby Sales Service provided to customers under tariff Rate Schedule 313 – Firm Transportation Service.
- e. 301C Rate 365 is the billing system rate code for cash outs billed pursuant to tariff Rate Schedule 307.
- f. The header for the July 2019 301C was inadvertently labeled as June 2019. The report for that month does contain July 2019 data.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Paul Mosley, Rates & Regulatory Strategy Analyst**

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8. Refer to the monthly usage reports (301C) provided in the Company's response to CA1-11. The intent of CA1-11 was to capture the supporting detail for the monthly usage included in the IMR calculation on Schedule 4 of the monthly and annual IMR filing. However, the 301C Reports do not seem to provide all of the supporting detail included on Schedule 4 of the IMR Report. Specifically, the detail usage for tariff rate 343 included on the IMR Report is not included on the 301C Report. Therefore, provide the source and support for the tariff rate 343 monthly usage included in Rate Schedules 352, 303 and 313 from November 2016 through October 2019 in Excel format.

**Response:** As noted in the Company's response attachment for CA DR1-11 in this docket, the 301C Report includes the monthly therms billed under tariff Rate Schedule 343 in combination with all other monthly therms billed under the customer's corresponding billing rate schedule.

Please see the CONFIDENTIAL attachment for the detailed monthly usage billed under tariff Rate Schedule 343.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Paul Mosley, Rates & Regulatory Strategy Analyst**

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9. Refer to the monthly usage reports (301C) provided in the Company's response to CA1-11. It appears that the Company excludes the usage from tariff rates 328, 360, 362, 365 and 373 from the IMR surcharge. Explain the rationale for excluding the IMR surcharge from each of these tariff rates along with a copy of Commission authority for this exclusion.

**Response:** Rates 328, 360, 362, 365 and 373 are billing system rate codes. These billing system rate codes are not related to customer usage billed under the Applicable Rate Schedules subject to the IMR surcharge. The Applicable Rate Schedules are tariff Rate Schedules 301, 302, 303, 304, 310, 313, 314 and 352. The Applicable Rate Schedules are stated in "Section 1 – Provision for Adjustment" in the Company's Commission-approved tariff Service Schedule 317 (Integrity Management Rider). The Applicable Rate Schedules for the IMR have not changed since the time Service Schedule 317 was filed pursuant to the Stipulation between the Company and the Consumer Advocate in Docket No. 13-00118 and approved by the Authority Order dated May 13, 2014 in the same docket; see attached Stipulation and Order. Therefore, the Company's exclusion of billing system rate codes 328, 360, 362, 365 and 373 from the IMR mechanism is consistent with Commission authority and appropriate.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Pia Powers, Managing Director - Gas Rates & Regulatory**

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10. Confirm that it is the intent of Piedmont to reflect that portion of excess unamortized Protected ADIT associated with IMR investment as an offset to Rate Base.

- a. If this is not confirmed, provide the rationale for increasing IMR Rate Base resulting from ignoring the portion of unamortized excess Protected ADIT associated with IMR investment that has yet to be returned to ratepayers.
- b. If the answer above is yes, confirm that such continuation of the offset to IMR Rate Base associated with the balance of Protected Excess ADIT is accomplished within the calculations found in the various vintage tabs in rows 153-157.

**Response:**

- a. N/A
- b. Piedmont's intention is to continue to reflect the portion of excess unamortized Protected ADIT associated with IMR investment as an offset to Rate Base. Rows 153-154 in the referenced schedule reflects the historical composite tax rate at the 35% FIT rate for depreciation and will remain static for future years. Rows 155-156 in the referenced schedule reflects an updated composite tax rate that incorporates the FIT rate change from 35% to 21%. The updated composite FIT rate will apply to the incremental tax differences.

**Name and title of responsible person: Pia Powers, Managing Director - Gas Rates & Regulatory**

**Name and title of preparer: Quynh Bowman, Director – Gas Rates & Regulatory Strategy**

Response provided by Piedmont Natural Gas Company, Inc. on February 24, 2020.

# **Plant in Service**

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2018)

ATTACHMENT 1 OF 3

Plant in Service Rollforward

Source: Power Plan/Asset/Reports/Asset-1047\_rollup #1

Report Filter: Start and End Date = CM, FERC Report = FERC Form 2 Piedmont, Company = Piedmont Gas/Select Companies, GL Account = 1010 and 1060, Utility Account = Gas

| description          | start_month | end_month | utility account                     | description 1           | beginning_balance | additions      | retirements    | transfers_in | transfers_out | Adj Entry 1  | Adj Entry 2    | ending_balance   |
|----------------------|-------------|-----------|-------------------------------------|-------------------------|-------------------|----------------|----------------|--------------|---------------|--------------|----------------|------------------|
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20100 - Organization                | 47106-PNG Delivery - NC | 15,170.90         | -              | -              | -            | -             | -            | -              | 15,170.90        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20200 - Franchises and Consents     | 47106-PNG Delivery - NC | 586,785.77        | -              | -              | -            | -             | -            | -              | 586,785.77       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20300 - Miscellaneous Intangible PI | 47106-PNG Delivery - NC | 2,444,024.56      | -              | -              | -            | -             | -            | -              | 2,444,024.56     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20301 - Customer Contracts          | 47106-PNG Delivery - NC | 42,900.00         | -              | -              | -            | -             | -            | -              | 42,900.00        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26000 - Land and Land Rights        | 47106-PNG Delivery - NC | 24,186.34         | -              | -              | -            | -             | -            | -              | 24,186.34        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26100 - Structures & Improvements   | 47106-PNG Delivery - NC | 60,696.43         | -              | -              | -            | -             | -            | (467.79)       | 60,228.64        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26510 - Land and Land Rights        | 47106-PNG Delivery - NC | 68,618,573.82     | 432,241.37     | -              | -            | -             | -            | (555,727.67)   | 68,495,087.52    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26520 - Rights-of-Way               | 47106-PNG Delivery - NC | 263,139,497.27    | 1,152,991.55   | -              | -            | -             | -            | (4,610,446.08) | 259,682,042.74   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26610 - S&I - Comp Station Struct   | 47106-PNG Delivery - NC | 17,891,634.67     | -              | -              | -            | -             | -            | (2,664.28)     | 17,888,970.39    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26620 - S&I - M&R Station Str       | 47106-PNG Delivery - NC | 11,248,093.06     | -              | -              | -            | -             | -            | -              | 11,248,093.06    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26700 - Mains                       | 47106-PNG Delivery - NC | 1,870,826,380.10  | (7,450,067.04) | (528,404.74)   | -            | -             | -            | (2,728,616.59) | 1,860,119,291.73 |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26701 - Mains, Cathodic Protection  | 47106-PNG Delivery - NC | 7,161,541.36      | -              | -              | -            | -             | -            | -              | 7,161,541.36     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26800 - Compressor Station Equip    | 47106-PNG Delivery - NC | 176,467,518.24    | 1,116,092.81   | -              | -            | -             | -            | (308,288.44)   | 177,275,322.61   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26900 - System Meas & Reg Station   | 47106-PNG Delivery - NC | 151,824,902.21    | 5,222,917.08   | -              | -            | -             | -            | (177,205.46)   | 156,870,613.83   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27400 - Non-depr Land & Land Rights | 47106-PNG Delivery - NC | 3,566,494.88      | 152,323.49     | -              | -            | -             | -            | (41,243.99)    | 3,677,574.38     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27401 - Rights of Way               | 47106-PNG Delivery - NC | 37,497,253.88     | 67,630.85      | -              | -            | -             | -            | (463,444.20)   | 37,101,440.53    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27500 - Structures & Improvements - | 47106-PNG Delivery - NC | 576,403.00        | -              | -              | -            | -             | -            | (1,482.79)     | 574,920.21       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27600 - Mains                       | 47106-PNG Delivery - NC | 1,069,361,464.63  | 5,660,100.49   | (45,938.54)    | -            | -             | 7,191,139.47 | (356,152.71)   | 1,081,810,613.34 |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27800 - System Meas & Reg Station   | 47106-PNG Delivery - NC | 35,432,392.60     | 14,165,288.64  | -              | -            | -             | -            | (58,061.86)    | 49,539,619.38    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27900 - Meas & Reg Sta Equip - City | 47106-PNG Delivery - NC | 46,992,750.97     | 178,093.77     | -              | -            | -             | -            | (53,805.85)    | 47,117,038.89    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28000 - Services                    | 47106-PNG Delivery - NC | 670,431,077.96    | 2,997,928.44   | (189,749.56)   | -            | -             | -            | (1.55)         | 673,239,255.29   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28100 - Meters                      | 47106-PNG Delivery - NC | 80,485,988.30     | -              | -              | 62,073.44    | (124,936.63)  | -            | -              | 80,423,125.11    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28105 - Meters - Meter Acc, ERTs    | 47106-PNG Delivery - NC | 29,486,665.75     | -              | -              | 149.33       | (212,530.19)  | -            | -              | 29,274,284.89    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28200 - Meter Installations         | 47106-PNG Delivery - NC | 40,996,488.60     | 1,792,909.52   | -              | -            | -             | -            | -              | 42,789,398.12    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28300 - House Regulators            | 47106-PNG Delivery - NC | 12,352,006.12     | 86,444.02      | -              | -            | -             | -            | -              | 12,438,450.14    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28400 - House Regulator Installatio | 47106-PNG Delivery - NC | 400,419.73        | 79,116.12      | -              | -            | -             | -            | -              | 479,535.85       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28500 - Ind Meas & Reg St Equip     | 47106-PNG Delivery - NC | 43,430,143.97     | 83,964.30      | -              | -            | -             | -            | (81,458.37)    | 43,432,649.90    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28600 - Other Prop on Cust Premises | 47106-PNG Delivery - NC | 743,304.27        | -              | -              | -            | -             | -            | -              | 743,304.27       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28700 - Other Equipment - Other     | 47106-PNG Delivery - NC | 43,671.55         | -              | -              | -            | -             | -            | -              | 43,671.55        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28800 - Non-depr Land & Land Rights | 47106-PNG Delivery - NC | 3,236,795.76      | 43.91          | -              | -            | -             | -            | -              | 3,236,839.67     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29000 - Structures and Improvements | 47106-PNG Delivery - NC | 87,153,462.53     | 1,247,914.65   | -              | -            | -             | -            | (96,607.58)    | 88,304,769.60    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29001 - S&I - Leasehold Impr        | 47106-PNG Delivery - NC | 29,283.71         | -              | -              | -            | -             | -            | (1,323.80)     | 27,959.91        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29100 - Office Furniture and Equipm | 47106-PNG Delivery - NC | 9,049,503.92      | 270,056.75     | -              | -            | -             | -            | (13,279.25)    | 9,306,281.42     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29200 - Transportation Equipment    | 47106-PNG Delivery - NC | 56,061,820.36     | 737,293.60     | (289,505.43)   | -            | -             | -            | -              | 56,509,608.53    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29204 - Trans Equip - Leased Buyout | 47106-PNG Delivery - NC | 42,522.57         | -              | -              | -            | -             | -            | -              | 42,522.57        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29210 - Pass. Cars & Sta Wagons     | 47106-PNG Delivery - NC | 217,318.84        | 27,364.18      | -              | -            | -             | -            | -              | 244,683.02       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29300 - Stores Equipment            | 47106-PNG Delivery - NC | 3,385.21          | -              | -              | -            | -             | -            | -              | 3,385.21         |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29400 - Tools, Shop & Garage Equip  | 47106-PNG Delivery - NC | 33,047,700.88     | -              | -              | -            | -             | -            | (14,864.27)    | 33,032,836.61    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29500 - Laboratory Equipment        | 47106-PNG Delivery - NC | 807,435.55        | -              | -              | -            | -             | -            | -              | 807,435.55       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29600 - Power Operated Equipment    | 47106-PNG Delivery - NC | 12,707,212.91     | -              | -              | -            | -             | -            | -              | 12,707,212.91    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29700 - Communication Equipment     | 47106-PNG Delivery - NC | 6,862,248.82      | 1,556.24       | -              | -            | -             | -            | (1,662.01)     | 6,862,143.05     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29800 - Miscellaneous Equipment     | 47106-PNG Delivery - NC | 3,410,908.52      | 4,724.73       | -              | -            | -             | -            | (17,176.31)    | 3,398,456.94     |
|                      |             |           |                                     |                         | 4,854,778,030.52  | 28,026,929.47  | (1,053,598.27) | 62,222.77    | (337,466.82)  | 7,191,139.47 | (9,583,980.85) | 4,879,083,276.29 |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20100 - Organization                | 47126-PNG Delivery - SC | 4,706.03          | -              | -              | -            | -             | -            | -              | 4,706.03         |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20200 - Franchises and Consents     | 47126-PNG Delivery - SC | 63,402.54         | -              | -              | -            | -             | -            | -              | 63,402.54        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20300 - Miscellaneous Intangible PI | 47126-PNG Delivery - SC | 78,090.35         | -              | -              | -            | -             | -            | -              | 78,090.35        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26100 - Structures & Improvements   | 47126-PNG Delivery - SC | (2.86)            | -              | -              | -            | -             | -            | -              | (2.86)           |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26510 - Land and Land Rights        | 47126-PNG Delivery - SC | 211,985.64        | (3,684.16)     | -              | -            | -             | -            | -              | 208,301.48       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26520 - Rights-of-Way               | 47126-PNG Delivery - SC | 29,080,356.17     | (186,213.93)   | -              | -            | -             | -            | (397,840.73)   | 28,496,301.51    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26620 - S&I - M&R Station Str       | 47126-PNG Delivery - SC | 551,492.64        | -              | -              | -            | -             | -            | -              | 551,492.64       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26700 - Mains                       | 47126-PNG Delivery - SC | 87,495,144.76     | (43,756.85)    | -              | -            | -             | -            | (156,308.67)   | 87,295,079.24    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26701 - Mains, Cathodic Protection  | 47126-PNG Delivery - SC | 21,614.43         | -              | -              | -            | -             | -            | -              | 21,614.43        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26900 - System Meas & Reg Station   | 47126-PNG Delivery - SC | 57,194,830.46     | (17,198.26)    | -              | -            | -             | -            | (170,747.77)   | 57,006,884.43    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27400 - Non-depr Land & Land Rights | 47126-PNG Delivery - SC | 141,364.16        | (957.60)       | -              | -            | -             | -            | (17,470.46)    | 122,936.10       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27401 - Rights of Way               | 47126-PNG Delivery - SC | 1,259,678.41      | -              | -              | -            | -             | -            | (33,086.14)    | 1,226,592.27     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27500 - Structures & Improvements - | 47126-PNG Delivery - SC | 111,428.68        | -              | -              | -            | -             | -            | (637.92)       | 110,790.76       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27600 - Mains                       | 47126-PNG Delivery - SC | 203,953,185.69    | 510,731.81     | -              | -            | -             | -            | (91,111.00)    | 204,372,806.50   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27800 - System Meas & Reg Station   | 47126-PNG Delivery - SC | 6,107,137.08      | -              | (49.90)        | -            | -             | -            | (11,919.50)    | 6,095,167.68     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27900 - Meas & Reg Sta Equip - City | 47126-PNG Delivery - SC | 4,644,976.81      | (19,680.64)    | -              | -            | -             | -            | (1,576.94)     | 4,623,719.23     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28000 - Services                    | 47126-PNG Delivery - SC | 142,343,032.04    | 789,979.06     | (9,320.15)     | -            | -             | -            | -              | 143,123,690.95   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28100 - Meters                      | 47126-PNG Delivery - SC | 17,459,316.61     | -              | -              | -            | (11,490.40)   | -            | -              | 17,447,826.21    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28105 - Meters - Meter Acc, ERTs    | 47126-PNG Delivery - SC | 5,664,058.05      | -              | -              | 91.58        | (20,128.97)   | -            | -              | 5,644,020.66     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28200 - Meter Installations         | 47126-PNG Delivery - SC | 7,448,682.03      | 374,221.73     | -              | -            | -             | -            | -              | 7,822,903.76     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28300 - House Regulators            | 47126-PNG Delivery - SC | 2,944,301.26      | 3,261.04       | -              | -            | -             | -            | -              | 2,947,562.30     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28500 - Ind Meas & Reg St Equip     | 47126-PNG Delivery - SC | 10,091,180.02     | (3,474.76)     | -              | -            | -             | -            | (13,422.00)    | 10,074,283.26    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28900 - Non-depr Land & Land Rights | 47126-PNG Delivery - SC | 2,670,932.18      | -              | -              | -            | -             | -            | -              | 2,670,932.18     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29000 - Structures and Improvements | 47126-PNG Delivery - SC | 10,364,851.91     | 43,850.00      | -              | -            | -             | -            | (13,030.04)    | 10,395,671.87    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29001 - S&I - Leasehold Impr        | 47126-PNG Delivery - SC | 185,860.32        | -              | -              | -            | -             | -            | -              | 185,860.32       |

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2018)

ATTACHMENT 1 OF 3

Plant in Service Rollforward

Source: Power Plan/Asset/Reports/Asset-1047\_rollup #1

Report Filter: Start and End Date = CM, FERC Report = FERC Form 2 Piedmont, Company = Piedmont Gas/Select Companies, GL Account = 1010 and 1060, Utility Account = Gas

| description          | start_month | end_month | utility account                     | description 1                             | beginning_balance | additions    | retirements  | transfers_in | transfers_out | Adj Entry 1 | Adj Entry 2    | ending_balance   |
|----------------------|-------------|-----------|-------------------------------------|-------------------------------------------|-------------------|--------------|--------------|--------------|---------------|-------------|----------------|------------------|
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29100 - Office Furniture and Equipm | 47126-PNG Delivery - SC                   | 799,672.28        | 29,784.82    | -            | -            | -             | -           | (624.58)       | 828,832.52       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29200 - Transportation Equipment    | 47126-PNG Delivery - SC                   | 9,625,312.44      | 153,583.01   | -            | -            | -             | -           | -              | 9,778,895.45     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29204 - Trans Equip - Leased Buyout | 47126-PNG Delivery - SC                   | 5,816.32          | -            | -            | -            | -             | -           | -              | 5,816.32         |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29400 - Tools, Shop & Garage Equip  | 47126-PNG Delivery - SC                   | 5,224,993.49      | -            | -            | -            | -             | -           | -              | 5,224,993.49     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29500 - Laboratory Equipment        | 47126-PNG Delivery - SC                   | 182,787.89        | -            | -            | -            | -             | -           | -              | 182,787.89       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29600 - Power Operated Equipment    | 47126-PNG Delivery - SC                   | 1,698,881.01      | -            | -            | -            | -             | -           | -              | 1,698,881.01     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29700 - Communication Equipment     | 47126-PNG Delivery - SC                   | 988,088.19        | -            | -            | -            | -             | -           | (646.26)       | 987,441.93       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29800 - Miscellaneous Equipment     | 47126-PNG Delivery - SC                   | 294,515.10        | -            | -            | -            | -             | -           | (441.13)       | 294,073.97       |
|                      |             |           |                                     |                                           | 608,911,672.13    | 1,630,445.27 | (9,370.05)   | 91.58        | (31,619.37)   | -           | (908,863.14)   | 609,592,356.42   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26000 - Land and Land Rights        | 47136-PNG Delivery - TN                   | 630,064.25        | -            | -            | -            | -             | -           | -              | 630,064.25       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26100 - Structures & Improvements   | 47136-PNG Delivery - TN                   | 12,596,914.51     | 93,397.02    | -            | -            | -             | -           | (573.81)       | 12,689,737.72    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26200 - Gas Holders                 | 47136-PNG Delivery - TN                   | 3,031,844.90      | -            | -            | -            | -             | -           | -              | 3,031,844.90     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26300 - Purification Equipment      | 47136-PNG Delivery - TN                   | 6,616,076.09      | -            | -            | -            | -             | -           | -              | 6,616,076.09     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26310 - Liquefaction Equipment      | 47136-PNG Delivery - TN                   | 7,476,949.77      | -            | -            | -            | -             | -           | (10,757.34)    | 7,466,192.43     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26320 - Vaporizing Equipment        | 47136-PNG Delivery - TN                   | 20,992,590.47     | -            | -            | -            | -             | -           | -              | 20,992,590.47    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26330 - Compressor Equipment        | 47136-PNG Delivery - TN                   | 9,651,405.24      | -            | -            | -            | -             | -           | -              | 9,651,405.24     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26340 - Measuring & Reg Equipment   | 47136-PNG Delivery - TN                   | 28,380.60         | -            | -            | -            | -             | -           | -              | 28,380.60        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26350 - Other Equipment             | 47136-PNG Delivery - TN                   | 2,714,524.88      | 290,914.64   | -            | -            | -             | -           | (14,862.19)    | 2,990,577.33     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26510 - Land and Land Rights        | 47136-PNG Delivery - TN                   | 1,786,892.24      | -            | -            | -            | -             | -           | (41,898.84)    | 1,744,993.40     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26520 - Rights-of-Way               | 47136-PNG Delivery - TN                   | 17,677,341.81     | 45,886.66    | -            | -            | -             | -           | (900,751.93)   | 16,822,476.54    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26620 - S&I - M&R Station Str       | 47136-PNG Delivery - TN                   | 1,265,520.20      | -            | -            | -            | -             | -           | -              | 1,265,520.20     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26700 - Mains                       | 47136-PNG Delivery - TN                   | 209,347,600.06    | -            | -            | -            | -             | -           | (6,076.08)     | 209,341,523.98   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26701 - Mains, Cathodic Protection  | 47136-PNG Delivery - TN                   | 3,755.91          | -            | -            | -            | -             | -           | -              | 3,755.91         |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26900 - System Meas & Reg Station   | 47136-PNG Delivery - TN                   | 23,771,912.39     | -            | -            | -            | -             | -           | (11,448.25)    | 23,760,464.14    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27400 - Non-depr Land & Land Rights | 47136-PNG Delivery - TN                   | 874,822.62        | -            | -            | -            | -             | -           | -              | 874,822.62       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27401 - Rights of Way               | 47136-PNG Delivery - TN                   | 7,012,738.65      | (35,603.54)  | -            | -            | -             | -           | (201,887.90)   | 6,775,247.21     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27500 - Structures & Improvements - | 47136-PNG Delivery - TN                   | 219,208.21        | -            | -            | -            | -             | -           | -              | 219,208.21       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27600 - Mains                       | 47136-PNG Delivery - TN                   | 428,717,262.10    | 5,015,576.13 | (312.84)     | -            | -             | -           | (463,152.86)   | 433,269,372.53   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27800 - System Meas & Reg Station   | 47136-PNG Delivery - TN                   | 13,429,289.10     | 8,327.60     | -            | -            | -             | -           | (8,180.99)     | 13,429,435.71    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27900 - Meas & Reg Sta Equip - City | 47136-PNG Delivery - TN                   | 5,542,734.26      | -            | -            | -            | -             | -           | (470.74)       | 5,542,263.52     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28000 - Services                    | 47136-PNG Delivery - TN                   | 282,147,261.06    | 1,487,942.69 | (118,641.96) | -            | -             | -           | -              | 283,516,561.79   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28100 - Meters                      | 47136-PNG Delivery - TN                   | 22,313,533.29     | 168,799.80   | -            | -            | (60.72)       | -           | -              | 22,482,272.37    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28105 - Meters - Meter Acc, ERTs    | 47136-PNG Delivery - TN                   | 6,609,435.48      | -            | -            | 61.06        | (41.07)       | -           | -              | 6,609,455.47     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28200 - Meter Installations         | 47136-PNG Delivery - TN                   | 16,054,582.74     | 168,799.71   | -            | -            | -             | -           | -              | 16,223,382.45    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28300 - House Regulators            | 47136-PNG Delivery - TN                   | 5,301,905.65      | -            | -            | -            | -             | -           | -              | 5,301,905.65     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28400 - House Regulator Installatio | 47136-PNG Delivery - TN                   | 3,404,578.97      | -            | -            | -            | -             | -           | -              | 3,404,578.97     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28500 - Ind Meas & Reg St Equip     | 47136-PNG Delivery - TN                   | 3,201,665.67      | 63,687.60    | (1,352.89)   | -            | -             | -           | (8,793.18)     | 3,255,207.20     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28900 - Non-depr Land & Land Rights | 47136-PNG Delivery - TN                   | 4,568,584.79      | -            | -            | -            | -             | -           | -              | 4,568,584.79     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29000 - Structures and Improvements | 47136-PNG Delivery - TN                   | 23,251,752.90     | 620,941.28   | -            | -            | -             | -           | (10,153.47)    | 23,862,540.71    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29100 - Office Furniture and Equipm | 47136-PNG Delivery - TN                   | 2,632,975.66      | -            | -            | -            | -             | -           | -              | 2,632,975.66     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29200 - Transportation Equipment    | 47136-PNG Delivery - TN                   | 12,351,622.99     | 69,403.87    | -            | -            | -             | -           | -              | 12,421,026.86    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29204 - Trans Equip - Leased Buyout | 47136-PNG Delivery - TN                   | 57,060.82         | -            | -            | -            | -             | -           | -              | 57,060.82        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29217 - Tractors - Diesel           | 47136-PNG Delivery - TN                   | 75,735.72         | -            | -            | -            | -             | -           | -              | 75,735.72        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29400 - Tools, Shop & Garage Equip  | 47136-PNG Delivery - TN                   | 8,308,614.61      | -            | -            | -            | -             | -           | (20,039.84)    | 8,288,574.77     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29500 - Laboratory Equipment        | 47136-PNG Delivery - TN                   | 105,879.31        | -            | -            | -            | -             | -           | -              | 105,879.31       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29600 - Power Operated Equipment    | 47136-PNG Delivery - TN                   | 1,484,236.04      | -            | -            | -            | -             | -           | -              | 1,484,236.04     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29700 - Communication Equipment     | 47136-PNG Delivery - TN                   | 1,158,061.94      | -            | -            | -            | -             | -           | (2,881.08)     | 1,155,180.86     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29800 - Miscellaneous Equipment     | 47136-PNG Delivery - TN                   | 198,706.47        | -            | -            | -            | -             | -           | -              | 198,706.47       |
|                      |             |           |                                     | <b>47136-PNG Delivery - TN Total</b>      | 1,166,614,022.37  | 7,998,073.46 | (120,307.69) | 61.06        | (101.79)      | -           | (1,701,928.50) | 1,172,789,818.91 |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20100 - Organization                | 47138-PNG Other - TN                      | 30,035.41         | -            | -            | -            | -             | -           | -              | 30,035.41        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 20200 - Franchises and Consents     | 47138-PNG Other - TN                      | 109,186.46        | -            | -            | -            | -             | -           | -              | 109,186.46       |
|                      |             |           |                                     | <b>47138-PNG Other - TN Total</b>         | 139,221.87        | -            | -            | -            | -             | -           | -              | 139,221.87       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27400 - Non-depr Land & Land Rights | 47146-PNG Delivery - 2 State              | 63,861.95         | -            | -            | -            | -             | -           | -              | 63,861.95        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 27500 - Structures & Improvements - | 47146-PNG Delivery - 2 State              | 792,886.35        | -            | -            | -            | -             | -           | (863.24)       | 792,023.11       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28100 - Meters                      | 47146-PNG Delivery - 2 State              | 4,583,830.48      | 1,158,399.57 | -            | -            | -             | -           | -              | 5,742,230.05     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28104 - Meters - Meter Accessories  | 47146-PNG Delivery - 2 State              | 1,980,582.25      | -            | -            | -            | -             | -           | -              | 1,980,582.25     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29100 - Office Furniture and Equipm | 47146-PNG Delivery - 2 State              | 65,855.16         | -            | -            | -            | -             | -           | (517.44)       | 65,337.72        |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29200 - Transportation Equipment    | 47146-PNG Delivery - 2 State              | 532,233.99        | -            | -            | -            | -             | -           | -              | 532,233.99       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29400 - Tools, Shop & Garage Equip  | 47146-PNG Delivery - 2 State              | 533,243.82        | -            | -            | -            | -             | -           | -              | 533,243.82       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29500 - Laboratory Equipment        | 47146-PNG Delivery - 2 State              | 445,001.17        | -            | -            | -            | -             | -           | -              | 445,001.17       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29600 - Power Operated Equipment    | 47146-PNG Delivery - 2 State              | 861,227.51        | -            | -            | -            | -             | -           | -              | 861,227.51       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29700 - Communication Equipment     | 47146-PNG Delivery - 2 State              | 564,363.90        | -            | -            | -            | -             | -           | -              | 564,363.90       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29800 - Miscellaneous Equipment     | 47146-PNG Delivery - 2 State              | 73,895.61         | -            | -            | -            | -             | -           | -              | 73,895.61        |
|                      |             |           |                                     | <b>47146-PNG Delivery - 2 State Total</b> | 10,496,982.19     | 1,158,399.57 | -            | -            | -             | -           | (1,380.68)     | 11,654,001.08    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26000 - Land and Land Rights        | 47146-PNG Delivery - 2 State - LNG        | 3,711,022.14      | -            | -            | -            | -             | -           | -              | 3,711,022.14     |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26100 - Structures & Improvements   | 47146-PNG Delivery - 2 State - LNG        | 33,753,070.77     | -            | -            | -            | -             | -           | (23,287.85)    | 33,729,782.92    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26200 - Gas Holders                 | 47146-PNG Delivery - 2 State - LNG        | 10,650,066.60     | -            | -            | -            | -             | -           | -              | 10,650,066.60    |

Source: Power Plan/Asset/Reports/Asset-1047\_rollup #1  
Report Filter: Start and End Date = CM, FERC Report = FERC Form 2 Piedmont, Company = Piedmont Gas/Select Companies, GL Account = 1010 and 1060, Utility Account = Gas

| description          | start_month | end_month | utility account                     | description 1                                   | beginning_balance       | additions            | retirements           | transfers_in      | transfers_out       | Adj Entry 1         | Adj Entry 2            | ending_balance          |
|----------------------|-------------|-----------|-------------------------------------|-------------------------------------------------|-------------------------|----------------------|-----------------------|-------------------|---------------------|---------------------|------------------------|-------------------------|
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26300 - Purification Equipment      | 47146-PNG Delivery - 2 State - LNG              | 15,172,019.02           | -                    | -                     | -                 | -                   |                     |                        | 15,172,019.02           |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26310 - Liquefaction Equipment      | 47146-PNG Delivery - 2 State - LNG              | 8,106,977.26            | 1,523.09             | -                     | -                 | -                   |                     | (134.81)               | 8,108,365.54            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26320 - Vaporizing Equipment        | 47146-PNG Delivery - 2 State - LNG              | 41,945,449.90           | 1,523.09             | -                     | -                 | -                   |                     |                        | 41,946,972.99           |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26330 - Compressor Equipment        | 47146-PNG Delivery - 2 State - LNG              | 5,816,086.27            | 1,523.07             | -                     | -                 | -                   |                     | (11,392.65)            | 5,806,216.69            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26340 - Measuring & Reg Equipment   | 47146-PNG Delivery - 2 State - LNG              | 293,883.97              | -                    | -                     | -                 | -                   |                     | (366.18)               | 293,517.79              |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 26350 - Other Equipment             | 47146-PNG Delivery - 2 State - LNG              | 11,433,249.44           | 22,191.15            | -                     | -                 | -                   |                     | (17,359.01)            | 11,438,081.58           |
|                      |             |           |                                     | <b>47146-PNG Delivery - 2 State - LNG Total</b> | <b>130,881,825.37</b>   | <b>26,760.40</b>     | -                     | -                 | -                   | -                   | (52,540.50)            | <b>130,856,045.27</b>   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29001 - S&I - Leasehold Impr        | 47150-Piedmont (Gov) - 3 State                  | 6,907,268.57            | -                    | -                     | -                 | -                   |                     | (356.06)               | 6,906,912.51            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29101 - Electronic Data Processing  | 47150-Piedmont (Gov) - 3 State                  | 8,409,955.67            | -                    | -                     | -                 | -                   |                     | (3,713.45)             | 8,406,242.22            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29102 - PC Equipment                | 47150-Piedmont (Gov) - 3 State                  | 7,023,126.07            | 287.43               | -                     | -                 | -                   |                     |                        | 7,023,413.50            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29104 - Client Service Applications | 47150-Piedmont (Gov) - 3 State                  | 197,231,781.92          | -                    | -                     | -                 | -                   |                     | (1,384.36)             | 197,230,397.56          |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29105 - SaaS - 3 yr Contract        | 47150-Piedmont (Gov) - 3 State                  | 5,812,647.88            | -                    | (5,604,195.81)        | -                 | -                   |                     |                        | 208,452.07              |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29700 - Communication Equipment     | 47150-Piedmont (Gov) - 3 State                  | 656,908.48              | -                    | -                     | -                 | -                   |                     | (423.37)               | 656,485.11              |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29800 - Miscellaneous Equipment     | 47150-Piedmont (Gov) - 3 State                  | 16,831.30               | -                    | -                     | -                 | -                   |                     |                        | 16,831.30               |
|                      |             |           |                                     | <b>47150-Piedmont (Gov) - 3 State Total</b>     | <b>226,058,519.89</b>   | <b>287.43</b>        | <b>(5,604,195.81)</b> | -                 | -                   | -                   | (5,877.24)             | <b>220,448,734.27</b>   |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29101 - Electronic Data Processing  | 47151-PNG RU Gas Gov Special-3State             | 942,001.50              | -                    | -                     | -                 | -                   |                     | -                      | 942,001.50              |
|                      |             |           |                                     | <b>47151-PNG RU Gas Gov Special-3State Totr</b> | <b>942,001.50</b>       | -                    | -                     | -                 | -                   | -                   | -                      | <b>942,001.50</b>       |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28100 - Meters                      | 47156-PNG Delivery - 3 State                    | 8,991,131.58            | -                    | (150,646.27)          | 136,487.75        | (62,073.44)         |                     |                        | 8,914,899.62            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28104 - Meters - Meter Accessories  | 47156-PNG Delivery - 3 State                    | 2,443,632.96            | -                    | -                     | -                 | -                   |                     |                        | 2,443,632.96            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 28105 - Meters - Meter Acc, ERTs    | 47156-PNG Delivery - 3 State                    | 11,563,521.89           | -                    | -                     | 232,700.23        | (301.97)            |                     |                        | 11,795,920.15           |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29000 - Structures and Improvements | 47156-PNG Delivery - 3 State                    | 3,236,354.54            | -                    | -                     | -                 | -                   |                     | (1,439.51)             | 3,234,915.03            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29100 - Office Furniture and Equipm | 47156-PNG Delivery - 3 State                    | 8,895,502.33            | -                    | -                     | -                 | -                   |                     | (6,912.88)             | 8,888,589.45            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29200 - Transportation Equipment    | 47156-PNG Delivery - 3 State                    | 717,475.54              | -                    | -                     | -                 | -                   |                     |                        | 717,475.54              |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29204 - Trans Equip - Leased Buyout | 47156-PNG Delivery - 3 State                    | 39,634.66               | -                    | -                     | -                 | -                   |                     |                        | 39,634.66               |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29400 - Tools, Shop & Garage Equip  | 47156-PNG Delivery - 3 State                    | 2,794,395.86            | -                    | -                     | -                 | -                   |                     |                        | 2,794,395.86            |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29700 - Communication Equipment     | 47156-PNG Delivery - 3 State                    | 27,526,823.86           | -                    | -                     | -                 | -                   |                     |                        | 27,526,823.86           |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29800 - Miscellaneous Equipment     | 47156-PNG Delivery - 3 State                    | 101,576.32              | -                    | -                     | -                 | -                   |                     | (475.50)               | 101,100.82              |
|                      |             |           |                                     | <b>47156-PNG Delivery - 3 State Total</b>       | <b>66,310,049.54</b>    | -                    | <b>(150,646.27)</b>   | <b>369,187.98</b> | <b>(62,375.41)</b>  | -                   | (8,827.89)             | <b>66,457,387.95</b>    |
| FERC Form 2 Piedmont | 12/2018     | 12/2018   | 29103 - Customer Information System | 47157-PNG Customer - 3 State                    | 17,721,735.35           | -                    | -                     | -                 | -                   |                     | -                      | 17,721,735.35           |
|                      |             |           |                                     | <b>47157-PNG Customer - 3 State Total</b>       | <b>17,721,735.35</b>    | -                    | -                     | -                 | -                   | -                   | -                      | <b>17,721,735.35</b>    |
|                      |             |           |                                     |                                                 | <b>7,082,854,060.73</b> | <b>38,840,895.60</b> | <b>(6,938,118.09)</b> | <b>431,563.39</b> | <b>(431,563.39)</b> | <b>7,191,139.47</b> | <b>(12,263,398.80)</b> | <b>7,109,684,578.91</b> |

| Per Power Plan | NC               | SC             | TN               |                         |
|----------------|------------------|----------------|------------------|-------------------------|
| Direct         | 4,879,083,276.29 | 609,592,356.42 | 1,172,929,040.78 | 6,661,604,673.49        |
| 2 state LNG    | 111,332,323.32   | 19,523,721.95  | -                | 130,856,045.27          |
| 2 state Other  | 10,444,315.77    | 1,209,685.31   | -                | 11,654,001.08           |
| 3 state        | 228,440,430.39   | 26,441,698.04  | 49,745,729.14    | 304,627,857.57          |
| 3 state CTA    | 706,406.92       | 81,765.73      | 153,828.84       | 942,001.50              |
| Total          | 5,230,006,752.69 | 656,849,227.45 | 1,222,828,598.77 | <b>7,109,684,578.91</b> |

|                        |                         |
|------------------------|-------------------------|
| PER HFM BAL SHEET      |                         |
| Account 0101000        | 5,646,105,662.00        |
| Account 0106000        | 1,463,578,917.00        |
| Total Plant in Service | <b>7,109,684,579.00</b> |

Piedmont Regulatory Reporting  
Piedmont Regulatory Reporting  
Consolidating Balance Sheet (Expanded)  
December 2018

| PIEDMONT Piedmont Regulatory Reporting        |                      |
|-----------------------------------------------|----------------------|
| ASSETS                                        |                      |
| <b>Property, Plant and Equipment</b>          |                      |
| 0105100 - Plt Held For Future Use - Wo Sys    | 7,214,408            |
| 0107000 - SCHM Cwip                           | 372,289,619          |
| 0107004 - SCHM CWIP (SOFTWARE)                | 2,228,479            |
| 1717_PPE_CIP - Construction in Progress       | 381,732,506          |
| <b>0101000 - Property Plant and Equipment</b> | <b>5,646,105,662</b> |
| 0101499 - Asset Retirement Obligations        | 5,710                |
| 0271000 - NARUC CIAC TN 2017                  | (5,828,754)          |
| 1718_PPE_OTHER - Other                        | 5,640,282,618        |
| <b>0106000 - Comp Const Unclassified</b>      | <b>1,463,578,917</b> |
| 1719_PPE_REG_PLT_ELE - Reg Plant- Elec ger    | 1,463,578,917        |
| 0121000 - NonUtil Prop - General              | 709,968              |
| 1721_PPE_NR_PLT_OTH - Unreg Plant - Other     | 709,968              |
| Cost                                          | 7,486,304,010        |

# **Accumulated Depreciation**

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2018)

ATTACHMENT 1 OF 3

Accumulated Depreciation Rollforward

Source: PP/Depr/Reports/Depr - 1033

PP Filter: Start & End Dates = CM, Company = Piedmont Gas, Bus Segment = Gas

| start_month | end_month | company                       | set_of_books | begin_bal        | provision    | retirements    | cost_of_removal | salv_credits | transfers    | Adj Entry 1    | gain_loss | end_bal          | depr_group                          |
|-------------|-----------|-------------------------------|--------------|------------------|--------------|----------------|-----------------|--------------|--------------|----------------|-----------|------------------|-------------------------------------|
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 00101 - NC None-47106               |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 15,170.90        | -            | -              | -               | -            | -            | -              | -         | 15,170.90        | 20100 - NC Organization-47106       |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 104,456.71       | -            | -              | -               | -            | -            | -              | -         | 104,456.71       | 20200 - NC Franchi. & Consent-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 482,329.06       | -            | -              | -               | -            | -            | -              | -         | 482,329.06       | 20200 - NC NCNG Fr. & Consent-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 2,444,024.56     | -            | -              | -               | -            | -            | -              | -         | 2,444,024.56     | 20300 - NC Misc Intang. Plant-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 42,900.00        | -            | -              | -               | -            | -            | -              | -         | 42,900.00        | 20301 - NC Misc Intang. Plant-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 20400 - NC Land, Prod Plant-47106   |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 20401 - NC Land Rights, Prod.-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 21100 - NC LPG Equipment-47106      |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 26000 - NC Land, LNG-47106          |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 26510 - NC Land, Transmission-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 18,477,476.13    | 296,031.93   | -              | -               | -            | -            | (5,166,641.54) | -         | 13,606,866.52    | 26520 - NC Land Rights, Trans-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 33,640,002.58    | 427,723.67   | -              | -               | -            | -            | (2,664.28)     | -         | 34,065,061.97    | 26610 - NC Compressor Equip-47106   |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 24,093,302.83    | 290,813.51   | -              | -               | -            | -            | -              | -         | 24,384,116.34    | 26620 - NC Meas and Reg Equip-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 266,810,637.13   | 2,660,482.89 | (528,404.74)   | (139,991.91)    | -            | (10,030.03)  | (3,214,110.49) | -         | 265,578,582.85   | 26700 - NC Transmission Main-47106  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 3,155,385.39     | 27,258.07    | -              | -               | -            | 10,030.03    | -              | -         | 3,192,673.49     | 26701 - NC Cath Protect Trans-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 27400 - NC Land, Distribution-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 1,414,796.74     | 47,496.52    | -              | -               | -            | -            | (504,688.19)   | -         | 957,605.07       | 27401 - NC Land Rights, Dist-47106  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 418,917.34       | 1,013.51     | -              | -               | -            | -            | (1,482.79)     | -         | 418,448.06       | 27500 - NC Struct and Improve-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 27600 - NC Cathodic Protect.-47106  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 482,456,365.39   | 2,049,609.47 | (45,938.54)    | (3,938.89)      | -            | -            | (356,152.71)   | -         | 484,099,944.72   | 27600 - NC Distribution Main-47106  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 7,409,632.82     | 75,884.38    | -              | -               | -            | -            | -              | -         | 7,427,455.34     | 27800 - NC M & Reg Equip, Gen-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 11,400,850.79    | 86,153.37    | -              | -               | -            | -            | (58,061.86)    | -         | 11,433,198.31    | 27900 - NC M & Reg Equip City-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 320,034,122.66   | 1,692,838.48 | (189,749.56)   | -               | -            | -            | (1.55)         | -         | 321,537,210.03   | 28000 - NC Services-47106           |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 27,624,304.58    | 211,780.90   | -              | -               | -            | (59,044.79)  | -              | -         | 27,777,040.69    | 28100 - NC Meters-47106             |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 28104 - NC Meter Accessories-47106  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 19,314,118.05    | 168,083.19   | -              | -               | -            | (68,735.31)  | -              | -         | 19,413,465.93    | 28105 - C3 Meter Accesso. ERT-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 3,860,719.78     | 112,057.07   | -              | -               | -            | -            | -              | -         | 3,972,776.85     | 28200 - NC Meter Installation-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 4,073,595.02     | 32,321.08    | -              | -               | -            | -            | -              | -         | 4,105,916.10     | 28300 - NC House Regulators-47106   |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 14,655.03        | 1,087.81     | -              | -               | -            | -            | -              | -         | 15,742.84        | 28400 - NC House Reg. Install-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 14,628,614.21    | 82,517.28    | -              | -               | -            | -            | (81,458.37)    | -         | 14,629,673.12    | 28500 - NC Ind Meas & Reg Sta-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 28501 - NC CNG Ind. M&R Stat-47106  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 816,256.47       | -            | -              | -               | -            | -            | -              | -         | 816,256.47       | 28600 - NC Ot. Cust Prop@Prem-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 10,664.67        | 46.95        | -              | -               | -            | -            | -              | -         | 10,711.62        | 28700 - NC Other Equipment-47106    |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 28900 - NC Land General Plant-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 23,279,084.38    | 169,222.98   | -              | -               | -            | -            | (96,607.58)    | -         | 23,351,699.78    | 29000 - NC Struct. & Improve.-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 29001 - NC CNG Structures-47106     |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 24,891.15        | 244.03       | -              | -               | -            | -            | (1,323.80)     | -         | 23,811.38        | 29001 - NC Leasehold Improve.-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 3,493,870.62     | 32,804.45    | -              | -               | -            | -            | (13,279.25)    | -         | 3,513,395.82     | 29100 - NC Office Furnit & Eq-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 29102 - NC PC Equipment-47106       |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 8,147.91         | 3,012.86     | -              | -               | -            | -            | -              | -         | 11,160.77        | 292.10 Gas NC Pass cars,sta wagons  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 292.11 Gas NC Light Trucks1/2 3/4 T |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 292.12 Gas NC Med Truck1&1 1/2 Ton  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 292.13 Gas NC Trucks 2 tons & over  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 292.15 Gas NC Truck Pwrd Equip      |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 292.17 Gas NC Road Tractors         |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 292.18 Gas NC Trailer               |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 31,976,206.05    | 414,548.00   | (289,505.43)   | -               | 45,175.00    | -            | -              | 8,453.22  | 32,154,876.84    | 29200 - NC Transportati Equip-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 111.18           | -            | -              | -               | -            | -            | -              | -         | 111.18           | 29204 - NC Trans Eq Lease Buy-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 29205 - NC Trans Eq,Cap Lease-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 293.01 Gas NC Forklifts             |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | (12,659.14)      | 8.12         | -              | -               | -            | -            | -              | -         | (12,651.02)      | 29300 - NC Stores Equipment-47106   |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 5,809,467.04     | 106,303.44   | -              | -               | -            | -            | (14,864.27)    | -         | 5,900,906.21     | 29400 - NC Tool Shop & Gar Eq-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | -                | -            | -              | -               | -            | -            | -              | -         | -                | 29401 - NC CNG Assets-47106         |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 156,685.05       | 2,974.05     | -              | -               | -            | -            | -              | -         | 159,659.10       | 29500 - NC Laboratory Equip-47106   |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 5,287,830.73     | 32,085.71    | -              | -               | -            | -            | -              | -         | 5,319,916.44     | 29600 - NC Power Operat Equip-47106 |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 3,008,196.11     | 27,620.55    | -              | -               | -            | -            | (1,662.01)     | -         | 3,034,154.65     | 29700 - NC Communicat. Equip-47106  |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC       | Financial    | 1,345,524.84     | 12,279.27    | -              | -               | -            | -            | (17,176.31)    | -         | 1,340,627.80     | 29800 - NC Misc Equipment-47106     |
| 12/2018     | 12/2018   | 47106-PNG Delivery - NC Total |              | 1,317,120,654.76 | 9,064,303.54 | (1,053,598.27) | (143,930.80)    | 45,175.00    | (127,780.10) | (9,583,980.85) | 8,453.22  | 1,315,329,296.50 |                                     |

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2018)

ATTACHMENT 1 OF 3

Accumulated Depreciation Rollforward

Source: PP/Depr/Reports/Depr - 1033

PP Filter: Start & End Dates = CM, Company = Piedmont Gas, Bus Segment = Gas

| start_month | end_month | company                              | set_of_books | begin_bal             | provision           | retirements       | cost_of_removal | salv_credits | transfers          | Adj Entry 1         | gain_loss | end_bal               | depr_group                          |
|-------------|-----------|--------------------------------------|--------------|-----------------------|---------------------|-------------------|-----------------|--------------|--------------------|---------------------|-----------|-----------------------|-------------------------------------|
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 4,706.03              | -                   | -                 | -               | -            | -                  | -                   | -         | 4,706.03              | 20100 - SC Organization-47126       |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 63,402.54             | -                   | -                 | -               | -            | -                  | -                   | -         | 63,402.54             | 20200 - SC Franchi. & Consent-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 78,090.35             | -                   | -                 | -               | -            | -                  | -                   | -         | 78,090.35             | 20300 - SC Misc Intang. Plant-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 21100 - SC LPG Equipment-47126      |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 26100 - SC Struct. & Improve.-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 26510 - SC Land, Transmission-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 1,997,024.94          | 30,776.71           | -                 | -               | -            | -                  | (397,840.73)        | -         | 1,629,960.92          | 26520 - SC Land Rights, Trans-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 26610 - SC Compressor Equip-47126   |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 3,121,009.58          | 102,018.50          | -                 | -               | -            | -                  | -                   | -         | 3,223,028.08          | 26620 - SC Meas. & Reg. Equip-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 13,819,866.96         | 107,937.33          | -                 | -               | -            | -                  | (327,056.44)        | -         | 13,600,747.85         | 26700 - SC Transmission Main-47126  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 26701 - SC Cath Protect Trans-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 27400 - SC Land, Distribution-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 341,500.93            | 1,364.65            | -                 | -               | -            | -                  | (50,556.60)         | -         | 292,308.98            | 27401 - SC Land Rights, Dist-47126  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 66,777.83             | 234.00              | -                 | -               | -            | -                  | (637.92)            | -         | 66,373.91             | 27500 - SC Struct and Improve-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 27600 - SC Cathodic Protect.-47126  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 94,432,690.11         | 299,131.34          | -                 | -               | -            | -                  | (91,111.00)         | -         | 94,640,710.45         | 27600 - SC Distribution Main-47126  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 1,702,616.20          | 10,789.28           | (49.90)           | -               | -            | -                  | (11,919.50)         | -         | 1,701,436.08          | 27800 - SC M & Reg Equip. Gen-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 1,318,317.05          | 7,625.50            | -                 | -               | -            | -                  | (1,576.94)          | -         | 1,324,365.61          | 27900 - SC M & Reg Equip City-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 71,408,733.40         | 309,596.10          | (9,320.15)        | -               | -            | -                  | -                   | -         | 71,709,009.35         | 28000 - SC Services-47126           |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 10,903,606.93         | 41,729.38           | -                 | -               | -            | (8,513.53)         | -                   | -         | 10,936,822.78         | 28100 - SC Meters-47126             |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 28104 - SC Meter Accessories-47126  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 3,807,572.84          | 32,406.09           | -                 | -               | -            | (8,030.92)         | -                   | -         | 3,831,948.01          | 28105 - C3 Meter Accesso. ERT-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 2,289,834.63          | 20,483.88           | -                 | -               | -            | -                  | -                   | -         | 2,310,318.51          | 28200 - SC Meter Installation-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 1,661,543.11          | 6,992.72            | -                 | -               | -            | -                  | -                   | -         | 1,668,535.83          | 28300 - SC House Regulators-47126   |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 2,971,943.52          | 16,145.89           | -                 | -               | -            | -                  | (13,422.00)         | -         | 2,974,667.41          | 28500 - SC Ind Meas & Reg Sta-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 28501 - SC CNG Ind. M&R Stat-47126  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 28700 - SC Other Equipment-47126    |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 28900 - SC Land General Plant-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 4,469,447.59          | 22,111.69           | -                 | -               | -            | -                  | (13,030.04)         | -         | 4,478,529.24          | 29000 - SC Struct. & Improve.-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 29001 - SC CNG Structures-47126     |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 132,191.54            | 1,548.84            | -                 | -               | -            | -                  | -                   | -         | 133,740.38            | 29001 - SC Leasehold Improve.-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 275,487.13            | 2,472.32            | -                 | -               | -            | -                  | (624.58)            | -         | 277,334.87            | 29100 - SC Office Furnit & Eq-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 29102 - SC PC Equipment-47126       |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 292.10 Gas SC Pass cars,sta wagons  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 292.11 Gas SC Light Trucks 1/2&3/4T |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 292.12 Gas SC Med Truck 1 & 1 1/2 T |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 292.13 Gas SC Trucks 2 tons & over  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 292.17 Gas SC Road Tractors         |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 292.18 Gas SC Trailer               |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 5,242,748.29          | 80,302.12           | -                 | -               | -            | -                  | -                   | -         | 5,323,050.41          | 29200 - SC Transportati Equip-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 29204 - SC Trans Eq Lease Buy-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 293.01 Gas SC Forklifts             |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | -                     | -                   | -                 | -               | -            | -                  | -                   | -         | -                     | 29300 - SC Stores Equipment-47126   |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 853,098.02            | 20,682.27           | -                 | -               | -            | -                  | -                   | -         | 873,780.29            | 29400 - SC Tool Shop & Gar Eq-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 529,935.78            | -                   | -                 | -               | -            | -                  | -                   | -         | 529,935.78            | 29401 - SC CNG Assets-47126         |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 49,200.71             | 656.51              | -                 | -               | -            | -                  | -                   | -         | 49,857.22             | 29500 - SC Laboratory Equip-47126   |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 567,905.36            | 5,974.40            | -                 | -               | -            | -                  | -                   | -         | 573,879.76            | 29600 - SC Power Operat Equip-47126 |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 434,816.38            | 2,486.69            | -                 | -               | -            | -                  | (646.26)            | -         | 436,656.81            | 29700 - SC Communicat. Equip-47126  |
| 12/2018     | 12/2018   | 47126-PNG Delivery - SC              | Financial    | 132,338.68            | 1,209.97            | -                 | -               | -            | -                  | (441.13)            | -         | 133,107.52            | 29800 - SC Misc Equipment-47126     |
|             |           | <b>47126-PNG Delivery - SC Total</b> |              | <b>222,676,406.43</b> | <b>1,124,676.18</b> | <b>(9,370.05)</b> | <b>-</b>        | <b>-</b>     | <b>(16,544.45)</b> | <b>(908,863.14)</b> | <b>-</b>  | <b>222,866,304.97</b> |                                     |

CAD DR 2, Item 2 (2018)

#### Accumulated Depreciation Rollforward

PP Filter: Start & End Dates = CM, Company = Piedmont Gas, Bus Segment = Gas

| start_month | end_month | company                                | set_of_books | begin_bal      | provision    | retirements  | cost_of_removal | salv_credits | transfers | Adj Entry 1    | gain_loss | end_bal        | depr_group                           |
|-------------|-----------|----------------------------------------|--------------|----------------|--------------|--------------|-----------------|--------------|-----------|----------------|-----------|----------------|--------------------------------------|
| 12/2018     | 12/2018   | 47130-Piedmont (Gov) - TN              | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 29101 - TN Mainframe Equip.-47130    |
|             |           | <b>47130-Piedmont (Gov) - TN Total</b> |              | -              | -            | -            | -               | -            | -         | -              | -         | -              |                                      |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 20300 - TN Misc Intang. Plant-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 26000 - TN Land, LNG-47136           |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 1,681,966.19   | 19,945.11    | -            | -               | -            | -         | (573.81)       | -         | 1,701,337.49   | 26100 - TN Struct. & Improve.-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 2,903,542.77   | -            | -            | -               | -            | -         | -              | -         | 2,903,542.77   | 26200 - TN (FD) Gas Holders-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 49,114.68      | 237.36       | -            | -               | -            | -         | -              | -         | 49,352.04      | 26200 - TN Gas Holders-47136         |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 199,457.52     | -            | -            | -               | -            | -         | -              | -         | 199,457.52     | 26300 - TN (FD) Purificat. Eq-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 884,998.95     | 15,292.94    | -            | -               | -            | -         | -              | -         | 900,291.89     | 26300 - TN Purification Equip-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 1,051,422.64   | -            | -            | -               | -            | -         | (10,757.34)    | -         | 1,040,665.30   | 26310 - TN (FD) Liquefact. Eq-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 1,103,010.73   | 15,314.17    | -            | -               | -            | -         | -              | -         | 1,118,324.90   | 26310 - TN Liquefaction Equip-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 252,033.99     | -            | -            | -               | -            | -         | -              | -         | 252,033.99     | 26320 - TN (FD) Vaporizing Eq-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 2,221,941.23   | 49,431.66    | -            | -               | -            | -         | -              | -         | 2,271,372.89   | 26320 - TN Vaporizing Equip.-47136   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 48,709.81      | -            | -            | -               | -            | -         | -              | -         | 48,709.81      | 26330 - TN (FD) Compressor Eq-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 1,530,619.48   | 26,647.48    | -            | -               | -            | -         | -              | -         | 1,557,266.96   | 26330 - TN Compressor Equip-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 172.46         | -            | -            | -               | -            | -         | -              | -         | 172.46         | 26340 - TN (FD) Meas & Reg Eq-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | (22,608.92)    | 67.23        | -            | -               | -            | -         | -              | -         | (22,541.69)    | 26340 - TN Meas & Reg Equip-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 183,779.98     | 278.20       | -            | -               | -            | -         | (14,862.19)    | -         | 169,195.99     | 26350 - TN (FD) Other Equip-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 393,659.93     | 5,028.99     | -            | -               | -            | -         | -              | -         | 398,688.92     | 26350 - TN Other Equipment-47136     |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 26510 - TN Land, Transmission-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 925,996.41     | 18,413.90    | -            | -               | -            | -         | (942,650.77)   | -         | 1,759.54       | 26520 - TN Land Rights, Trans-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 26610 - TN Compressor Equip-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 1,411,856.28   | 44,650.09    | -            | -               | -            | -         | -              | -         | 1,456,506.37   | 26620 - TN Meas & Regulat. Eq-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 16,643,017.59  | 252,966.22   | -            | -               | -            | -         | (219,412.23)   | -         | 16,676,571.58  | 26700 - TN Transmission Main-47136   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 26701 - TN Cath Protect Trans-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 27400 - TN Land, Distribution-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 70,829.03      | 7,304.94     | -            | -               | -            | -         | -              | -         | 78,133.97      | 27401 - TN Land Rights, Dist-47136   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 169,754.43     | 1.34         | -            | -               | -            | -         | -              | -         | 169,755.77     | 27500 - TN (FD) Struct & Impr-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 6,326.16       | 243.70       | -            | -               | -            | -         | -              | -         | 6,569.86       | 27500 - TN Struct & Improve-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 27600 - TN Cathodic Protect.-47136   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 117,504,381.31 | 532,323.94   | (312.84)     | (361,410.40)    | -            | -         | (463,152.86)   | -         | 117,211,829.15 | 27600 - TN Distribution Main-47136   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 4,461,803.71   | 34,468.51    | -            | -               | -            | -         | (8,180.99)     | -         | 4,488,091.23   | 27800 - TN Meas & Reg Eq. Gen-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 2,591,567.24   | 9,607.41     | -            | -               | -            | -         | (470.74)       | -         | 2,600,703.91   | 27900 - TN Meas & Reg Eq City-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 224,178,536.65 | 959,300.69   | (118,641.96) | -               | -            | -         | -              | -         | 225,019,195.38 | 28000 - TN Services-47136            |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 9,084,735.30   | 50,391.26    | -            | -               | -            | (38.52)   | -              | -         | 9,135,088.04   | 28100 - TN Meters-47136              |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 4,128,100.57   | 37,949.29    | -            | -               | -            | (23.62)   | -              | -         | 4,166,026.24   | 28105 - C3 Meter Accesso. ERT-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 7,123,132.59   | 37,862.06    | -            | -               | -            | -         | -              | -         | 7,160,994.65   | 28200 - TN Meter Installation-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 2,937,766.37   | 11,840.92    | -            | -               | -            | -         | -              | -         | 2,949,607.29   | 28300 - TN House Regulators-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 2,487,282.84   | 7,802.16     | -            | -               | -            | -         | -              | -         | 2,495,085.00   | 28400 - TN House Reg. Install-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 638,625.49     | 6,296.61     | (1,352.89)   | -               | -            | -         | (8,793.18)     | -         | 634,776.03     | 28500 - TN Ind Meas & Reg Sta-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 28501 - TN CNG Ind. M&R Stat-47136   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 28700 - TN Other Equipment-47136     |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 28900 - TN Land General Plant-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 7,722,960.02   | 42,046.92    | -            | -               | -            | -         | (10,153.47)    | -         | 7,754,853.47   | 29000 - TN Struct. & Improve.-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 29001 - TN CNG Structures-47136      |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 1,368,271.21   | 11,058.50    | -            | -               | -            | -         | -              | -         | 1,379,329.71   | 29100 - TN Office Furnit & Eq-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 29102 - TN PC Equipment-47136        |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 292.10 Gas TN Pass cars,sta wagons   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 292.11 Gas TN Light Trcks 1/2 &3/4T  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 292.12 Gas TN Med Truck 1 & 11/2 T   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 292.13 Gas TN Trucks 2 tons & over   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 5,049.05       | 1,009.81     | -            | -               | -            | -         | -              | -         | 6,058.86       | 292.17 Gas TN Road Tractors          |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 292.18 Gas TN Trailer                |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 6,603,118.09   | 100,073.96   | -            | -               | -            | -         | -              | -         | 6,703,192.05   | 29200 - TN Transportati Equip-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 29204 - TN Trans Eq Lease-Buy-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 293.01 Gas TN Forklifts              |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 29300 - TN Stores Equipment-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 698,725.92     | 207.72       | -            | -               | -            | -         | (20,039.84)    | -         | 678,893.80     | 29400 - TN Tool Shop & Gar Eq-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 29401 - TN CNG Assets-47136          |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 78,691.22      | 104.11       | -            | -               | -            | -         | -              | -         | 78,795.33      | 29500 - TN Laboratory Equip-47136    |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 158,513.90     | 54.63        | -            | -               | -            | -         | -              | -         | 158,568.53     | 29600 - TN (FD) Power Op Equip-47136 |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 438,456.55     | 3,469.32     | -            | -               | -            | -         | -              | -         | 441,925.87     | 29600 - TN Power Operat Equip-47136  |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 366,659.53     | 308.82       | -            | -               | -            | -         | (2,881.08)     | -         | 364,087.27     | 29700 - TN Communicat. Equip-47136   |
| 12/2018     | 12/2018   | 47136-PNG Delivery - TN                | Financial    | 130,171.22     | 1,695.63     | -            | -               | -            | -         | -              | -         | 131,866.85     | 29800 - TN Misc Equipment-47136      |
|             |           | <b>47136-PNG Delivery - TN Total</b>   |              | 424,416,150.12 | 2,303,695.60 | (120,307.69) | (361,410.40)    | -            | (62.14)   | (1,701,928.50) | -         | 424,536,136.99 |                                      |
| 12/2018     | 12/2018   | 47138-PNG Other - TN                   | Financial    | 30,035.41      | -            | -            | -               | -            | -         | -              | -         | 30,035.41      | 20100 - TN Organization-47138        |
| 12/2018     | 12/2018   | 47138-PNG Other - TN                   | Financial    | 109,186.46     | -            | -            | -               | -            | -         | -              | -         | 109,186.46     | 20200 - TN Franchi. & Consent-47138  |
| 12/2018     | 12/2018   | 47138-PNG Other - TN                   | Financial    | -              | -            | -            | -               | -            | -         | -              | -         | -              | 29900 - TN Other Tang Plant-47138    |
|             |           | <b>47138-PNG Other - TN Total</b>      |              | 139,221.87     | -            | -            | -               | -            | -         | -              | -         | 139,221.87     |                                      |

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2018)

ATTACHMENT 1 OF 3

Accumulated Depreciation Rollforward

Source: PP/Depr/Reports/Depr - 1033

PP Filter: Start & End Dates = CM, Company = Piedmont Gas, Bus Segment = Gas

| start_month | end_month | company                                          | set_of_books | begin_bal      | provision    | retirements    | cost_of_removal | salv_credits | transfers  | Adj Entry 1 | gain_loss | end_bal        | depr_group                            |
|-------------|-----------|--------------------------------------------------|--------------|----------------|--------------|----------------|-----------------|--------------|------------|-------------|-----------|----------------|---------------------------------------|
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 20400 - C2 Land, Prod Plant-47146     |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 21100 - C2 LPG Equipment-47146        |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 26000 - C2 Land, LNG-47146            |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 6,803,514.46   | 51,473.43    | -              | -               | -            | -          | (23,287.85) | -         | 6,831,700.04   | 26100 - C2 Struct and Improve-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 10,659,241.90  | 13,845.09    | -              | -               | -            | -          | -           | -         | 10,673,086.99  | 26200 - C2 Gas Holders-47146          |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 3,240,616.79   | 24,907.40    | -              | -               | -            | -          | -           | -         | 3,265,524.19   | 26300 - C2 Purification Equip-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 2,545,178.54   | 11,620.01    | -              | -               | -            | -          | (134.81)    | -         | 2,556,663.74   | 26310 - C2 Liquefaction Equip-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 11,187,240.66  | 80,045.90    | -              | -               | -            | -          | -           | -         | 11,267,286.56  | 26320 - C2 Vaporizing Equip-47146     |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 3,222,653.15   | 10,372.02    | -              | -               | -            | -          | (11,392.65) | -         | 3,221,632.52   | 26330 - C2 Compressor Equip-47146     |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 77,255.67      | 440.82       | -              | -               | -            | -          | (366.18)    | -         | 77,330.31      | 26340 - C2 Meas and Reg Equip-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 2,082,490.52   | 21,056.23    | -              | -               | -            | -          | (17,359.01) | -         | 2,086,187.74   | 26350 - C2 Other Equipment-47146      |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 27400 - C2 Land, Distribution-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 327,717.74     | 1,420.59     | -              | -               | -            | -          | (863.24)    | -         | 328,275.09     | 27500 - C2 Struct and Improve-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 14,284.35      | 11,956.16    | -              | -               | -            | -          | -           | -         | 26,240.51      | 28100 - C2 Meters-47146               |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 818,497.62     | 5,677.67     | -              | -               | -            | -          | -           | -         | 824,175.29     | 28104 - C2 Meter Accessories-47146    |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 28105 - C3 Meter Accessory. ERT-47146 |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 28500 - C2 Ind Meas & Reg Sta-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | (5,864.23)     | 235.43       | -              | -               | -            | -          | (517.44)    | -         | (6,146.24)     | 29100 - C2 Office Furnit & Eq-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 432,428.02     | -            | -              | -               | -            | -          | -           | -         | 432,428.02     | 29200 - C2 Transportat Equip-47146    |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | (12,879.06)    | -            | -              | -               | -            | -          | -           | -         | (12,879.06)    | 29300 - C2 Stores Equipment-47146     |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 102,109.29     | 1,750.82     | -              | -               | -            | -          | -           | -         | 103,860.11     | 29400 - C2 Tool Shop & Gar Eq-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 126,736.27     | 1,635.38     | -              | -               | -            | -          | -           | -         | 128,371.65     | 29500 - C2 Laboratory Equip-47146     |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 564,475.20     | 2,253.55     | -              | -               | -            | -          | -           | -         | 566,728.75     | 29600 - C2 Power Operat Equip-47146   |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 193,610.94     | 2,191.61     | -              | -               | -            | -          | -           | -         | 195,802.55     | 29700 - C2 Communicat. Equip-47146    |
| 12/2018     | 12/2018   | 47146-PNG Delivery - 2 State                     | Financial    | 18,143.26      | 269.72       | -              | -               | -            | -          | -           | -         | 18,412.98      | 29800 - C2 Misc Equipment-47146       |
| 12/2018     | 12/2018   | <b>47146-PNG Delivery - 2 State Total</b>        |              | 42,397,451.09  | 241,151.83   | -              | -               | -            | -          | (53,921.18) | -         | 42,584,681.74  |                                       |
| 12/2018     | 12/2018   | 47148-PNG Other - 2 State                        | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 29900 - C2 Other Tang Plant-47148     |
| 12/2018     | 12/2018   | <b>47148-PNG Other - 2 State Total</b>           |              | -              | -            | -              | -               | -            | -          | -           | -         | -              |                                       |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 20304 - C3 Client Server App-47150    |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 20305 - C3 SaaS 3yr Contract-47150    |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | 3,613,637.93   | 57,560.57    | -              | -               | -            | -          | (356.06)    | -         | 3,670,842.44   | 29001 - C3 Leasehold Improve-47150    |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | 4,795,883.47   | 26,841.78    | -              | -               | -            | -          | (3,713.45)  | -         | 4,819,011.80   | 29101 - C3 Mainframe Equip-47150      |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | 13,253,309.15  | -            | -              | -               | -            | -          | -           | -         | 13,253,309.15  | 29102 - C3 PC Equipment-47150         |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | 83,790,282.60  | 1,231,055.04 | -              | -               | -            | -          | (1,384.36)  | -         | 85,019,953.28  | 29104 - C3 Client Server App-47150    |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | 5,812,667.86   | -            | (5,604,195.81) | -               | -            | -          | -           | -         | 208,472.05     | 29105 - C3 SaaS 3yr Contract-47150    |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | 20,176.96      | 2,567.42     | -              | -               | -            | -          | -           | -         | 22,744.38      | 29700 - C3 Communicat. Equip-47150    |
| 12/2018     | 12/2018   | 47150-Piedmont (Gov) - 3 State                   | Financial    | 121.87         | 60.59        | -              | -               | -            | -          | -           | -         | 182.46         | 29800 - C3 Misc Equipment-47150       |
| 12/2018     | 12/2018   | <b>47150-Piedmont (Gov) - 3 State Total</b>      |              | 111,286,079.84 | 1,318,085.40 | (5,604,195.81) | -               | -            | -          | (5,453.87)  | -         | 106,994,515.56 |                                       |
| 12/2018     | 12/2018   | 47151-PNG RU Gas Gov Special-3State              | Financial    | 12,026.20      | 3,006.55     | -              | -               | -            | -          | -           | -         | 15,032.75      | 29101 - C3 Mainframe Equip-47151      |
| 12/2018     | 12/2018   | <b>47151-PNG RU Gas Gov Special-3State Total</b> |              | 12,026.20      | 3,006.55     | -              | -               | -            | -          | -           | -         | 15,032.75      |                                       |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | (7,782,782.86) | 23,721.51    | (150,646.27)   | -               | -            | 67,596.84  | -           | -         | (7,842,110.78) | 28100 - C3 Meters-47156               |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | 852,903.56     | 6,943.99     | -              | -               | -            | -          | -           | -         | 859,847.55     | 28104 - C3 Meter Accessories-47156    |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | 4,679,818.52   | 67,728.24    | -              | -               | -            | 76,789.85  | -           | -         | 4,824,336.61   | 28105 - C3 Meter Accessory. ERT-47156 |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 28900 - C3 Land General Plant-47156   |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | (1,414,438.40) | 6,337.87     | -              | -               | -            | -          | (1,439.51)  | -         | (1,409,540.04) | 29000 - C3 Struct. & Improve-47156    |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | 3,722,124.40   | 31,875.55    | -              | -               | -            | -          | (6,912.88)  | -         | 3,747,087.07   | 29100 - C3 Office Furnit & Eq-47156   |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | 538,747.40     | 1,474.23     | -              | -               | -            | -          | -           | -         | 540,221.63     | 29200 - C3 Transportat Equip-47156    |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | (3,249.87)     | -            | -              | -               | -            | -          | -           | -         | (3,249.87)     | 29204 - C3 Trans Eq Lease Buy-47156   |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | 1,389,486.82   | 9,151.65     | -              | -               | -            | -          | -           | -         | 1,398,638.47   | 29400 - C3 Tool Shop & Gar Eq-47156   |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | 14,363,509.77  | 107,584.00   | -              | -               | -            | -          | (423.37)    | -         | 14,470,670.40  | 29700 - C3 Communicat. Equip-47156    |
| 12/2018     | 12/2018   | 47156-PNG Delivery - 3 State                     | Financial    | 1,423.30       | 365.67       | -              | -               | -            | -          | (475.50)    | -         | 1,313.47       | 29800 - C3 Misc Equipment-47156       |
| 12/2018     | 12/2018   | <b>47156-PNG Delivery - 3 State Total</b>        |              | 16,347,542.64  | 255,182.71   | (150,646.27)   | -               | -            | 144,386.69 | (9,251.26)  | -         | 16,587,214.51  |                                       |
| 12/2018     | 12/2018   | 47157-PNG Customer - 3 State                     | Financial    | -              | -            | -              | -               | -            | -          | -           | -         | -              | 20303 - C3 Cust. Info System-47157    |
| 12/2018     | 12/2018   | 47157-PNG Customer - 3 State                     | Financial    | 26,935,923.35  | -            | -              | -               | -            | -          | -           | -         | 26,935,923.35  | 29103 - C3 Cust. Info System-47157    |
| 12/2018     | 12/2018   | <b>47157-PNG Customer - 3 State Total</b>        |              | 26,935,923.35  | -            | -              | -               | -            | -          | -           | -         | 26,935,923.35  |                                       |

Grand Total

2,161,331,456.30

14,310,101.81

(6,938,118.09)

(505,341.20)

45,175.00

-

(12,263,398.80)

8,453.22

2,155,988,328.24

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2018)

ATTACHMENT 1 OF 3

Accumulated Depreciation Rollforward

Source: PP/Depr/Reports/Depr - 1033

PP Filter: Start & End Dates = CM, Company = Piedmont Gas, Bus Segment = Gas

| start_month | end_month | company | set_of_books | begin_bal | provision | retirements | cost_of_removal | salv_credits | transfers | Adj Entry 1 | gain_loss | end_bal | depr_group |
|-------------|-----------|---------|--------------|-----------|-----------|-------------|-----------------|--------------|-----------|-------------|-----------|---------|------------|
|-------------|-----------|---------|--------------|-----------|-----------|-------------|-----------------|--------------|-----------|-------------|-----------|---------|------------|

Per Power Plan

|               | NC                      | SC                    | TN                    | TOTAL                   |
|---------------|-------------------------|-----------------------|-----------------------|-------------------------|
| Direct        | 1,315,329,296.50        | 222,866,304.97        | 424,675,358.86        | 1,962,870,960.33        |
| 2 state LNG   | 34,014,483.81           | 5,964,928.28          | -                     | 39,979,412.09           |
| 2 state Other | 2,334,842.66            | 270,426.99            | -                     | 2,605,269.65            |
| 3 state       | 112,873,188.30          | 13,064,932.32         | 24,579,532.80         | 150,517,653.42          |
| 3 state CTA   | 11,273.06               | 1,304.84              | 2,454.85              | 15,032.75               |
|               | <b>1,464,563,084.32</b> | <b>242,167,897.40</b> | <b>449,257,346.51</b> | <b>2,155,988,328.24</b> |

Per Balance Sheet

NC

|         |                         |
|---------|-------------------------|
| 0108000 | 1,571,048,910.00        |
| 0111100 | 3,374,302.00            |
| 0108301 | 581,565,117.00          |
|         | <b>2,155,988,329.00</b> |

Piedmont Regulatory Reporting  
Consolidating Balance Sheet (Expanded)  
December 2018

**PIEDMONT Piedmont Regulatory  
Reporting**

**ASSETS**

**Property, Plant and Equipment**

|                                               |                        |
|-----------------------------------------------|------------------------|
| 0105100 - Pth Held For Future Use - Wo Sys    | 7,214,408              |
| 0107000 - SCHM Cwip                           | 372,289,619            |
| 0107004 - SCHM CWIP (SOFTWARE)                | 2,228,479              |
| 1717_PPE_CIP - Construction in Progress       | 381,732,506            |
| <b>0101000 - Property Plant and Equipment</b> | <b>5,646,105,662</b>   |
| 0101499 - Asset Retirement Obligations        | 5,710                  |
| 0271000 - NARUC CIAC TN 2017                  | (5,828,754)            |
| 1718_PPE_OTHER - Other                        | 5,640,282,615          |
| <b>0106000 - Comp Const Unclassified</b>      | <b>1,463,578,917</b>   |
| 1719_PPE_REG_PLT_ELE - Reg Plant- Elec ger    | 1,463,578,917          |
| 0121000 - NonUtil Prop - General              | 709,968                |
| 1721_PPE_NR_PLT_OTH - Unreg Plant - Other     | 709,968                |
| <b>Cost</b>                                   | <b>7,486,304,010</b>   |
| 0108499 - Aro Asset Accum Depreciation        | 88,139                 |
| 1732_ACC_DDA_ARO - Acc Dda Asset Retir        | 88,139                 |
| <b>0108000 - Accumulated DDandA - Ppande</b>  | <b>(1,571,048,910)</b> |
| 0108600 - SCHM Retirement Wip                 | (131,115)              |
| <b>0111100 - Acc Prov - Amor Pth in Ser</b>   | <b>(3,374,302)</b>     |
| 1734_ACC_DDA_REG - Accumulated Depr Re        | (1,574,354,327)        |
| 0122000 - DDandA - NonUtil Prop - Gen         | (709,968)              |
| 1735_ACC_DDA_NR - Accumulated Depr Nor        | (709,968)              |

**Net Property Plant and Equipment**

5,911,127,854

|                                         |                    |
|-----------------------------------------|--------------------|
| <b>0108301 - Accum Depreciation COR</b> | <b>581,565,117</b> |
|-----------------------------------------|--------------------|

**CWIP**

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2018)

ATTACHMENT 1 OF 3

CWIP Month End Balances

# **0107000 - SCHM Cwip**

## **47101 - Piedmont Natural Gas Co Inc.**

Beginning Balance N/A

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201803                 | 5,134,177.03    | 5,134,177.03   |
| 201804                 | 0               | 5,134,177.03   |
| 201805                 | 0               | 5,134,177.03   |
| 201806                 | 0               | 5,134,177.03   |
| 201807                 | 0               | 5,134,177.03   |
| 201808                 | 0               | 5,134,177.03   |
| 201809                 | (1,157,815.00)  | 3,976,362.03   |
| 201810                 | 0               | 3,976,362.03   |
| 201811                 | 1,157,815.00    | 5,134,177.03   |
| 201812                 | 0               | 5,134,177.03   |

## **47106 - PNG Delivery - NC**

Beginning Balance 167,472,466.56

| Fiscal Year and Period | Period Activity  | Ending Balance |
|------------------------|------------------|----------------|
| 201801                 | 3,672,518.28     | 171,144,984.84 |
| 201802                 | 6,943,009.20     | 178,087,994.04 |
| 201803                 | 12,202,384.11    | 190,290,378.15 |
| 201804                 | 33,890,495.37    | 224,180,873.52 |
| 201805                 | 43,771,602.70    | 267,952,476.22 |
| 201806                 | 27,456,384.26    | 295,408,860.48 |
| 201807                 | 26,717,285.35    | 322,126,145.83 |
| 201808                 | 21,398,620.24    | 343,524,766.07 |
| 201809                 | (73,244,138.49)  | 270,280,627.58 |
| 201810                 | (103,456,418.91) | 166,824,208.67 |
| 201811                 | 41,051,587.74    | 207,875,796.41 |
| 201812                 | 20,683,723.89    | 228,524,244.52 |

## **47107 - PNG Customer - NC**

Beginning Balance 0

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | 0              |
| 201802                 | 0               | 0              |
| 201803                 | 0               | 0              |
| 201804                 | 0               | 0              |
| 201805                 | 0               | 0              |
| 201806                 | 0               | 0              |
| 201807                 | 0               | 0              |
| 201808                 | 0               | 0              |
| 201809                 | 0               | 0              |
| 201810                 | 0               | 0              |
| 201811                 | 0               | 0              |
| 201812                 | 0               | 0              |

Account 0107000/0107004

|            |                |
|------------|----------------|
| NC         | 228,529,983.66 |
| SC         | 22,762,780.05  |
| TN         | 45,876,777.97  |
| 2 State    | 50,494,687.23  |
| 3 State    | 26,853,869.04  |
| Total CWIP | 374,518,097.95 |

|                 |                |
|-----------------|----------------|
| Account 0107000 | 372,289,618.55 |
| Account 0107004 | 2,228,479.40   |
| Total CWIP      | 374,518,097.95 |

Piedmont Regulatory Reporting  
Consolidating Balance Sheet (Expanded)  
December 2018

## **PIEDMONT Piedmont Regulatory Reporting**

### **ASSETS**

#### **Property, Plant and Equipment**

|                                            |                      |
|--------------------------------------------|----------------------|
| 0105100 - Plt Held For Future Use - Wo Sys | 7,214,408            |
| 0107000 - SCHM Cwip                        | 372,289,619          |
| 0107004 - SCHM CWIP (SOFTWARE)             | 2,228,479            |
| 1717_PPE_CIP - Construction in Progress    | 381,732,506          |
| 0101000 - Property Plant and Equipment     | 5,646,105,662        |
| 0101499 - Asset Retirement Obligations     | 5,710                |
| 0271000 - NARUC CIAC TN 2017               | (5,828,754)          |
| 1718_PPE_OTHER - Other                     | 5,640,282,618        |
| 0106000 - Comp Const Unclassified          | 1,463,578,917        |
| 1719_PPE_REG_PLT_ELE - Reg Plant- Elec ger | 1,463,578,917        |
| 0121000 - NonUtil Prop - General           | 709,968              |
| 1721_PPE_NR_PLT_OTH - Unreg Plant - Other  | 709,968              |
| <b>Cost</b>                                | <b>7,486,304,010</b> |
| 0108499 - Aro Asset Accum Depreciation     | 88,139               |
| 1732_ACC_DDA_ARO - Acc Dda Asset Retir     | 88,139               |
| 0108000 - Accumulated DDandA - Ppande      | (1,571,048,910)      |
| 0108600 - SCHM Retirement Wip              | (131,115)            |
| 0111100 - Acc Prov - Amor Plt in Ser       | (3,374,302)          |
| 1734_ACC_DDA_REG - Accumulated Depr Re     | (1,574,554,327)      |
| 0122000 - DDandA - NonUtil Prop - Gen      | (709,968)            |
| 1735_ACC_DDA_NR - Accumulated Depr Nor     | (709,968)            |

#### **Net Property Plant and Equipment**

5,911,127,854

**47108 - PNG Other - NC**

|                   |   |
|-------------------|---|
| Beginning Balance | 0 |
|-------------------|---|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | 0              |
| 201802                 | 0               | 0              |
| 201803                 | 0               | 0              |
| 201804                 | 0               | 0              |
| 201805                 | 0               | 0              |
| 201806                 | 0               | 0              |
| 201807                 | 0               | 0              |
| 201808                 | 0               | 0              |
| 201809                 | 0               | 0              |
| 201810                 | 0               | 0              |
| 201811                 | 0               | 0              |
| 201812                 | 0               | 0              |

**47110 - Piedmont (Gov) - NC**

|                   |          |
|-------------------|----------|
| Beginning Balance | 5,739.14 |
|-------------------|----------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | 5,739.14       |
| 201802                 | 0               | 5,739.14       |
| 201803                 | 0               | 5,739.14       |
| 201804                 | 0               | 5,739.14       |
| 201805                 | 0               | 5,739.14       |
| 201806                 | 0               | 5,739.14       |
| 201807                 | 0               | 5,739.14       |
| 201808                 | 0               | 5,739.14       |
| 201809                 | 0               | 5,739.14       |
| 201810                 | 0               | 5,739.14       |
| 201811                 | 0               | 5,739.14       |
| 201812                 | 0               | 5,739.14       |

**47111 - PNG RU Gas Gov Special - NC**

|                   |   |
|-------------------|---|
| Beginning Balance | 0 |
|-------------------|---|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | 0              |
| 201807                 | 0               | 0              |
| 201808                 | 0               | 0              |
| 201812                 | 0               | 0              |

**47120 - Piedmont (Gov) - SC**

|                   |   |
|-------------------|---|
| Beginning Balance | 0 |
|-------------------|---|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | 0              |
| 201802                 | 0               | 0              |
| 201803                 | 0               | 0              |
| 201804                 | 0               | 0              |
| 201805                 | 0               | 0              |
| 201806                 | 0               | 0              |
| 201807                 | 0               | 0              |
| 201808                 | 0               | 0              |
| 201809                 | 0               | 0              |
| 201810                 | 0               | 0              |
| 201811                 | 0               | 0              |
| 201812                 | 0               | 0              |

**47126 - PNG Delivery - SC**

|                   |               |
|-------------------|---------------|
| Beginning Balance | 25,321,684.08 |
|-------------------|---------------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | (201,389.77)    | 25,120,294.31  |
| 201802                 | 2,239,840.07    | 27,360,134.38  |
| 201803                 | 951,852.27      | 28,311,986.65  |
| 201804                 | 1,548,534.87    | 29,860,521.52  |
| 201805                 | 760,555.53      | 30,621,077.05  |
| 201806                 | (7,061.74)      | 30,614,015.31  |
| 201807                 | 2,342,930.34    | 32,956,945.65  |
| 201808                 | 2,360,766.45    | 35,317,712.10  |
| 201809                 | (13,861,382.63) | 21,456,329.47  |
| 201810                 | (527,308.03)    | 20,929,021.44  |
| 201811                 | 657,374.94      | 21,586,396.38  |
| 201812                 | 1,176,383.67    | 22,762,780.05  |

**47136 - PNG Delivery - TN**

|                   |               |
|-------------------|---------------|
| Beginning Balance | 17,787,964.69 |
|-------------------|---------------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | (3,134,210.77)  | 14,653,753.92  |
| 201802                 | 2,290,855.67    | 16,944,609.59  |
| 201803                 | 3,207,133.93    | 20,151,743.52  |
| 201804                 | 605,251.40      | 20,756,994.92  |
| 201805                 | 2,723,714.57    | 23,480,709.49  |
| 201806                 | 2,719,534.88    | 26,200,244.37  |
| 201807                 | 4,664,083.33    | 30,864,327.70  |
| 201808                 | 3,999,741.96    | 34,864,069.66  |
| 201809                 | 5,046,579.95    | 39,910,649.61  |
| 201810                 | 5,487,651.12    | 45,398,300.73  |
| 201811                 | 1,714,982.96    | 47,113,283.69  |
| 201812                 | (1,236,505.72)  | 45,876,777.97  |

**47141 - PNG RU Gas Gov Special - 2 Sta**

|                   |     |
|-------------------|-----|
| Beginning Balance | N/A |
|-------------------|-----|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201807                 | 232,911.99      | 232,911.99     |
| 201808                 | 224,939.34      | 457,851.33     |
| 201809                 | 47,682.22       | 505,533.55     |
| 201810                 | 138,320.21      | 643,853.76     |
| 201811                 | 40,022.16       | 683,875.92     |
| 201812                 | 32,818.87       | 716,694.79     |

**47146 - PNG Delivery - 2 State**

|                   |              |
|-------------------|--------------|
| Beginning Balance | 3,411,270.25 |
|-------------------|--------------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 496,410.04      | 3,907,680.29   |
| 201802                 | 1,473,883.93    | 5,381,564.22   |
| 201803                 | (179,870.42)    | 5,201,693.80   |
| 201804                 | 3,878,596.16    | 9,080,289.96   |
| 201805                 | 4,829,548.57    | 13,909,838.53  |
| 201806                 | 4,560,637.26    | 18,470,475.79  |
| 201807                 | 6,409,222.64    | 24,879,698.43  |
| 201808                 | 2,244,766.79    | 27,124,465.22  |
| 201809                 | 1,677,529.09    | 28,801,994.31  |
| 201810                 | 9,486,651.61    | 38,288,645.92  |
| 201811                 | 2,978,355.19    | 41,267,001.11  |
| 201812                 | 8,510,991.33    | 49,777,992.44  |

**47148 - PNG Other - 2 State**

|                   |          |
|-------------------|----------|
| Beginning Balance | 2,700.00 |
|-------------------|----------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | 2,700.00       |
| 201802                 | 0               | 2,700.00       |
| 201803                 | 0               | 2,700.00       |
| 201804                 | (2,700.00)      | 0              |
| 201805                 | 0               | 0              |
| 201806                 | 0               | 0              |
| 201807                 | 0               | 0              |
| 201808                 | 0               | 0              |
| 201809                 | 0               | 0              |
| 201810                 | 0               | 0              |
| 201811                 | 0               | 0              |
| 201812                 | 0               | 0              |

**47150 - Piedmont (Gov) - 3 State**

|                   |               |
|-------------------|---------------|
| Beginning Balance | 12,193,155.03 |
|-------------------|---------------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | (2,407,886.70)  | 9,785,268.33   |
| 201802                 | 10,865.38       | 9,796,133.71   |
| 201803                 | (3,765,287.98)  | 6,030,845.73   |
| 201804                 | (2,643.59)      | 6,028,202.14   |
| 201805                 | 77,701.36       | 6,105,903.50   |
| 201806                 | 6,065.11        | 6,111,968.61   |
| 201807                 | (5,029,109.42)  | 1,082,859.19   |
| 201808                 | 103,685.26      | 1,186,544.45   |
| 201809                 | 39,798.38       | 1,226,342.83   |
| 201810                 | (107,392.98)    | 1,118,949.85   |
| 201811                 | 48,624.88       | 1,167,574.73   |
| 201812                 | 161,907.98      | 1,329,482.71   |

**47151 - PNG RU Gas Gov Special - 3 Sta**

|                   |              |
|-------------------|--------------|
| Beginning Balance | 3,661,457.15 |
|-------------------|--------------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 75,165.00       | 3,736,622.15   |
| 201802                 | 380,174.73      | 4,116,796.88   |
| 201803                 | 223,486.29      | 4,340,283.17   |
| 201804                 | 234,533.89      | 4,574,817.06   |
| 201805                 | 2,395,057.28    | 6,969,874.34   |
| 201806                 | 481,687.85      | 7,451,562.19   |
| 201807                 | (655,774.77)    | 6,795,787.42   |
| 201808                 | 895,153.08      | 7,690,940.50   |
| 201809                 | 339,189.96      | 8,030,130.46   |
| 201810                 | 1,341,076.72    | 9,371,207.18   |
| 201811                 | 1,339,490.32    | 10,710,697.50  |
| 201812                 | 489,735.28      | 11,235,708.56  |

**47156 - PNG Delivery - 3 State**

|                   |              |
|-------------------|--------------|
| Beginning Balance | 1,186,845.88 |
|-------------------|--------------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | (395,572.51)    | 791,273.37     |
| 201802                 | 1,388,766.24    | 2,180,039.61   |
| 201803                 | (58,424.78)     | 2,121,614.83   |
| 201804                 | 177,641.67      | 2,299,256.50   |
| 201805                 | 210,891.88      | 2,510,148.38   |
| 201806                 | 6,950,721.96    | 9,460,870.34   |
| 201807                 | (6,199,732.42)  | 3,261,137.92   |
| 201808                 | 134,719.12      | 3,395,857.04   |
| 201809                 | 363,557.30      | 3,759,414.34   |
| 201810                 | 1,334,757.39    | 5,094,171.73   |
| 201811                 | 105,392.73      | 5,199,564.46   |
| 201812                 | 590,624.97      | 5,790,189.43   |

**47157 - PNG Customer - 3 State**

|                   |   |
|-------------------|---|
| Beginning Balance | 0 |
|-------------------|---|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | 0              |
| 201802                 | 0               | 0              |
| 201803                 | 0               | 0              |
| 201804                 | 0               | 0              |
| 201805                 | 0               | 0              |
| 201806                 | 0               | 0              |
| 201807                 | 0               | 0              |
| 201808                 | 0               | 0              |
| 201809                 | 0               | 0              |
| 201810                 | 0               | 0              |
| 201811                 | 0               | 0              |
| 201812                 | 0               | 0              |

**47158 - PNG Other - 3 State**

|                   |     |
|-------------------|-----|
| Beginning Balance | N/A |
|-------------------|-----|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201803                 | 388,316.93      | 388,316.93     |
| 201804                 | 22,242.68       | 410,559.61     |
| 201805                 | 21,989.78       | 432,549.39     |
| 201806                 | 520,329.96      | 952,879.35     |
| 201807                 | 13,458.74       | 966,338.09     |
| 201808                 | 5,222.00        | 971,560.09     |
| 201809                 | (356,298.73)    | 615,261.36     |
| 201810                 | 2,050.13        | 617,311.49     |
| 201811                 | (18,593.64)     | 598,717.85     |
| 201812                 | 537,114.06      | 1,135,831.91   |

**0107004 - SCHM CWIP (SOFTWARE)****47156 - PNG Delivery - 3 State**

|                   |     |
|-------------------|-----|
| Beginning Balance | N/A |
|-------------------|-----|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201811                 | 595,905.99      | 595,905.99     |
| 201812                 | 1,632,573.41    | 2,228,479.40   |

**CIAC**

**0271000 - NARUC CIAC TN 2017****47106 - PNG Delivery - NC**

|                   |   |
|-------------------|---|
| Beginning Balance | 0 |
|-------------------|---|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | 0              |
| 201812                 | 0               | 0              |

**47136 - PNG Delivery - TN**

|                   |                |
|-------------------|----------------|
| Beginning Balance | (5,828,754.34) |
|-------------------|----------------|

| Fiscal Year and Period | Period Activity | Ending Balance |
|------------------------|-----------------|----------------|
| 201801                 | 0               | (5,828,754.34) |
| 201802                 | 0               | (5,828,754.34) |
| 201803                 | 0               | (5,828,754.34) |
| 201804                 | 0               | (5,828,754.34) |
| 201805                 | 0               | (5,828,754.34) |
| 201806                 | 0               | (5,828,754.34) |
| 201807                 | 0               | (5,828,754.34) |
| 201808                 | 0               | (5,828,754.34) |
| 201809                 | 0               | (5,828,754.34) |
| 201810                 | 0               | (5,828,754.34) |
| 201811                 | 0               | (5,828,754.34) |
| 201812                 | 0               | (5,828,754.34) |

**PIEDMONT Piedmont Regulatory  
Reporting****ASSETS****Property, Plant and Equipment**

|                                            |                      |
|--------------------------------------------|----------------------|
| 0105100 - Plt Held For Future Use - Wo Sys | 7,214,408            |
| 0107000 - SCHM Cwip                        | 372,289,619          |
| 0107004 - SCHM CWIP (SOFTWARE)             | 2,228,479            |
| 1717_PPE_CIP - Construction in Progress    | 381,732,506          |
| 0101000 - Property Plant and Equipment     | 5,646,105,662        |
| 0101499 - Asset Retirement Obligations     | 5,710                |
| <b>0271000 - NARUC CIAC TN 2017</b>        | <b>(5,828,754)</b>   |
| 1718_PPE_OTHER - Other                     | 5,640,282,618        |
| 0106000 - Comp Const Unclassified          | 1,463,578,917        |
| 1719_PPE_REG_PLT_ELE - Reg Plant- Elec ger | 1,463,578,917        |
| 0121000 - NonUtil Prop - General           | 709,968              |
| 1721_PPE_NR_PLT_OTH - Unreg Plant - Other  | 709,968              |
| <b>Cost</b>                                | <b>7,486,304,010</b> |

|                                         |                 |
|-----------------------------------------|-----------------|
| 0108499 - Aro Asset Accum Depreciation  | 88,139          |
| 1732_ACC_DDA_ARO - Acc Dda Asset Retire | 88,139          |
| 0108000 - Accumulated DDandA - Ppande   | (1,571,048,910) |
| 0108600 - SCHM Retirement Wip           | (131,115)       |
| 0111100 - Acc Prov - Amor Plt in Ser    | (3,374,302)     |
| 1734_ACC_DDA_REG - Accumulated Depr Re  | (1,574,554,327) |
| 0122000 - DDandA - NonUtil Prop - Gen   | (709,968)       |
| 1735_ACC_DDA_NR - Accumulated Depr Nor  | (709,968)       |

# Balance Sheet

**PIEDMONT BALANCE SHEET NET UTILITY PLANT IN SERVICE SECTION AS OF 12/31/17**

| Piedmont Natural Gas Company |                                     |                         |                           |                        |                  |                          |  |  |  |
|------------------------------|-------------------------------------|-------------------------|---------------------------|------------------------|------------------|--------------------------|--|--|--|
| Business Unit - P0101        |                                     |                         |                           |                        |                  |                          |  |  |  |
| Balance Sheet                |                                     |                         |                           |                        |                  |                          |  |  |  |
| December 31, 2017            |                                     |                         |                           |                        |                  |                          |  |  |  |
|                              |                                     | Current Period          | Same Period<br>Prior Year | Increase<br>(Decrease) |                  |                          |  |  |  |
| <b>ASSETS</b>                |                                     |                         |                           |                        |                  |                          |  |  |  |
|                              | Utility Plant                       | 6,714,017,996.23        | 6,165,101,323.37          | 548,916,672.86         |                  |                          |  |  |  |
| 10100                        | Utility Plant in Service            | 5,559,769,680.37        | 5,114,849,188.21          | 444,920,492.16         |                  |                          |  |  |  |
| 10600                        | Complete Constr not Classified      | 929,030,113.50          | 846,271,364.68            | 82,758,748.82          | 6,488,799,793.87 | Plant in Service         |  |  |  |
|                              | UPIS                                | 6,488,799,793.87        | 5,961,120,552.89          | 527,679,240.98         |                  |                          |  |  |  |
| 11800                        | Asset Retirement Cost               | 3,673.92                | 3,950.27                  | (276.35)               |                  |                          |  |  |  |
|                              | ARC                                 | 3,673.92                | 3,950.27                  | (276.35)               |                  |                          |  |  |  |
| 10700                        | Construction Work in Prog-Gas       | 231,043,282.78          | 203,933,839.55            | 27,109,443.23          | 231,043,282.78   | CWIP                     |  |  |  |
| 39997                        | Admin & District Overhead           | 0.00                    | 0.00                      | 0.00                   |                  |                          |  |  |  |
| 39999                        | Retainage                           | 0.00                    | 5,702,367.27              | (5,702,367.27)         | 0.00             | Retainage                |  |  |  |
|                              | CWIP                                | 231,043,282.78          | 209,636,206.82            | 21,407,075.96          |                  |                          |  |  |  |
| 27100                        | Contrib In Aid Of Const             | (5,828,754.34)          | (5,659,386.61)            | (169,367.73)           | (5,828,754.34)   | CIAC                     |  |  |  |
|                              | CIAC                                | (5,828,754.34)          | (5,659,386.61)            | (169,367.73)           |                  |                          |  |  |  |
|                              | less Accumulated Depreciation       | 2,021,828,886.83        | 1,887,685,297.68          | 134,143,589.15         |                  |                          |  |  |  |
| 11000                        | Acc Amort - Organization Costs      | 49,912.34               | 49,912.34                 | (49,912.34)            |                  |                          |  |  |  |
| 11100                        | Acc Amort - Franchises              | 759,374.77              | 759,374.77                | (759,374.77)           |                  |                          |  |  |  |
| 11500                        | Acc Amort-Misc Intangible Plan      | 2,522,114.91            | 2,522,114.91              | (2,522,114.91)         |                  |                          |  |  |  |
| 11510                        | Accum Amort - Cust Contracts        | 42,900.00               | 42,900.00                 | (42,900.00)            |                  |                          |  |  |  |
| 10800                        | Accum Depreciation-Gas Plant        | 2,023,521,977.28        | 1,888,368,393.56          | (1,869,797,641.37)     | 2,026,896,279.30 | Accumulated Depreciation |  |  |  |
| 10810                        | Cost of Removal                     | (5,068,243.94)          | (4,058,167.81)            | 3,799,714.85           |                  |                          |  |  |  |
|                              | Accumulated Depreciation            | 2,018,453,733.34        | 1,884,310,225.75          | (1,865,997,926.52)     |                  |                          |  |  |  |
| 11900                        | Accum Depr - ARC                    | 851.47                  | 769.91                    | (756.77)               |                  |                          |  |  |  |
|                              | Accumulated Depreciation - ARC      | 851.47                  | 769.91                    | (756.77)               |                  |                          |  |  |  |
|                              | <b>Net Utility Plant in Service</b> | <b>4,692,189,109.40</b> | <b>4,277,416,025.69</b>   | <b>414,773,083.71</b>  |                  |                          |  |  |  |

# **Plant in Service**

GENERAL LEDGER SUPPORT FOR GAS PLANT IN SERVICE BALANCE AT 12/31/17

| Utility Account                     | Business Unit           | Beginning Balance | Additions    | Retirements  | Transfers In | Transfers Out | Adjustments | Ending Balance   |
|-------------------------------------|-------------------------|-------------------|--------------|--------------|--------------|---------------|-------------|------------------|
| 20100 - Organization                | 47106-PNG Delivery - NC | 15,170.90         | -            | -            | -            | -             | \$          | 15,170.90        |
| 20200 - Franchises and Consents     | 47106-PNG Delivery - NC | 586,785.77        | -            | -            | -            | -             | -           | 586,785.77       |
| 20300 - Miscellaneous Intangible PI | 47106-PNG Delivery - NC | 2,444,024.56      | -            | -            | -            | -             | -           | 2,444,024.56     |
| 20301 - Customer Contracts          | 47106-PNG Delivery - NC | 42,900.00         | -            | -            | -            | -             | -           | 42,900.00        |
| 26000 - Land and Land Rights        | 47106-PNG Delivery - NC | 507,257.18        | -            | -            | -            | (483,070.84)  | -           | 24,186.34        |
| 26510 - Land and Land Rights        | 47106-PNG Delivery - NC | 11,568,030.98     | (4.04)       | -            | -            | -             | -           | 11,568,026.94    |
| 26520 - Rights-of-Way               | 47106-PNG Delivery - NC | 114,051,362.30    | 90,405.91    | -            | -            | -             | -           | 114,141,768.21   |
| 26700 - Mains                       | 47106-PNG Delivery - NC | 1,769,155,532.55  | 1,953,155.22 | -            | -            | -             | -           | 1,771,108,687.77 |
| 26701 - Mains, Cathodic Protection  | 47106-PNG Delivery - NC | 7,080,017.77      | -            | -            | -            | -             | -           | 7,080,017.77     |
| 26800 - Compressor Station Equip    | 47106-PNG Delivery - NC | 190,495,343.77    | 28,861.42    | -            | -            | -             | -           | 190,524,205.19   |
| 26900 - System Meas & Reg Station   | 47106-PNG Delivery - NC | 148,248,516.74    | 448,176.98   | -            | -            | -             | -           | 148,696,693.72   |
| 27400 - Non-depr Land & Land Rights | 47106-PNG Delivery - NC | 3,143,575.83      | 1,988.68     | -            | -            | -             | -           | 3,145,564.51     |
| 27401 - Rights of Way               | 47106-PNG Delivery - NC | 8,630,318.34      | 6,459.38     | -            | -            | -             | -           | 8,636,777.72     |
| 27500 - Structures & Improvements - | 47106-PNG Delivery - NC | 546,302.02        | -            | -            | -            | -             | -           | 546,302.02       |
| 27600 - Mains                       | 47106-PNG Delivery - NC | 1,013,153,612.18  | 1,198,045.83 | (69,042.51)  | -            | -             | -           | 1,014,282,615.50 |
| 27800 - System Meas & Reg Station   | 47106-PNG Delivery - NC | 31,618,351.47     | 135,528.76   | -            | -            | -             | -           | 31,753,880.23    |
| 27900 - Meas & Reg Sta Equip - City | 47106-PNG Delivery - NC | 44,963,062.28     | 126,415.25   | (15,728.08)  | -            | -             | -           | 45,073,749.45    |
| 28000 - Services                    | 47106-PNG Delivery - NC | 635,055,621.52    | 2,927,212.65 | (176,057.10) | -            | -             | -           | 637,806,777.07   |
| 28100 - Meters                      | 47106-PNG Delivery - NC | 82,742,333.99     | 155,583.51   | -            | 14,460.96    | -             | -           | 82,912,378.46    |
| 28200 - Meter Installations         | 47106-PNG Delivery - NC | 37,540,330.52     | 454,671.95   | (433.13)     | -            | -             | -           | 37,994,569.34    |
| 28300 - House Regulators            | 47106-PNG Delivery - NC | 11,993,749.85     | 23,627.61    | (246.96)     | -            | -             | -           | 12,017,130.50    |
| 28400 - House Regulator Installatio | 47106-PNG Delivery - NC | 209,630.09        | 7,228.03     | (0.70)       | -            | -             | -           | 216,857.42       |
| 28500 - Ind Meas & Reg St Equip     | 47106-PNG Delivery - NC | 42,096,773.12     | 42,062.61    | -            | -            | -             | -           | 42,138,835.73    |
| 28600 - Other Prop on Cust Premises | 47106-PNG Delivery - NC | 743,304.27        | -            | -            | -            | -             | -           | 743,304.27       |
| 28700 - Other Equipment - Other     | 47106-PNG Delivery - NC | 43,671.55         | -            | -            | -            | -             | -           | 43,671.55        |
| 28900 - Non-depr Land & Land Rights | 47106-PNG Delivery - NC | 3,052,073.65      | (118,093.29) | -            | -            | -             | -           | 2,933,980.36     |
| 29000 - Structures and Improvements | 47106-PNG Delivery - NC | 69,890,976.46     | (739,173.61) | (1,080.04)   | -            | -             | -           | 69,150,722.81    |
| 29100 - Office Furniture and Equipm | 47106-PNG Delivery - NC | 6,145,309.82      | 52,292.50    | (33,370.48)  | -            | -             | -           | 6,164,231.84     |
| 29200 - Transportation Equipment    | 47106-PNG Delivery - NC | 47,704,302.76     | 4,522,516.75 | -            | -            | -             | -           | 52,226,819.51    |
| 29204 - Trans Equip - Leased Buyout | 47106-PNG Delivery - NC | 42,522.57         | -            | -            | -            | -             | -           | 42,522.57        |
| 29300 - Stores Equipment            | 47106-PNG Delivery - NC | 3,385.21          | -            | -            | -            | -             | -           | 3,385.21         |
| 29400 - Tools, Shop & Garage Equip  | 47106-PNG Delivery - NC | 29,496,147.83     | 287,682.95   | (588,389.99) | 483,070.84   | -             | -           | 29,678,511.63    |
| 29500 - Laboratory Equipment        | 47106-PNG Delivery - NC | 807,435.55        | -            | -            | -            | -             | -           | 807,435.55       |
| 29600 - Power Operated Equipment    | 47106-PNG Delivery - NC | 12,187,823.37     | 523,811.53   | -            | -            | -             | -           | 12,711,634.90    |
| 29700 - Communication Equipment     | 47106-PNG Delivery - NC | 5,322,077.19      | 34,316.83    | (78,912.36)  | -            | -             | -           | 5,277,481.66     |
| 29800 - Miscellaneous Equipment     | 47106-PNG Delivery - NC | 2,729,479.90      | 6,547.77     | (23,487.29)  | -            | -             | -           | 2,712,540.38     |
| 20100 - Organization                | 47126-PNG Delivery - SC | 4,706.03          | -            | -            | -            | -             | -           | 4,706.03         |
| 20200 - Franchises and Consents     | 47126-PNG Delivery - SC | 63,402.54         | -            | -            | -            | -             | -           | 63,402.54        |
| 20300 - Miscellaneous Intangible PI | 47126-PNG Delivery - SC | 78,090.35         | -            | -            | -            | -             | -           | 78,090.35        |
| 26510 - Land and Land Rights        | 47126-PNG Delivery - SC | 170,703.41        | -            | -            | -            | -             | -           | 170,703.41       |
| 26520 - Rights-of-Way               | 47126-PNG Delivery - SC | 10,125,001.70     | (6.47)       | -            | -            | -             | -           | 10,124,995.23    |
| 26700 - Mains                       | 47126-PNG Delivery - SC | 88,431,180.50     | 353,468.43   | -            | -            | -             | -           | 88,784,648.93    |
| 26900 - System Meas & Reg Station   | 47126-PNG Delivery - SC | 52,496,880.81     | 2,341,791.45 | -            | -            | -             | -           | 54,838,672.26    |
| 27400 - Non-depr Land & Land Rights | 47126-PNG Delivery - SC | 141,364.16        | -            | -            | -            | -             | -           | 141,364.16       |
| 27401 - Rights of Way               | 47126-PNG Delivery - SC | 1,190,858.60      | -            | -            | -            | -             | -           | 1,190,858.60     |
| 27500 - Structures & Improvements - | 47126-PNG Delivery - SC | 84,432.35         | -            | -            | -            | -             | -           | 84,432.35        |
| 27600 - Mains                       | 47126-PNG Delivery - SC | 196,894,340.67    | 326,874.85   | -            | -            | -             | -           | 197,221,215.52   |
| 27800 - System Meas & Reg Station   | 47126-PNG Delivery - SC | 6,277,831.11      | (170,664.08) | -            | -            | -             | -           | 6,107,167.03     |
| 27900 - Meas & Reg Sta Equip - City | 47126-PNG Delivery - SC | 2,670,710.59      | -            | -            | -            | -             | -           | 2,670,710.59     |
| 28000 - Services                    | 47126-PNG Delivery - SC | 136,594,669.92    | 576,496.41   | (25,681.45)  | -            | -             | -           | 137,145,484.88   |
| 28100 - Meters                      | 47126-PNG Delivery - SC | 17,760,159.52     | 8,819.18     | -            | -            | (7,037.01)    | -           | 17,761,941.69    |
| 28200 - Meter Installations         | 47126-PNG Delivery - SC | 6,805,003.65      | 116,319.50   | (99.52)      | -            | -             | -           | 6,921,223.63     |
| 28300 - House Regulators            | 47126-PNG Delivery - SC | 2,859,315.13      | 7,672.57     | (60.29)      | -            | -             | -           | 2,866,927.41     |
| 28500 - Ind Meas & Reg St Equip     | 47126-PNG Delivery - SC | 9,356,613.33      | 234,111.88   | -            | -            | -             | -           | 9,590,725.21     |
| 28900 - Non-depr Land & Land Rights | 47126-PNG Delivery - SC | 1,358,720.54      | -            | -            | -            | -             | -           | 1,358,720.54     |
| 29000 - Structures and Improvements | 47126-PNG Delivery - SC | 10,148,857.39     | (14.10)      | -            | -            | -             | -           | 10,148,843.29    |
| 29001 - S&I - Leasehold Impr        | 47126-PNG Delivery - SC | 116,703.14        | -            | -            | -            | -             | -           | 116,703.14       |
| 29100 - Office Furniture and Equipm | 47126-PNG Delivery - SC | 751,298.02        | -            | (3,541.27)   | -            | -             | -           | 747,756.75       |
| 29200 - Transportation Equipment    | 47126-PNG Delivery - SC | 8,197,217.52      | 511,664.80   | -            | -            | -             | -           | 8,708,882.32     |

\$ 4,345,254,147.36 North Carolina Direct 1

GENERAL LEDGER SUPPORT FOR GAS PLANT IN SERVICE BALANCE AT 12/31/17

| Utility Account                     | Business Unit                    | Beginning Balance | Additions     | Retirements  | Transfers In | Transfers Out | Adjustments | Ending Balance   |
|-------------------------------------|----------------------------------|-------------------|---------------|--------------|--------------|---------------|-------------|------------------|
| 29204 - Trans Equip - Leased Buyout | 47126-PNG Delivery - SC          | 5,816.32          | -             | -            | -            | -             | -           | 5,816.32         |
| 29300 - Stores Equipment            | 47126-PNG Delivery - SC          | 3,854.15          | -             | -            | -            | -             | -           | 3,854.15         |
| 29400 - Tools, Shop & Garage Equip  | 47126-PNG Delivery - SC          | 5,404,711.45      | 34,308.10     | (58,341.76)  | -            | -             | -           | 5,380,677.79     |
| 29500 - Laboratory Equipment        | 47126-PNG Delivery - SC          | 182,787.89        | -             | -            | -            | -             | -           | 182,787.89       |
| 29600 - Power Operated Equipment    | 47126-PNG Delivery - SC          | 1,748,237.45      | -             | -            | -            | -             | -           | 1,748,237.45     |
| 29700 - Communication Equipment     | 47126-PNG Delivery - SC          | 738,921.36        | 2,141.64      | (5,825.62)   | -            | -             | -           | 735,237.38       |
| 29800 - Miscellaneous Equipment     | 47126-PNG Delivery - SC          | 279,732.33        | -             | -            | -            | -             | -           | 279,732.33       |
| 26000 - Land and Land Rights        | 47136-PNG Delivery - TN          | 630,064.25        | -             | -            | -            | -             | -           | 630,064.25       |
| 26100 - Structures & Improvements   | 47136-PNG Delivery - TN          | 12,561,951.55     | 6,271.47      | -            | -            | -             | -           | 12,568,223.02    |
| 26200 - Gas Holders                 | 47136-PNG Delivery - TN          | 3,031,844.90      | -             | -            | -            | -             | -           | 3,031,844.90     |
| 26300 - Purification Equipment      | 47136-PNG Delivery - TN          | 6,616,076.09      | -             | -            | -            | -             | -           | 6,616,076.09     |
| 26310 - Liquefaction Equipment      | 47136-PNG Delivery - TN          | 7,469,085.27      | 7,864.50      | -            | -            | -             | -           | 7,476,949.77     |
| 26320 - Vaporizing Equipment        | 47136-PNG Delivery - TN          | 20,992,590.47     | -             | -            | -            | -             | -           | 20,992,590.47    |
| 26330 - Compressor Equipment        | 47136-PNG Delivery - TN          | 9,651,405.24      | -             | -            | -            | -             | -           | 9,651,405.24     |
| 26340 - Measuring & Reg Equipment   | 47136-PNG Delivery - TN          | 28,380.60         | -             | -            | -            | -             | -           | 28,380.60        |
| 26350 - Other Equipment             | 47136-PNG Delivery - TN          | 2,676,299.88      | -             | -            | -            | -             | -           | 2,676,299.88     |
| 26510 - Land and Land Rights        | 47136-PNG Delivery - TN          | 1,786,845.44      | -             | -            | -            | -             | -           | 1,786,845.44     |
| 26520 - Rights-of-Way               | 47136-PNG Delivery - TN          | 17,647,670.21     | 4,134.60      | -            | -            | -             | -           | 17,651,804.81    |
| 26700 - Mains                       | 47136-PNG Delivery - TN          | 208,936,784.52    | 635,075.23    | -            | -            | -             | -           | 209,571,859.75   |
| 26900 - System Meas & Reg Station   | 47136-PNG Delivery - TN          | 24,977,830.02     | 5,490.61      | -            | -            | -             | -           | 24,983,320.63    |
| 27400 - Non-depr Land & Land Rights | 47136-PNG Delivery - TN          | 930,853.41        | 31,486.86     | -            | -            | -             | -           | 962,340.27       |
| 27401 - Rights of Way               | 47136-PNG Delivery - TN          | 810,630.90        | 1,627.56      | -            | -            | -             | -           | 812,258.46       |
| 27500 - Structures & Improvements - | 47136-PNG Delivery - TN          | 219,208.21        | -             | -            | -            | -             | -           | 219,208.21       |
| 27600 - Mains                       | 47136-PNG Delivery - TN          | 382,274,044.98    | 20,653,344.49 | (145.18)     | -            | -             | -           | 402,927,244.29   |
| 27800 - System Meas & Reg Station   | 47136-PNG Delivery - TN          | 11,718,774.67     | -             | -            | -            | -             | -           | 11,718,774.67    |
| 27900 - Meas & Reg Sta Equip - City | 47136-PNG Delivery - TN          | 5,894,851.35      | (5,852.18)    | (36,869.60)  | -            | -             | -           | 5,852,129.57     |
| 28000 - Services                    | 47136-PNG Delivery - TN          | 264,023,814.49    | 1,255,196.57  | (47,771.65)  | -            | -             | -           | 265,231,239.41   |
| 28100 - Meters                      | 47136-PNG Delivery - TN          | 21,928,450.27     | (120,048.21)  | -            | 89.83        | -             | -           | 21,808,491.89    |
| 28200 - Meter Installations         | 47136-PNG Delivery - TN          | 15,286,135.53     | 244,403.96    | (271.05)     | -            | -             | -           | 15,530,268.44    |
| 28300 - House Regulators            | 47136-PNG Delivery - TN          | 5,312,523.03      | (10,509.00)   | (108.38)     | -            | -             | -           | 5,301,905.65     |
| 28400 - House Regulator Installatio | 47136-PNG Delivery - TN          | 3,415,180.68      | (10,508.95)   | (92.76)      | -            | -             | -           | 3,404,578.97     |
| 28500 - Ind Meas & Reg St Equip     | 47136-PNG Delivery - TN          | 2,862,005.92      | -             | -            | -            | -             | -           | 2,862,005.92     |
| 28900 - Non-depr Land & Land Rights | 47136-PNG Delivery - TN          | 4,568,584.79      | -             | -            | -            | -             | -           | 4,568,584.79     |
| 29000 - Structures and Improvements | 47136-PNG Delivery - TN          | 21,708,052.10     | -             | -            | -            | -             | -           | 21,708,052.10    |
| 29100 - Office Furniture and Equipm | 47136-PNG Delivery - TN          | 2,298,982.84      | -             | (22,127.06)  | -            | -             | -           | 2,276,855.78     |
| 29200 - Transportation Equipment    | 47136-PNG Delivery - TN          | 10,259,084.92     | 713,364.12    | -            | -            | -             | -           | 10,972,449.04    |
| 29204 - Trans Equip - Leased Buyout | 47136-PNG Delivery - TN          | 57,060.82         | -             | -            | -            | -             | -           | 57,060.82        |
| 29300 - Stores Equipment            | 47136-PNG Delivery - TN          | 6,654.20          | -             | (6,654.20)   | -            | -             | -           | 0.00             |
| 29400 - Tools, Shop & Garage Equip  | 47136-PNG Delivery - TN          | 8,585,990.95      | 59,996.78     | (110,345.96) | -            | -             | -           | 8,535,641.77     |
| 29500 - Laboratory Equipment        | 47136-PNG Delivery - TN          | 105,879.31        | -             | -            | -            | -             | -           | 105,879.31       |
| 29600 - Power Operated Equipment    | 47136-PNG Delivery - TN          | 1,484,236.04      | -             | -            | -            | -             | -           | 1,484,236.04     |
| 29700 - Communication Equipment     | 47136-PNG Delivery - TN          | 782,695.41        | -             | -            | -            | -             | -           | 782,695.41       |
| 29800 - Miscellaneous Equipment     | 47136-PNG Delivery - TN          | 157,574.08        | -             | -            | -            | -             | -           | 157,574.08       |
| 20100 - Organization                | 47138-PNG Other - TN             | 30,035.41         | -             | -            | -            | -             | -           | 30,035.41        |
| 20200 - Franchises and Consents     | 47138-PNG Other - TN             | 109,186.46        | -             | -            | -            | -             | -           | 109,186.46       |
| 20200 - Franchises and Consents     | 47138-PNG Other - TN             | 109,186.46        | 0.00          | 0.00         | 0.00         | 0.00          | 0.00        | 1,105,084,361.61 |
| 27400 - Non-depr Land & Land Rights | 47146-PNG Delivery - 2 State     | 63,861.95         | -             | -            | -            | -             | -           | 63,861.95        |
| 27500 - Structures & Improvements - | 47146-PNG Delivery - 2 State     | 747,452.51        | -             | -            | -            | -             | -           | 747,452.51       |
| 28100 - Meters                      | 47146-PNG Delivery - 2 State     | 1,226.32          | -             | -            | 1,860.17     | (3,086.49)    | -           | (0.00)           |
| 28104 - Meters - Meter Accessories  | 47146-PNG Delivery - 2 State     | 1,980,641.08      | -             | (58.83)      | -            | -             | -           | 1,980,582.25     |
| 29100 - Office Furniture and Equipm | 47146-PNG Delivery - 2 State     | 85,776.98         | -             | -            | -            | (19,921.82)   | -           | 65,855.16        |
| 29200 - Transportation Equipment    | 47146-PNG Delivery - 2 State     | 532,233.99        | -             | -            | -            | -             | -           | 532,233.99       |
| 29400 - Tools, Shop & Garage Equip  | 47146-PNG Delivery - 2 State     | 727,461.01        | -             | (148,775.65) | -            | -             | -           | 578,685.36       |
| 29500 - Laboratory Equipment        | 47146-PNG Delivery - 2 State     | 495,905.50        | -             | (622.17)     | -            | -             | -           | 495,283.33       |
| 29600 - Power Operated Equipment    | 47146-PNG Delivery - 2 State     | 861,227.51        | -             | -            | -            | -             | -           | 861,227.51       |
| 29700 - Communication Equipment     | 47146-PNG Delivery - 2 State     | 564,363.90        | -             | -            | -            | -             | -           | 564,363.90       |
| 29800 - Miscellaneous Equipment     | 47146-PNG Delivery - 2 State     | 99,452.36         | -             | -            | -            | -             | -           | 99,452.36        |
| 26000 - Land and Land Rights        | 47146-PNG Delivery - 2 State LNG | 3,711,022.14      | -             | -            | -            | -             | -           | 3,711,022.14     |
| 26100 - Structures & Improvements   | 47146-PNG Delivery - 2 State LNG | 32,534,487.47     | -             | -            | -            | -             | -           | 32,534,487.47    |

565,184,519.17 South Carolina Direct T

1,105,084,361.61 Tennessee Direct Total

GENERAL LEDGER SUPPORT FOR GAS PLANT IN SERVICE BALANCE AT 12/31/17

| Utility Account                     | Business Unit                    | Beginning Balance   | Additions        | Retirements       | Transfers In  | Transfers Out   | Adjustments | Ending Balance      |                              |
|-------------------------------------|----------------------------------|---------------------|------------------|-------------------|---------------|-----------------|-------------|---------------------|------------------------------|
| 26200 - Gas Holders                 | 47146-PNG Delivery - 2 State LNG | 10,708,927.99       | -                | -                 | -             | -               | -           | 10,708,927.99       |                              |
| 26300 - Purification Equipment      | 47146-PNG Delivery - 2 State LNG | 15,172,029.46       | (10.44)          | -                 | -             | -               | -           | 15,172,019.02       |                              |
| 26310 - Liquefaction Equipment      | 47146-PNG Delivery - 2 State LNG | 8,106,977.26        | -                | -                 | -             | -               | -           | 8,106,977.26        |                              |
| 26320 - Vaporizing Equipment        | 47146-PNG Delivery - 2 State LNG | 41,715,575.96       | -                | -                 | -             | -               | -           | 41,715,575.96       |                              |
| 26330 - Compressor Equipment        | 47146-PNG Delivery - 2 State LNG | 5,816,086.27        | -                | -                 | -             | -               | -           | 5,816,086.27        |                              |
| 26340 - Measuring & Reg Equipment   | 47146-PNG Delivery - 2 State LNG | 293,883.97          | -                | -                 | -             | -               | -           | 293,883.97          |                              |
| 26350 - Other Equipment             | 47146-PNG Delivery - 2 State LNG | 10,684,738.72       | -                | -                 | 19,921.82     | -               | -           | 10,704,660.54       | 134,752,638.94 2 State Total |
| 29001 - S&I - Leasehold Impr        | 47150-Piedmont (Gov) - 3 State   | 4,567,124.41        | 63,469.22        | -                 | -             | -               | -           | 4,630,593.63        |                              |
| 29101 - Electronic Data Processing  | 47150-Piedmont (Gov) - 3 State   | 6,130,791.34        | (189,669.47)     | (6,003.32)        | -             | -               | -           | 5,935,118.55        |                              |
| 29102 - PC Equipment                | 47150-Piedmont (Gov) - 3 State   | 11,479,840.07       | 1,068.08         | (3,532,490.49)    | -             | -               | -           | 7,948,417.66        |                              |
| 29104 - Client Service Applications | 47150-Piedmont (Gov) - 3 State   | 190,289,761.09      | 653,314.79       | (560,589.36)      | -             | -               | -           | 190,382,486.52      |                              |
| 29105 - SaaS - 3 yr Contract        | 47150-Piedmont (Gov) - 3 State   | 5,812,647.88        | -                | -                 | -             | -               | -           | 5,812,647.88        |                              |
| 28100 - Meters                      | 47156-PNG Delivery - 3 State     | 6,632,068.73        | 643,282.10       | (2,599.87)        | 1,226.32      | (7,513.78)      | -           | 7,266,463.50        |                              |
| 28104 - Meters - Meter Accessories  | 47156-PNG Delivery - 3 State     | 2,443,705.54        | -                | (72.58)           | -             | -               | -           | 2,443,632.96        |                              |
| 28105 - Meters - Meter Acc, ERTs    | 47156-PNG Delivery - 3 State     | 51,755,433.19       | -                | -                 | -             | -               | -           | 51,755,433.19       |                              |
| 29000 - Structures and Improvements | 47156-PNG Delivery - 3 State     | 4,385,595.33        | (1,166,766.03)   | -                 | -             | -               | -           | 3,218,829.30        |                              |
| 29100 - Office Furniture and Equipm | 47156-PNG Delivery - 3 State     | 8,938,306.02        | (66,352.09)      | -                 | -             | -               | -           | 8,871,953.93        |                              |
| 29200 - Transportation Equipment    | 47156-PNG Delivery - 3 State     | 717,475.54          | -                | -                 | -             | -               | -           | 717,475.54          |                              |
| 29204 - Trans Equip - Leased Buyout | 47156-PNG Delivery - 3 State     | 43,333.83           | -                | -                 | -             | -               | -           | 43,333.83           |                              |
| 29400 - Tools, Shop & Garage Equip  | 47156-PNG Delivery - 3 State     | 3,271,482.62        | (504,077.97)     | -                 | -             | -               | -           | 2,767,404.65        |                              |
| 29700 - Communication Equipment     | 47156-PNG Delivery - 3 State     | 28,801,149.57       | 738,619.10       | (531,168.37)      | -             | -               | -           | 29,008,600.30       |                              |
| 29103 - Customer Information System | 47157-PNG Customer - 3 State     | 17,721,735.35       | -                | -                 | -             | -               | -           | 17,721,735.35       | 338,524,126.79 3 State Total |
| TOTAL                               |                                  | \$ 6,454,839,524.32 | \$ 40,156,521.04 | \$ (6,087,065.03) | \$ 520,629.94 | \$ (520,629.94) | \$ -        | \$ 6,488,908,980.33 | \$ 6,488,799,793.87          |

# **Accumulated Depreciation**

GENERAL LEDGER SUPPORT FOR ACCUMULATED DEPRECIATION BALANCE AT 12/31/17

| Utility Account                     | Business Unit           | Beginning Balance | Provision    | Retirements  | Cost of Removal | Salvage Credits | Transfers   | Gain/Loss | Ending Balance |
|-------------------------------------|-------------------------|-------------------|--------------|--------------|-----------------|-----------------|-------------|-----------|----------------|
| 00101 - NC None-47106               | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 20100 - NC Organization-47106       | 47106-PNG Delivery - NC | 15,170.90         | -            | -            | -               | -               | -           | -         | 15,170.90      |
| 20200 - NC Franchi. & Consent-47106 | 47106-PNG Delivery - NC | 104,456.71        | -            | -            | -               | -               | -           | -         | 104,456.71     |
| 20200 - NC NCNG Fr. & Consent-47106 | 47106-PNG Delivery - NC | 482,329.06        | -            | -            | -               | -               | -           | -         | 482,329.06     |
| 20300 - NC Misc Intang. Plant-47106 | 47106-PNG Delivery - NC | 2,444,024.56      | -            | -            | -               | -               | -           | -         | 2,444,024.56   |
| 20301 - NC Misc Intang. Plant-47106 | 47106-PNG Delivery - NC | 42,900.00         | -            | -            | -               | -               | -           | -         | 42,900.00      |
| 20400 - NC Land, Prod Plant-47106   | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 20401 - NC Land Rights, Prod-47106  | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 21100 - NC LPG Equipment-47106      | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 26000 - NC Land, LNG-47106          | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 26510 - NC Land, Transmission-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 26520 - NC Land Rights, Trans-47106 | 47106-PNG Delivery - NC | 16,535,925.92     | 128,307.78   | -            | -               | -               | -           | -         | 16,664,233.70  |
| 26610 - NC Compressor Equip-47106   | 47106-PNG Delivery - NC | 28,534,779.32     | 419,089.76   | -            | -               | -               | -           | -         | 28,953,869.08  |
| 26620 - NC Meas and Reg Equip-47106 | 47106-PNG Delivery - NC | 20,785,339.36     | 264,376.52   | -            | -               | -               | -           | -         | 21,049,715.88  |
| 26700 - NC Transmission Main-47106  | 47106-PNG Delivery - NC | 237,403,407.19    | 2,516,333.70 | -            | (22,421.24)     | -               | (10,030.03) | -         | 239,887,289.62 |
| 26701 - NC Cath Protect Trans-47106 | 47106-PNG Delivery - NC | 2,707,928.19      | 27,258.07    | -            | -               | -               | 10,030.03   | -         | 2,745,216.29   |
| 27400 - NC Land, Distribution-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 27401 - NC Land Rights, Dist-47106  | 47106-PNG Delivery - NC | 1,017,290.23      | 10,931.74    | -            | -               | -               | -           | -         | 1,028,221.97   |
| 27500 - NC Struct and Improve-47106 | 47106-PNG Delivery - NC | 407,125.73        | 960.58       | -            | -               | -               | -           | -         | 408,086.31     |
| 27600 - NC Cathodic Protect-47106   | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 27600 - NC Distribution Main-47106  | 47106-PNG Delivery - NC | 461,371,664.42    | 1,941,877.76 | (69,042.51)  | (11,199.42)     | -               | -           | -         | 463,233,300.25 |
| 27800 - NC M & Reg Equip, Gen-47106 | 47106-PNG Delivery - NC | 6,630,136.54      | 67,715.97    | -            | -               | -               | -           | -         | 6,697,852.51   |
| 27900 - NC M & Reg Equip City-47106 | 47106-PNG Delivery - NC | 10,598,658.09     | 82,432.28    | (15,728.08)  | -               | -               | -           | -         | 10,665,362.29  |
| 28000 - NC Services-47106           | 47106-PNG Delivery - NC | 302,749,167.16    | 1,603,515.44 | (176,057.10) | (229,518.13)    | -               | -           | -         | 303,947,107.37 |
| 28100 - NC Meters-47106             | 47106-PNG Delivery - NC | 26,869,345.34     | 217,888.15   | -            | -               | -               | (79,081.81) | -         | 27,008,151.68  |
| 28104 - NC Meter Accessories-47106  | 47106-PNG Delivery - NC | 52.00             | (52.00)      | -            | -               | -               | -           | -         | -              |
| 28105 - C3 Meter Accesso. ERT-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 28200 - NC Meter Installation-47106 | 47106-PNG Delivery - NC | 2,576,497.28      | 102,610.24   | (433.13)     | -               | -               | -           | -         | 2,678,674.39   |
| 28300 - NC House Regulators-47106   | 47106-PNG Delivery - NC | 3,692,878.44      | 31,383.65    | (246.96)     | -               | -               | -           | -         | 3,724,015.13   |
| 28400 - NC House Reg. Install-47106 | 47106-PNG Delivery - NC | 5,702.58          | 569.50       | (0.70)       | -               | -               | -           | -         | 6,271.38       |
| 28500 - NC Ind Meas & Reg Sta-47106 | 47106-PNG Delivery - NC | 13,671,431.32     | 79,983.87    | -            | -               | -               | -           | -         | 13,751,415.19  |
| 28501 - NC CNG Ind. M&R Stat-47106  | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 28600 - NC Ot. Cust Prop@Prem-47106 | 47106-PNG Delivery - NC | 814,937.10        | 1,319.37     | -            | -               | -               | -           | -         | 816,256.47     |
| 28700 - NC Other Equipment-47106    | 47106-PNG Delivery - NC | 10,101.27         | 46.95        | -            | -               | -               | -           | -         | 10,148.22      |
| 28900 - NC Land General Plant-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 29000 - NC Struct. & Improve-47106  | 47106-PNG Delivery - NC | 21,449,609.62     | 135,704.98   | (1,080.04)   | (500.00)        | -               | -           | -         | 21,583,734.56  |
| 29001 - NC CNG Structures-47106     | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 29100 - NC Office Furnit & Eq-47106 | 47106-PNG Delivery - NC | 3,306,692.16      | 22,276.75    | (33,370.48)  | -               | -               | -           | -         | 3,295,598.43   |
| 29102 - NC PC Equipment-47106       | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 29200 - NC Transportati Equip-47106 | 47106-PNG Delivery - NC | 27,386,947.04     | 421,568.41   | -            | -               | -               | -           | -         | 27,808,515.45  |
| 29204 - NC Trans Eq Lease Buy-47106 | 47106-PNG Delivery - NC | 111.18            | -            | -            | -               | -               | -           | -         | 111.18         |
| 29205 - NC Trans Eq,Cap Lease-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 29300 - NC Stores Equipment-47106   | 47106-PNG Delivery - NC | (12,756.58)       | 8.12         | -            | -               | -               | -           | -         | (12,748.46)    |
| 29400 - NC Tool Shop & Gar Eq-47106 | 47106-PNG Delivery - NC | 5,701,774.19      | 94,879.28    | (588,389.99) | -               | -               | -           | -         | 5,208,263.48   |
| 29401 - NC CNG Assets-47106         | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 29500 - NC Laboratory Equip-47106   | 47106-PNG Delivery - NC | 120,996.45        | 2,974.05     | -            | -               | -               | -           | -         | 123,970.50     |
| 29600 - NC Power Operat Equip-47106 | 47106-PNG Delivery - NC | 4,904,102.50      | 30,774.25    | -            | -               | -               | -           | -         | 4,934,876.75   |
| 29700 - NC Communicat. Equip-47106  | 47106-PNG Delivery - NC | 2,877,405.50      | 21,421.36    | (78,912.36)  | -               | -               | -           | -         | 2,819,914.50   |
| 29800 - NC Misc Equipment-47106     | 47106-PNG Delivery - NC | 1,242,968.70      | 9,826.13     | (23,487.29)  | -               | -               | -           | -         | 1,229,307.54   |
| 20100 - SC Organization-47126       | 47126-PNG Delivery - SC | 4,706.03          | -            | -            | -               | -               | -           | -         | 4,706.03       |
| 20200 - SC Franchi. & Consent-47126 | 47126-PNG Delivery - SC | 63,402.54         | -            | -            | -               | -               | -           | -         | 63,402.54      |
| 20300 - SC Misc Intang. Plant-47126 | 47126-PNG Delivery - SC | 78,090.35         | -            | -            | -               | -               | -           | -         | 78,090.35      |
| 21100 - SC LPG Equipment-47126      | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 26100 - SC Struct. & Improve-47126  | 47126-PNG Delivery - SC | 2.88              | (2.88)       | -            | -               | -               | -           | -         | -              |
| 26510 - SC Land, Transmission-47126 | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 26520 - SC Land Rights, Trans-47126 | 47126-PNG Delivery - SC | 1,815,733.04      | 10,715.63    | -            | -               | -               | -           | -         | 1,826,448.67   |
| 26610 - SC Compressor Equip-47126   | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 26620 - SC Meas. & Reg. Equip-47126 | 47126-PNG Delivery - SC | 1,949,239.35      | 92,744.49    | -            | -               | -               | -           | -         | 2,041,983.84   |
| 26700 - SC Transmission Main-47126  | 47126-PNG Delivery - SC | 12,541,092.76     | 109,065.13   | -            | -               | -               | 5,696.65    | -         | 12,655,854.54  |
| 26701 - SC Cath Protect Trans-47126 | 47126-PNG Delivery - SC | 5,696.65          | -            | -            | -               | -               | (5,696.65)  | -         | -              |
| 27400 - SC Land, Distribution-47126 | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 27401 - SC Land Rights, Dist-47126  | 47126-PNG Delivery - SC | 325,450.53        | 1,290.10     | -            | -               | -               | -           | -         | 326,740.63     |
| 27500 - SC Struct and Improve-47126 | 47126-PNG Delivery - SC | 64,274.31         | 177.31       | -            | -               | -               | -           | -         | 64,451.62      |
| 27600 - SC Cathodic Protect-47126   | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -           | -         | -              |
| 27600 - SC Distribution Main-47126  | 47126-PNG Delivery - SC | 91,066,782.82     | 288,778.37   | -            | -               | -               | -           | -         | 91,355,561.19  |
| 27800 - SC M & Reg Equip, Gen-47126 | 47126-PNG Delivery - SC | 1,572,291.61      | 11,090.83    | -            | -               | -               | -           | -         | 1,583,382.44   |
| 27900 - SC M & Reg Equip City-47126 | 47126-PNG Delivery - SC | 1,265,690.55      | 4,384.41     | -            | -               | -               | -           | -         | 1,270,074.96   |
| 28000 - SC Services-47126           | 47126-PNG Delivery - SC | 68,104,189.05     | 297,093.40   | (25,681.45)  | (67,142.03)     | -               | -           | -         | 68,308,458.97  |

GENERAL LEDGER SUPPORT FOR ACCUMULATED DEPRECIATION BALANCE AT 12/31/17

|                                     |                           |                |            |             |              |   |                |   |                |
|-------------------------------------|---------------------------|----------------|------------|-------------|--------------|---|----------------|---|----------------|
| 28100 - SC Meters-47126             | 47126-PNG Delivery - SC   | 10,880,539.01  | 42,476.38  | -           | -            | - | (17,182.44)    | - | 10,905,832.95  |
| 28104 - SC Meter Accessories-47126  | 47126-PNG Delivery - SC   | -              | -          | -           | -            | - | -              | - | -              |
| 28105 - C3 Meter Accesso. ERT-47126 | 47126-PNG Delivery - SC   | -              | -          | -           | -            | - | -              | - | -              |
| 28200 - SC Meter Installation-47126 | 47126-PNG Delivery - SC   | 2,055,369.45   | 18,713.76  | (99.52)     | -            | - | -              | - | 2,073,983.69   |
| 28300 - SC House Regulators-47126   | 47126-PNG Delivery - SC   | 1,578,954.94   | 6,790.87   | (60.29)     | -            | - | -              | - | 1,585,685.52   |
| 28500 - SC Ind Meas & Reg Sta-47126 | 47126-PNG Delivery - SC   | 2,808,507.90   | 14,970.59  | -           | -            | - | -              | - | 2,823,478.49   |
| 28501 - SC CNG Ind. M&R Stat-47126  | 47126-PNG Delivery - SC   | -              | -          | -           | -            | - | -              | - | -              |
| 28700 - SC Other Equipment-47126    | 47126-PNG Delivery - SC   | -              | -          | -           | -            | - | -              | - | -              |
| 28900 - SC Land General Plant-47126 | 47126-PNG Delivery - SC   | -              | -          | -           | -            | - | -              | - | -              |
| 29000 - SC Struct. & Improve.-47126 | 47126-PNG Delivery - SC   | 4,206,907.11   | 21,650.90  | -           | -            | - | -              | - | 4,228,558.01   |
| 29001 - SC CNG Structures-47126     | 47126-PNG Delivery - SC   | -              | -          | -           | -            | - | -              | - | -              |
| 29001 - SC Leasehold Improve.-47126 | 47126-PNG Delivery - SC   | 116,703.14     | -          | -           | -            | - | -              | - | 116,703.14     |
| 29100 - SC Office Furnit & Eq-47126 | 47126-PNG Delivery - SC   | 300,936.24     | 2,322.76   | (3,541.27)  | -            | - | -              | - | 299,717.73     |
| 29102 - SC PC Equipment-47126       | 47126-PNG Delivery - SC   | -              | -          | -           | -            | - | -              | - | -              |
| 29200 - SC Transportati Equip-47126 | 47126-PNG Delivery - SC   | 4,348,933.09   | 75,757.37  | -           | -            | - | -              | - | 4,424,690.46   |
| 29204 - SC Trans Eq Lease Buy-47126 | 47126-PNG Delivery - SC   | -              | -          | -           | -            | - | -              | - | -              |
| 29300 - SC Stores Equipment-47126   | 47126-PNG Delivery - SC   | 3,715.24       | 16.51      | -           | -            | - | -              | - | 3,731.75       |
| 29400 - SC Tool Shop & Gar Eq-47126 | 47126-PNG Delivery - SC   | 812,785.97     | 21,393.65  | (58,341.76) | -            | - | -              | - | 775,837.86     |
| 29401 - SC CNG Assets-47126         | 47126-PNG Delivery - SC   | 529,935.78     | -          | -           | -            | - | -              | - | 529,935.78     |
| 29500 - SC Laboratory Equip-47126   | 47126-PNG Delivery - SC   | 41,322.59      | 656.51     | -           | -            | - | -              | - | 41,979.10      |
| 29600 - SC Power Operat Equip-47126 | 47126-PNG Delivery - SC   | 544,874.72     | 6,147.97   | -           | -            | - | -              | - | 551,022.69     |
| 29700 - SC Communicat. Equip-47126  | 47126-PNG Delivery - SC   | 417,653.70     | 1,859.62   | (5,825.62)  | -            | - | -              | - | 413,687.70     |
| 29800 - SC Misc Equipment-47126     | 47126-PNG Delivery - SC   | 126,577.35     | 1,149.23   | -           | -            | - | -              | - | 127,906.58     |
| 29101 - TN Mainframe Equip.-47130   | 47130-Piedmont (Gov) - TN | 722.10         | (722.10)   | -           | -            | - | -              | - | -              |
| 20300 - TN Misc Intang. Plant-47136 | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 26000 - TN Land, LNG-47136          | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 26100 - TN Struct. & Improve.-47136 | 47136-PNG Delivery - TN   | 1,442,968.51   | 19,889.76  | -           | -            | - | -              | - | 1,462,858.27   |
| 26200 - TN (FD) Gas Holders-47136   | 47136-PNG Delivery - TN   | 2,903,542.77   | -          | -           | -            | - | -              | - | 2,903,542.77   |
| 26200 - TN Gas Holders-47136        | 47136-PNG Delivery - TN   | 46,266.36      | 237.36     | -           | -            | - | -              | - | 46,503.72      |
| 26300 - TN (FD) Purificat. Eq-47136 | 47136-PNG Delivery - TN   | (62,857.84)    | -          | -           | -            | - | 262,315.36     | - | 199,457.52     |
| 26300 - TN Purification Equip-47136 | 47136-PNG Delivery - TN   | 963,799.03     | 15,292.94  | -           | -            | - | (262,315.36)   | - | 716,776.61     |
| 26310 - TN (FD) Liquefact. Eq-47136 | 47136-PNG Delivery - TN   | 924,957.92     | -          | -           | -            | - | 126,464.72     | - | 1,051,422.64   |
| 26310 - TN Liquefaction Equip-47136 | 47136-PNG Delivery - TN   | 1,045,724.15   | 15,295.43  | -           | -            | - | (126,464.72)   | - | 934,554.86     |
| 26320 - TN (FD) Vaporizing Eq-47136 | 47136-PNG Delivery - TN   | (935,215.08)   | -          | -           | -            | - | 1,187,249.07   | - | 252,033.99     |
| 26320 - TN Vaporizing Equip.-47136  | 47136-PNG Delivery - TN   | 2,816,010.38   | 49,431.66  | -           | -            | - | (1,187,249.07) | - | 1,678,192.97   |
| 26330 - TN (FD) Compressor Eq-47136 | 47136-PNG Delivery - TN   | 17,766.29      | -          | -           | -            | - | 30,943.52      | - | 48,709.81      |
| 26330 - TN Compressor Equip-47136   | 47136-PNG Delivery - TN   | 1,241,793.24   | 26,647.48  | -           | -            | - | (30,943.52)    | - | 1,237,497.20   |
| 26340 - TN (FD) Meas & Reg Eq-47136 | 47136-PNG Delivery - TN   | (36,051.31)    | -          | -           | -            | - | 36,223.77      | - | 172.46         |
| 26340 - TN Meas & Reg Equip-47136   | 47136-PNG Delivery - TN   | 12,808.09      | 67.23      | -           | -            | - | (36,223.77)    | - | (23,348.45)    |
| 26350 - TN (FD) Other Equip-47136   | 47136-PNG Delivery - TN   | 180,441.58     | 278.20     | -           | -            | - | -              | - | 180,719.78     |
| 26350 - TN Other Equipment-47136    | 47136-PNG Delivery - TN   | 334,160.35     | 4,922.91   | -           | -            | - | -              | - | 339,083.26     |
| 26510 - TN Land, Transmission-47136 | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 26520 - TN Land Rights, Trans-47136 | 47136-PNG Delivery - TN   | 703,324.66     | 18,382.99  | -           | -            | - | -              | - | 721,707.65     |
| 26610 - TN Compressor Equip-47136   | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 26620 - TN Meas & Regulat. Eq-47136 | 47136-PNG Delivery - TN   | 906,788.96     | 44,543.80  | -           | -            | - | -              | - | 951,332.76     |
| 26700 - TN Transmission Main-47136  | 47136-PNG Delivery - TN   | 13,603,559.28  | 252,465.28 | -           | -            | - | -              | - | 13,856,024.56  |
| 26701 - TN Cath Protect Trans-47136 | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 27400 - TN Land, Distribution-47136 | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 27401 - TN Land Rights, Dist-47136  | 47136-PNG Delivery - TN   | 7,933.22       | 844.41     | -           | -            | - | -              | - | 8,777.63       |
| 27500 - TN (FD) Struct & Impr-47136 | 47136-PNG Delivery - TN   | 169,724.96     | 14.73      | -           | -            | - | -              | - | 169,739.69     |
| 27500 - TN Struct & Improve-47136   | 47136-PNG Delivery - TN   | 3,401.76       | 243.70     | -           | -            | - | -              | - | 3,645.46       |
| 27600 - TN Cathodic Protect.-47136  | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 27600 - TN Distribution Main-47136  | 47136-PNG Delivery - TN   | 112,731,749.16 | 474,656.94 | (145.18)    | (9,242.63)   | - | -              | - | 113,197,018.29 |
| 27800 - TN Meas & Reg Eq. Gen-47136 | 47136-PNG Delivery - TN   | 4,130,711.14   | 30,078.19  | -           | -            | - | -              | - | 4,160,789.33   |
| 27900 - TN Meas & Reg Eq City-47136 | 47136-PNG Delivery - TN   | 2,517,780.71   | 10,217.74  | (36,869.60) | (9,885.20)   | - | -              | - | 2,481,243.65   |
| 28000 - TN Services-47136           | 47136-PNG Delivery - TN   | 214,199,752.52 | 897,680.97 | (47,771.65) | (109,378.15) | - | -              | - | 214,940,283.69 |
| 28100 - TN Meters-47136             | 47136-PNG Delivery - TN   | 9,172,845.46   | 49,521.75  | -           | -            | - | (250.95)       | - | 9,222,116.26   |
| 28105 - C3 Meter Accesso. ERT-47136 | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 28200 - TN Meter Installation-47136 | 47136-PNG Delivery - TN   | 6,678,840.93   | 36,049.80  | (271.05)    | -            | - | -              | - | 6,714,619.68   |
| 28300 - TN House Regulators-47136   | 47136-PNG Delivery - TN   | 2,795,760.00   | 11,864.63  | (108.38)    | -            | - | -              | - | 2,807,516.25   |
| 28400 - TN House Reg. Install-47136 | 47136-PNG Delivery - TN   | 2,393,725.38   | 7,826.46   | (92.76)     | -            | - | -              | - | 2,401,459.08   |
| 28500 - TN Ind Meas & Reg Sta-47136 | 47136-PNG Delivery - TN   | 567,747.13     | 5,628.61   | -           | -            | - | -              | - | 573,375.74     |
| 28501 - TN CNG Ind. M&R Stat-47136  | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 28700 - TN Other Equipment-47136    | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 28900 - TN Land General Plant-47136 | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 29000 - TN Struct. & Improve.-47136 | 47136-PNG Delivery - TN   | 7,232,935.26   | 39,255.39  | -           | -            | - | -              | - | 7,272,190.65   |
| 29001 - TN CNG Structures-47136     | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 29100 - TN Office Furnit & Eq-47136 | 47136-PNG Delivery - TN   | 1,274,543.29   | 9,655.73   | (22,127.06) | -            | - | -              | - | 1,262,071.96   |
| 29102 - TN PC Equipment-47136       | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |
| 29200 - TN Transportati Equip-47136 | 47136-PNG Delivery - TN   | 5,443,037.91   | 92,060.83  | -           | -            | - | -              | - | 5,535,098.74   |
| 29204 - TN Trans Eq Lease Buy-47136 | 47136-PNG Delivery - TN   | -              | -          | -           | -            | - | -              | - | -              |

GENERAL LEDGER SUPPORT FOR ACCUMULATED DEPRECIATION BALANCE AT 12/31/17

|                                       |                                |                |              |                |             |            |           |   |                                       |
|---------------------------------------|--------------------------------|----------------|--------------|----------------|-------------|------------|-----------|---|---------------------------------------|
| 29300 - TN Stores Equipment-47136     | 47136-PNG Delivery - TN        | 6,654.20       | -            | (6,654.20)     | -           | -          | -         | - | -                                     |
| 29400 - TN Tool Shop & Gar Eq-47136   | 47136-PNG Delivery - TN        | 1,076,902.78   | 214.65       | (110,345.96)   | -           | -          | -         | - | 966,771.47                            |
| 29401 - TN CNG Assets-47136           | 47136-PNG Delivery - TN        | -              | -            | -              | -           | -          | -         | - | -                                     |
| 29500 - TN Laboratory Equip-47136     | 47136-PNG Delivery - TN        | 77,441.90      | 104.11       | -              | -           | -          | -         | - | 77,546.01                             |
| 29600 - TN (FD) Power Op Equip-47136  | 47136-PNG Delivery - TN        | 157,858.34     | 54.63        | -              | -           | -          | -         | - | 157,912.97                            |
| 29600 - TN Power Operat Equip-47136   | 47136-PNG Delivery - TN        | 396,824.71     | 3,469.32     | -              | -           | -          | -         | - | 400,294.03                            |
| 29700 - TN Communicat. Equip-47136    | 47136-PNG Delivery - TN        | 364,132.13     | 208.72       | -              | -           | -          | -         | - | 364,340.85                            |
| 29800 - TN Misc Equipment-47136       | 47136-PNG Delivery - TN        | 112,280.66     | 1,344.63     | -              | -           | -          | -         | - | 113,625.29                            |
| 20100 - TN Organization-47138         | 47138-PNG Other - TN           | 30,035.41      | -            | -              | -           | -          | -         | - | 30,035.41                             |
| 20200 - TN Franchi. & Consent-47138   | 47138-PNG Other - TN           | 109,186.46     | -            | -              | -           | -          | -         | - | 109,186.46                            |
| 29900 - TN Other Tang Plant-47138     | 47138-PNG Other - TN           | -              | -            | -              | -           | -          | -         | - | -                                     |
| 20400 - C2 Land, Prod Plant-47146     | 47146-PNG Delivery - 2 State   | -              | -            | -              | -           | -          | -         | - | 399,526,900.97 Tennessee Direct Total |
| 21100 - C2 LPG Equipment-47146        | 47146-PNG Delivery - 2 State   | -              | -            | -              | -           | -          | -         | - | -                                     |
| 26000 - C2 Land, LNG-47146            | 47146-PNG Delivery - 2 State   | -              | -            | -              | -           | -          | -         | - | -                                     |
| 26100 - C2 Struct and Improve-47146   | 47146-PNG Delivery - 2 State   | 6,207,910.32   | 49,615.09    | -              | -           | -          | -         | - | 6,257,525.41                          |
| 26200 - C2 Gas Holders-47146          | 47146-PNG Delivery - 2 State   | 10,556,138.53  | 13,921.60    | -              | -           | -          | -         | - | 10,570,060.13                         |
| 26300 - C2 Purification Equip-47146   | 47146-PNG Delivery - 2 State   | 2,941,727.98   | 24,907.41    | -              | -           | -          | -         | - | 2,966,635.39                          |
| 26310 - C2 Liquefaction Equip-47146   | 47146-PNG Delivery - 2 State   | 2,405,738.42   | 11,620.01    | -              | -           | -          | -         | - | 2,417,358.43                          |
| 26320 - C2 Vaporizing Equip-47146     | 47146-PNG Delivery - 2 State   | 10,228,437.91  | 79,607.23    | -              | -           | -          | -         | - | 10,308,045.14                         |
| 26330 - C2 Compressor Equip-47146     | 47146-PNG Delivery - 2 State   | 3,098,188.91   | 10,372.02    | -              | -           | -          | -         | - | 3,108,560.93                          |
| 26340 - C2 Meas and Reg Equip-47146   | 47146-PNG Delivery - 2 State   | 71,965.83      | 440.82       | -              | -           | -          | -         | - | 72,406.65                             |
| 26350 - C2 Other Equipment-47146      | 47146-PNG Delivery - 2 State   | 1,844,503.76   | 19,677.73    | -              | -           | (1,518.01) | -         | - | 1,862,663.48                          |
| 27400 - C2 Land, Distribution-47146   | 47146-PNG Delivery - 2 State   | -              | -            | -              | -           | -          | -         | - | -                                     |
| 27500 - C2 Struct and Improve-47146   | 47146-PNG Delivery - 2 State   | 311,077.66     | 1,339.19     | -              | -           | -          | -         | - | 312,416.85                            |
| 28100 - C2 Meters-47146               | 47146-PNG Delivery - 2 State   | 281.13         | 3.20         | -              | -           | (284.33)   | -         | - | -                                     |
| 28104 - C2 Meter Accessories-47146    | 47146-PNG Delivery - 2 State   | 750,424.24     | 5,677.84     | (58.83)        | -           | -          | -         | - | 756,043.25                            |
| 28105 - C3 Meter Accessory. ERT-47146 | 47146-PNG Delivery - 2 State   | -              | -            | -              | -           | -          | -         | - | -                                     |
| 28500 - C2 Ind Meas & Reg Sta-47146   | 47146-PNG Delivery - 2 State   | -              | -            | -              | -           | -          | -         | - | -                                     |
| 29100 - C2 Office Furnit & Eq-47146   | 47146-PNG Delivery - 2 State   | (10,278.62)    | 306.65       | -              | -           | 1,518.01   | -         | - | (8,453.96)                            |
| 29200 - C2 Transportati Equip-47146   | 47146-PNG Delivery - 2 State   | 425,787.18     | -            | -              | -           | -          | -         | - | 425,787.18                            |
| 29300 - C2 Stores Equipment-47146     | 47146-PNG Delivery - 2 State   | (12,879.06)    | -            | -              | -           | -          | -         | - | (12,879.06)                           |
| 29400 - C2 Tool Shop & Gar Eq-47146   | 47146-PNG Delivery - 2 State   | 273,336.16     | 2,388.50     | (148,775.65)   | -           | -          | -         | - | 126,949.01                            |
| 29500 - C2 Laboratory Equip-47146     | 47146-PNG Delivery - 2 State   | 156,165.86     | 1,822.45     | (622.17)       | -           | -          | -         | - | 157,366.14                            |
| 29600 - C2 Power Operat Equip-47146   | 47146-PNG Delivery - 2 State   | 537,432.60     | 2,253.55     | -              | -           | -          | -         | - | 539,686.15                            |
| 29700 - C2 Communicat. Equip-47146    | 47146-PNG Delivery - 2 State   | 167,311.62     | 2,191.61     | -              | -           | -          | -         | - | 169,503.23                            |
| 29800 - C2 Misc Equipment-47146       | 47146-PNG Delivery - 2 State   | 39,530.57      | 363.00       | -              | -           | -          | -         | - | 39,893.57                             |
| 29900 - C2 Other Tang Plant-47148     | 47148-PNG Other - 2 State      | -              | -            | -              | -           | -          | -         | - | -                                     |
| 29001 - C3 Leasehold Improve.-47150   | 47150-Piedmont (Gov) - 3 State | 2,961,910.91   | 38,059.37    | -              | -           | -          | -         | - | 2,999,970.28                          |
| 29101 - C3 Mainframe Equip.-47150     | 47150-Piedmont (Gov) - 3 State | 4,541,115.32   | 19,567.44    | (6,003.32)     | -           | -          | -         | - | 4,554,679.44                          |
| 29102 - C3 PC Equipment-47150         | 47150-Piedmont (Gov) - 3 State | 17,572,395.35  | 143,498.00   | (3,532,490.49) | -           | -          | -         | - | 14,183,402.86                         |
| 29104 - C3 Client Server App-47150    | 47150-Piedmont (Gov) - 3 State | 69,480,976.16  | 1,187,725.26 | (560,589.36)   | -           | -          | -         | - | 70,108,112.06                         |
| 29105 - C3 SaaS 3yr Contract-47150    | 47150-Piedmont (Gov) - 3 State | 5,812,647.88   | -            | -              | -           | -          | -         | - | 5,812,647.88                          |
| 28100 - C3 Meters-47156               | 47156-PNG Delivery - 3 State   | (7,973,221.15) | 17,353.91    | (2,599.87)     | (10,081.16) | -          | 96,799.53 | - | (7,871,748.74)                        |
| 28104 - C3 Meter Accessories-47156    | 47156-PNG Delivery - 3 State   | 769,648.05     | 6,944.20     | (72.58)        | -           | -          | -         | - | 776,519.67                            |
| 28105 - C3 Meter Accessory. ERT-47156 | 47156-PNG Delivery - 3 State   | 28,404,980.17  | 297,162.45   | -              | -           | -          | -         | - | 28,702,142.62                         |
| 28900 - C3 Land General Plant-47156   | 47156-PNG Delivery - 3 State   | -              | -            | -              | -           | -          | -         | - | -                                     |
| 29000 - C3 Struct. & Improve.-47156   | 47156-PNG Delivery - 3 State   | (1,492,400.12) | 8,588.45     | -              | -           | -          | -         | - | (1,483,811.67)                        |
| 29100 - C3 Office Furnit & Eq-47156   | 47156-PNG Delivery - 3 State   | 3,339,973.86   | 32,028.93    | -              | -           | -          | -         | - | 3,372,002.79                          |
| 29200 - C3 Transportati Equip-47156   | 47156-PNG Delivery - 3 State   | 509,429.50     | 4,398.62     | -              | -           | -          | -         | - | 513,828.12                            |
| 29204 - C3 Trans Eq Lease Buy-47156   | 47156-PNG Delivery - 3 State   | 449.30         | -            | -              | -           | -          | -         | - | 449.30                                |
| 29400 - C3 Tool Shop & Gar Eq-47156   | 47156-PNG Delivery - 3 State   | 1,278,192.96   | 10,714.11    | -              | -           | -          | -         | - | 1,288,907.07                          |

**CWIP**

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2017)

ATTACHMENT 2 OF 3

**GENERAL LEDGER SUPPORT FOR CWIP BALANCE AT 12/31/17**

|                           |    |                       |
|---------------------------|----|-----------------------|
| North Carolina            | \$ | 168,316,450.79        |
| South Carolina            |    | 25,375,225.56         |
| Tennessee                 |    | 18,868,576.13         |
| 2 State                   |    |                       |
| 3 State                   |    |                       |
| Total                     | \$ | <u>212,560,252.48</u> |
| Balance per Balance Sheet |    | 231,043,282.78        |

# Balance Sheet

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2016)

ATTACHMENT 3 OF 3

**PIEDMONT BALANCE SHEET NET UTILITY PLANT IN SERVICE SECTION AS OF 12/31/16**

| Piedmont Natural Gas Company |                                     |                         |                           |                        |                                           |
|------------------------------|-------------------------------------|-------------------------|---------------------------|------------------------|-------------------------------------------|
| Business Unit P0101          |                                     |                         |                           |                        |                                           |
| Balance Sheet                |                                     |                         |                           |                        |                                           |
| December 31, 2016            |                                     |                         |                           |                        |                                           |
| ASSETS                       |                                     |                         |                           |                        |                                           |
|                              |                                     | Current Period          | Same Period<br>Prior Year | Increase<br>(Decrease) |                                           |
|                              | Utility Plant                       | 6,165,101,323.37        | 5,668,589,308.28          | 496,512,015.09         |                                           |
| 10100                        | Utility Plant in Service            | 5,114,849,188.21        | 4,503,392,116.42          | 611,457,071.79         |                                           |
| 10600                        | Complete Constr not Classified      | 846,271,364.68          | 975,356,962.32            | (129,085,597.64)       | 5,961,120,552.89 Plant in Service         |
|                              | UPIS                                | 5,961,120,552.89        | 5,478,749,078.74          | 482,371,474.15         |                                           |
| 11800                        | Asset Retirement Cost               | 3,950.27                | 4,159,082.89              | (4,155,132.62)         |                                           |
|                              | ARC                                 | 3,950.27                | 4,159,082.89              | (4,155,132.62)         |                                           |
| 10700                        | Construction Work in Prog-Gas       | 203,933,839.55          | 186,708,797.97            | 17,225,041.58          | 209,636,206.82 CWIP + Retainage           |
| 39999                        | Retainage                           | 5,702,367.27            | 4,361,627.55              | 1,340,739.72           |                                           |
|                              | CWIP                                | 209,636,206.82          | 191,070,425.52            | 18,565,781.30          |                                           |
| 27100                        | Contrib In Aid Of Const             | (5,659,386.61)          | (5,389,278.87)            | (270,107.74)           | (5,659,386.61) CIAC                       |
|                              | CIAC                                | (5,659,386.61)          | (5,389,278.87)            | (270,107.74)           |                                           |
|                              | less Accumulated Depreciation       | 1,887,685,297.68        | 1,795,119,038.07          | 92,566,259.61          |                                           |
| 11000                        | Acc Amort - Organization Costs      | 49,912.34               | 49,912.34                 | 0.00                   |                                           |
| 11100                        | Acc Amort - Franchises              | 759,374.77              | 759,374.77                | 0.00                   |                                           |
| 11500                        | Acc Amort-Misc Intangible Plan      | 2,522,114.91            | 2,522,114.91              | 0.00                   |                                           |
| 11510                        | Accum Amort - Cust Contracts        | 42,900.00               | 42,900.00                 | 0.00                   |                                           |
|                              | Accumulated Amortization            | 3,374,302.02            | 3,374,302.02              | 0.00                   |                                           |
| 10800                        | Accum Depreciation-Gas Plant        | 1,888,368,393.56        | 1,790,982,352.91          | 97,386,040.65          | 1,891,742,695.58 Accumulated Depreciation |
| 10810                        | Cost of Removal                     | (4,058,167.81)          | (2,774,611.23)            | (1,283,556.58)         |                                           |
|                              | Accumulated Depreciation            | 1,884,310,225.75        | 1,788,207,741.68          | 96,102,484.07          |                                           |
| 11900                        | Accum Depr - ARC                    | 769.91                  | 3,536,994.37              | (3,536,224.46)         |                                           |
|                              | Accumulated Depreciation - ARC      | 769.91                  | 3,536,994.37              | (3,536,224.46)         |                                           |
|                              | <b>Net Utility Plant in Service</b> | <b>4,277,416,025.69</b> | <b>3,873,470,270.21</b>   | <b>403,945,755.48</b>  |                                           |

# **Plant in Service**

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2016)

ATTACHMENT 3 OF 3

GENERAL LEDGER SUPPORT FOR GAS PLANT IN SERVICE BALANCE AT 12/31/16

| Utility Account                     | Business Unit           | Beginning Balance | Additions     | Retirements  | Transfers In | Transfers Out | Adjustments | Ending Balance   |
|-------------------------------------|-------------------------|-------------------|---------------|--------------|--------------|---------------|-------------|------------------|
| 27400 - Non-depr Land & Land Rights | 47106-PNG Delivery - NC | \$ 2,664,178.04   | \$ (465.15)   | \$ -         | \$ -         | \$ -          | \$ -        | 2,663,712.89     |
| 27401 - Rights of Way               | 47106-PNG Delivery - NC | 7,881,578.69      | (8,416.33)    | -            | -            | -             | -           | 7,873,162.36     |
| 27500 - Structures & Improvements - | 47106-PNG Delivery - NC | 546,302.02        | -             | -            | -            | -             | -           | 546,302.02       |
| 27600 - Mains                       | 47106-PNG Delivery - NC | 940,298,018.30    | 3,569,496.44  | (167,846.22) | -            | -             | -           | 943,699,668.52   |
| 27800 - System Meas & Reg Station   | 47106-PNG Delivery - NC | 25,448,176.91     | 419,740.18    | -            | -            | -             | -           | 25,867,917.09    |
| 27900 - Meas & Reg Sta Equip - City | 47106-PNG Delivery - NC | 37,280,384.91     | 576,813.49    | -            | -            | -             | -           | 37,857,198.40    |
| 28000 - Services                    | 47106-PNG Delivery - NC | 604,394,520.40    | 2,002,687.65  | (168,277.26) | -            | -             | -           | 606,228,930.79   |
| 28100 - Meters                      | 47106-PNG Delivery - NC | 80,597,431.28     | 90,722.68     | -            | 162,196.60   | -             | -           | 80,850,350.56    |
| 28104 - Meters - Meter Accessories  | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 28200 - Meter Installations         | 47106-PNG Delivery - NC | 33,813,379.91     | 353,900.37    | (69,075.45)  | -            | -             | -           | 34,098,204.83    |
| 28300 - House Regulators            | 47106-PNG Delivery - NC | 11,836,182.42     | 9,372.63      | (39,443.48)  | -            | -             | -           | 11,806,111.57    |
| 28400 - House Regulator Installatio | 47106-PNG Delivery - NC | 106,063.64        | 41,753.29     | (111.77)     | -            | -             | -           | 147,705.16       |
| 28500 - Ind Meas & Reg St Equip     | 47106-PNG Delivery - NC | 40,989,978.36     | 148,175.83    | -            | -            | -             | -           | 41,138,154.19    |
| 28600 - Other Prop on Cust Premises | 47106-PNG Delivery - NC | 743,304.27        | -             | -            | -            | -             | -           | 743,304.27       |
| 28700 - Other Equipment - Other     | 47106-PNG Delivery - NC | 43,671.55         | -             | -            | -            | -             | -           | 43,671.55        |
| 28900 - Non-depr Land & Land Rights | 47106-PNG Delivery - NC | 2,933,980.36      | -             | -            | -            | -             | -           | 2,933,980.36     |
| 29000 - Structures and Improvements | 47106-PNG Delivery - NC | 68,226,503.19     | 23,316.53     | -            | -            | -             | -           | 68,249,819.72    |
| 29100 - Office Furniture and Equipm | 47106-PNG Delivery - NC | 5,969,374.97      | -             | -            | -            | -             | -           | 5,969,374.97     |
| 29102 - PC Equipment                | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 29200 - Transportation Equipment    | 47106-PNG Delivery - NC | 45,894,440.13     | 41,016.70     | -            | -            | -             | -           | 45,935,456.83    |
| 29204 - Trans Equip - Leased Buyout | 47106-PNG Delivery - NC | 52,723.90         | -             | -            | -            | -             | -           | 52,723.90        |
| 29205 - Trans Equip - Capital Lease | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 29300 - Stores Equipment            | 47106-PNG Delivery - NC | 3,385.21          | -             | -            | -            | -             | -           | 3,385.21         |
| 29400 - Tools, Shop & Garage Equip  | 47106-PNG Delivery - NC | 20,032,025.94     | (7,129.53)    | -            | -            | -             | -           | 20,024,896.41    |
| 29500 - Laboratory Equipment        | 47106-PNG Delivery - NC | 807,435.55        | -             | -            | -            | -             | -           | 807,435.55       |
| 29600 - Power Operated Equipment    | 47106-PNG Delivery - NC | 12,278,209.56     | (630.31)      | -            | -            | -             | -           | 12,277,579.25    |
| 29700 - Communication Equipment     | 47106-PNG Delivery - NC | 5,342,607.98      | (1,903.43)    | -            | -            | -             | -           | 5,340,704.55     |
| 29800 - Miscellaneous Equipment     | 47106-PNG Delivery - NC | 2,696,546.51      | -             | -            | -            | -             | -           | 2,696,546.51     |
| 29900 - Other Tangible Property     | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 20100 - Organization                | 47106-PNG Delivery - NC | 15,170.90         | -             | -            | -            | -             | -           | 15,170.90        |
| 20200 - Franchises and Consents     | 47106-PNG Delivery - NC | 586,785.77        | -             | -            | -            | -             | -           | 586,785.77       |
| 20300 - Miscellaneous Intangible PI | 47106-PNG Delivery - NC | 2,444,024.56      | -             | -            | -            | -             | -           | 2,444,024.56     |
| 20301 - Customer Contracts          | 47106-PNG Delivery - NC | 42,900.00         | -             | -            | -            | -             | -           | 42,900.00        |
| 20400 - Non-depr Land & Land Rights | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 20401 - Rights of Way               | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 21100 - Liquefied Petroleum Gas Equ | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26000 - Land and Land Rights        | 47106-PNG Delivery - NC | 24,186.34         | -             | -            | -            | -             | -           | 24,186.34        |
| 26100 - Structures & Improvements   | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26200 - Gas Holders                 | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26300 - Purification Equipment      | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26310 - Liquefaction Equipment      | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26320 - Vaporizing Equipment        | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26330 - Compressor Equipment        | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26340 - Measuring & Reg Equipment   | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26350 - Other Equipment             | 47106-PNG Delivery - NC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 26510 - Land and Land Rights        | 47106-PNG Delivery - NC | 12,020,039.13     | 13,033.82     | -            | -            | -             | -           | 12,033,072.95    |
| 26520 - Rights-of-Way               | 47106-PNG Delivery - NC | 107,896,364.63    | 97,591.36     | -            | -            | -             | -           | 107,993,955.99   |
| 26700 - Mains                       | 47106-PNG Delivery - NC | 1,600,762,969.76  | 77,386,494.72 | -            | -            | -             | -           | 1,678,149,464.48 |
| 26701 - Mains, Cathodic Protection  | 47106-PNG Delivery - NC | 7,080,017.77      | -             | -            | -            | -             | -           | 7,080,017.77     |
| 26800 - Compressor Station Equip    | 47106-PNG Delivery - NC | 174,286,038.54    | 848,878.49    | -            | -            | -             | -           | 175,134,917.03   |
| 26900 - System Meas & Reg Station   | 47106-PNG Delivery - NC | 104,365,716.97    | 2,017,430.79  | -            | -            | -             | -           | 106,383,147.76   |
| 27400 - Non-depr Land & Land Rights | 47126-PNG Delivery - SC | 128,701.88        | -             | -            | -            | -             | -           | 128,701.88       |
| 27401 - Rights of Way               | 47126-PNG Delivery - SC | 1,190,858.60      | -             | -            | -            | -             | -           | 1,190,858.60     |
| 27500 - Structures & Improvements - | 47126-PNG Delivery - SC | 84,432.35         | -             | -            | -            | -             | -           | 84,432.35        |
| 27600 - Mains                       | 47126-PNG Delivery - SC | 189,065,270.85    | 525,478.55    | (27,911.68)  | -            | -             | -           | 189,562,837.72   |
| 27800 - System Meas & Reg Station   | 47126-PNG Delivery - SC | 5,344,430.31      | -             | -            | -            | -             | -           | 5,344,430.31     |
| 27900 - Meas & Reg Sta Equip - City | 47126-PNG Delivery - SC | 2,671,079.81      | -             | -            | -            | -             | -           | 2,671,079.81     |
| 28000 - Services                    | 47126-PNG Delivery - SC | 130,985,485.49    | 415,260.51    | (23,402.82)  | -            | -             | -           | 131,377,343.18   |
| 28100 - Meters                      | 47126-PNG Delivery - SC | 17,428,811.19     | 90,722.68     | -            | 30,093.22    | -             | -           | 17,549,627.09    |
| 28200 - Meter Installations         | 47126-PNG Delivery - SC | 6,305,793.61      | 72,576.71     | (15,874.25)  | -            | -             | -           | 6,362,496.07     |
| 28300 - House Regulators            | 47126-PNG Delivery - SC | 2,784,604.26      | 15,361.71     | (9,653.63)   | -            | -             | -           | 2,790,312.34     |
| 28500 - Ind Meas & Reg St Equip     | 47126-PNG Delivery - SC | 8,039,266.68      | 49,591.14     | -            | -            | -             | -           | 8,088,857.82     |
| 28700 - Other Equipment - Other     | 47126-PNG Delivery - SC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 28900 - Non-depr Land & Land Rights | 47126-PNG Delivery - SC | 1,358,720.54      | -             | -            | -            | -             | -           | 1,358,720.54     |
| 29000 - Structures and Improvements | 47126-PNG Delivery - SC | 10,021,086.46     | 19,842.21     | -            | -            | -             | -           | 10,040,928.67    |
| 29001 - S&I - Leasehold Impr        | 47126-PNG Delivery - SC | 116,703.14        | -             | -            | -            | -             | -           | 116,703.14       |
| 29100 - Office Furniture and Equipm | 47126-PNG Delivery - SC | 730,139.80        | -             | -            | -            | -             | -           | 730,139.80       |
| 29102 - PC Equipment                | 47126-PNG Delivery - SC | -                 | -             | -            | -            | -             | -           | 0.00             |
| 29200 - Transportation Equipment    | 47126-PNG Delivery - SC | 8,409,730.34      | 4,544.85      | -            | -            | -             | -           | 8,414,275.19     |
| 29204 - Trans Equip - Leased Buyout | 47126-PNG Delivery - SC | 5,816.32          | -             | -            | -            | -             | -           | 5,816.32         |
| 29300 - Stores Equipment            | 47126-PNG Delivery - SC | 3,854.15          | -             | -            | -            | -             | -           | 3,854.15         |
| 29400 - Tools, Shop & Garage Equip  | 47126-PNG Delivery - SC | 5,289,679.14      | 9,547.05      | -            | -            | -             | -           | 5,299,226.19     |
| 29500 - Laboratory Equipment        | 47126-PNG Delivery - SC | 182,787.89        | -             | -            | -            | -             | -           | 182,787.89       |
| 29600 - Power Operated Equipment    | 47126-PNG Delivery - SC | 1,743,435.23      | -             | -            | -            | -             | -           | 1,743,435.23     |
| 29700 - Communication Equipment     | 47126-PNG Delivery - SC | 736,606.25        | 123.15        | -            | -            | -             | -           | 736,729.40       |
| 29800 - Miscellaneous Equipment     | 47126-PNG Delivery - SC | 275,378.40        | -             | -            | -            | -             | -           | 275,378.40       |
| 20100 - Organization                | 47126-PNG Delivery - SC | 4,706.03          | -             | -            | -            | -             | -           | 4,706.03         |
| 20200 - Franchises and Consents     | 47126-PNG Delivery - SC | 63,402.54         | -             | -            | -            | -             | -           | 63,402.54        |
| 20300 - Miscellaneous Intangible PI | 47126-PNG Delivery - SC | 78,090.35         | -             | -            | -            | -             | -           | 78,090.35        |
| 26100 - Structures & Improvements   | 47126-PNG Delivery - SC | -                 | -             | -            | -            | -             | -           | 0.00             |

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2016)

ATTACHMENT 3 OF 3

GENERAL LEDGER SUPPORT FOR GAS PLANT IN SERVICE BALANCE AT 12/31/16

| Utility Account                     | Business Unit                  | Beginning Balance | Additions    | Retirements  | Transfers In | Transfers Out | Adjustments | Ending Balance |
|-------------------------------------|--------------------------------|-------------------|--------------|--------------|--------------|---------------|-------------|----------------|
| 26510 - Land and Land Rights        | 47126-PNG Delivery - SC        | 170,703.41        | -            | -            | -            | -             | -           | 170,703.41     |
| 26520 - Rights-of-Way               | 47126-PNG Delivery - SC        | 10,114,313.65     | -            | -            | -            | -             | -           | 10,114,313.65  |
| 26700 - Mains                       | 47126-PNG Delivery - SC        | 69,157,327.60     | 148,314.59   | -            | -            | -             | -           | 69,305,642.19  |
| 26701 - Mains, Cathodic Protection  | 47126-PNG Delivery - SC        | -                 | -            | -            | -            | -             | -           | 0.00           |
| 26900 - System Meas & Reg Station   | 47126-PNG Delivery - SC        | 7,523,360.68      | 52.05        | -            | -            | -             | -           | 7,523,412.73   |
| 29101 - Electronic Data Processing  | 47130-Piedmont (Gov) - TN      | -                 | -            | -            | -            | -             | -           | 0.00           |
| 27400 - Non-depr Land & Land Rights | 47136-PNG Delivery - TN        | 886,979.37        | 1,436.54     | -            | -            | -             | -           | 888,415.91     |
| 27401 - Rights of Way               | 47136-PNG Delivery - TN        | 66,344.52         | -            | -            | -            | -             | -           | 66,344.52      |
| 27500 - Structures & Improvements - | 47136-PNG Delivery - TN        | 218,826.74        | 139.29       | -            | -            | -             | -           | 218,966.03     |
| 27500 - Mains                       | 47136-PNG Delivery - TN        | 349,585,949.40    | 2,869,581.63 | -            | -            | -             | -           | 352,455,531.03 |
| 27800 - System Meas & Reg Station   | 47136-PNG Delivery - TN        | 8,836,556.21      | 182,118.64   | -            | -            | -             | -           | 9,018,674.85   |
| 27900 - Meas & Reg Sta Equip - City | 47136-PNG Delivery - TN        | 5,740,888.13      | 858.45       | -            | -            | -             | -           | 5,741,746.58   |
| 28000 - Services                    | 47136-PNG Delivery - TN        | 245,308,710.94    | 1,619,210.23 | (47,667.49)  | -            | -             | -           | 246,880,253.68 |
| 28100 - Meters                      | 47136-PNG Delivery - TN        | 20,868,500.76     | 53,714.56    | -            | -            | (1,572.78)    | -           | 20,920,642.54  |
| 28200 - Meter Installations         | 47136-PNG Delivery - TN        | 14,450,603.01     | 127,660.83   | (43,223.71)  | -            | -             | -           | 14,535,040.13  |
| 28300 - House Regulators            | 47136-PNG Delivery - TN        | 5,405,700.91      | -            | (17,281.79)  | -            | -             | -           | 5,388,419.12   |
| 28400 - House Regulator Installatio | 47136-PNG Delivery - TN        | 3,430,363.84      | 15,647.21    | (14,791.57)  | -            | -             | -           | 3,431,219.48   |
| 28500 - Ind Meas & Reg St Equip     | 47136-PNG Delivery - TN        | 2,470,592.94      | 17.65        | -            | -            | -             | -           | 2,470,610.59   |
| 28700 - Other Equipment - Other     | 47136-PNG Delivery - TN        | -                 | -            | -            | -            | -             | -           | 0.00           |
| 28900 - Non-depr Land & Land Rights | 47136-PNG Delivery - TN        | 4,568,584.79      | -            | -            | -            | -             | -           | 4,568,584.79   |
| 29000 - Structures and Improvements | 47136-PNG Delivery - TN        | 21,594,948.21     | -            | -            | -            | -             | -           | 21,594,948.21  |
| 29100 - Office Furniture and Equipm | 47136-PNG Delivery - TN        | 2,292,756.94      | -            | -            | -            | -             | -           | 2,292,756.94   |
| 29200 - Transportation Equipment    | 47136-PNG Delivery - TN        | 9,686,212.50      | 87,682.57    | -            | -            | -             | -           | 9,773,895.07   |
| 29204 - Trans Equip - Leased Buyout | 47136-PNG Delivery - TN        | 57,060.82         | -            | -            | -            | -             | -           | 57,060.82      |
| 29300 - Stores Equipment            | 47136-PNG Delivery - TN        | 6,654.20          | -            | -            | -            | -             | -           | 6,654.20       |
| 29400 - Tools, Shop & Garage Equip  | 47136-PNG Delivery - TN        | 7,884,833.60      | (168.92)     | -            | -            | -             | -           | 7,884,664.68   |
| 29500 - Laboratory Equipment        | 47136-PNG Delivery - TN        | 105,879.31        | -            | -            | -            | -             | -           | 105,879.31     |
| 29600 - Power Operated Equipment    | 47136-PNG Delivery - TN        | 1,484,236.04      | -            | -            | -            | -             | -           | 1,484,236.04   |
| 29700 - Communication Equipment     | 47136-PNG Delivery - TN        | 749,509.30        | 58.21        | -            | -            | -             | -           | 749,567.51     |
| 29800 - Miscellaneous Equipment     | 47136-PNG Delivery - TN        | 157,574.08        | -            | -            | -            | -             | -           | 157,574.08     |
| 20300 - Miscellaneous Intangible PI | 47136-PNG Delivery - TN        | -                 | -            | -            | -            | -             | -           | 0.00           |
| 26000 - Land and Land Rights        | 47136-PNG Delivery - TN        | 630,064.25        | -            | -            | -            | -             | -           | 630,064.25     |
| 26100 - Structures & Improvements   | 47136-PNG Delivery - TN        | 8,787,304.42      | -            | -            | -            | -             | -           | 8,787,304.42   |
| 26200 - Gas Holders                 | 47136-PNG Delivery - TN        | 2,903,542.77      | -            | -            | -            | -             | -           | 2,903,542.77   |
| 26300 - Purification Equipment      | 47136-PNG Delivery - TN        | 7,875,462.44      | -            | -            | -            | -             | -           | 7,875,462.44   |
| 26310 - Liquefaction Equipment      | 47136-PNG Delivery - TN        | 8,850,503.46      | 4,208.38     | -            | -            | -             | -           | 8,854,711.84   |
| 26320 - Vaporizing Equipment        | 47136-PNG Delivery - TN        | 20,896,427.66     | -            | -            | -            | -             | -           | 20,896,427.66  |
| 26330 - Compressor Equipment        | 47136-PNG Delivery - TN        | 8,434,345.14      | -            | -            | -            | -             | -           | 8,434,345.14   |
| 26340 - Measuring & Reg Equipment   | 47136-PNG Delivery - TN        | 28,380.60         | -            | -            | -            | -             | -           | 28,380.60      |
| 26350 - Other Equipment             | 47136-PNG Delivery - TN        | 5,073,560.15      | 75,722.74    | -            | -            | -             | -           | 5,149,282.89   |
| 26510 - Land and Land Rights        | 47136-PNG Delivery - TN        | 1,784,952.91      | 60.76        | -            | -            | -             | -           | 1,785,013.67   |
| 26520 - Rights-of-Way               | 47136-PNG Delivery - TN        | 17,597,948.70     | 456.38       | -            | -            | -             | -           | 17,597,948.70  |
| 26700 - Mains                       | 47136-PNG Delivery - TN        | 200,723,753.37    | 4,447.94     | -            | -            | -             | -           | 200,728,201.31 |
| 26701 - Mains, Cathodic Protection  | 47136-PNG Delivery - TN        | -                 | -            | -            | -            | -             | -           | 0.00           |
| 26900 - System Meas & Reg Station   | 47136-PNG Delivery - TN        | 22,417,324.72     | 51,624.20    | -            | -            | -             | -           | 22,468,948.92  |
| 29900 - Other Tangible Property     | 47138-PNG Other - TN           | -                 | -            | -            | -            | -             | -           | 0.00           |
| 20100 - Organization                | 47138-PNG Other - TN           | 30,035.41         | -            | -            | -            | -             | -           | 30,035.41      |
| 20200 - Franchises and Consents     | 47138-PNG Other - TN           | 109,186.46        | -            | -            | -            | -             | -           | 109,186.46     |
| 27400 - Non-depr Land & Land Rights | 47146-PNG Delivery - 2 State   | 63,861.95         | -            | -            | -            | -             | -           | 63,861.95      |
| 27500 - Structures & Improvements - | 47146-PNG Delivery - 2 State   | 747,452.51        | -            | -            | -            | -             | -           | 747,452.51     |
| 28100 - Meters                      | 47146-PNG Delivery - 2 State   | 1,226.32          | -            | -            | -            | -             | -           | 1,226.32       |
| 28104 - Meters - Meter Accessories  | 47146-PNG Delivery - 2 State   | 2,044,963.42      | -            | (9,381.02)   | -            | -             | -           | 2,035,582.40   |
| 28500 - Ind Meas & Reg St Equip     | 47146-PNG Delivery - 2 State   | -                 | -            | -            | -            | -             | -           | 0.00           |
| 29100 - Office Furniture and Equipm | 47146-PNG Delivery - 2 State   | 85,776.98         | -            | -            | -            | -             | -           | 85,776.98      |
| 29200 - Transportation Equipment    | 47146-PNG Delivery - 2 State   | 758,939.21        | -            | -            | -            | -             | -           | 758,939.21     |
| 29300 - Stores Equipment            | 47146-PNG Delivery - 2 State   | -                 | -            | -            | -            | -             | -           | 0.00           |
| 29400 - Tools, Shop & Garage Equip  | 47146-PNG Delivery - 2 State   | 725,241.99        | -            | -            | -            | -             | -           | 725,241.99     |
| 29500 - Laboratory Equipment        | 47146-PNG Delivery - 2 State   | 495,905.50        | -            | -            | -            | -             | -           | 495,905.50     |
| 29600 - Power Operated Equipment    | 47146-PNG Delivery - 2 State   | 861,227.51        | -            | -            | -            | -             | -           | 861,227.51     |
| 29700 - Communication Equipment     | 47146-PNG Delivery - 2 State   | 564,213.07        | -            | -            | -            | -             | -           | 564,213.07     |
| 29800 - Miscellaneous Equipment     | 47146-PNG Delivery - 2 State   | 99,452.36         | -            | -            | -            | -             | -           | 99,452.36      |
| 20400 - Non-depr Land & Land Rights | 47146-PNG Delivery - 2 State   | -                 | -            | -            | -            | -             | -           | 0.00           |
| 21100 - Liquefied Petroleum Gas Equ | 47146-PNG Delivery - 2 State   | -                 | -            | -            | -            | -             | -           | 0.00           |
| 26000 - Land and Land Rights        | 47146-PNG Delivery - 2 State   | 3,711,022.14      | -            | -            | -            | -             | -           | 3,711,022.14   |
| 26100 - Structures & Improvements   | 47146-PNG Delivery - 2 State   | 29,369,429.14     | -            | -            | -            | -             | -           | 29,369,429.14  |
| 26200 - Gas Holders                 | 47146-PNG Delivery - 2 State   | 10,708,927.99     | -            | -            | -            | -             | -           | 10,708,927.99  |
| 26300 - Purification Equipment      | 47146-PNG Delivery - 2 State   | 14,755,230.61     | -            | -            | -            | -             | -           | 14,755,230.61  |
| 26310 - Liquefaction Equipment      | 47146-PNG Delivery - 2 State   | 7,941,745.54      | -            | -            | -            | -             | -           | 7,941,745.54   |
| 26320 - Vaporizing Equipment        | 47146-PNG Delivery - 2 State   | 37,632,100.85     | (105.00)     | -            | -            | -             | -           | 37,632,100.85  |
| 26330 - Compressor Equipment        | 47146-PNG Delivery - 2 State   | 5,776,049.38      | -            | -            | -            | -             | -           | 5,776,049.38   |
| 26340 - Measuring & Reg Equipment   | 47146-PNG Delivery - 2 State   | 293,883.97        | -            | -            | -            | -             | -           | 293,883.97     |
| 26350 - Other Equipment             | 47146-PNG Delivery - 2 State   | 15,412,845.78     | 27,533.18    | -            | -            | -             | -           | 15,440,378.96  |
| 29900 - Other Tangible Property     | 47148-PNG Other - 2 State      | -                 | -            | -            | -            | -             | -           | 0.00           |
| 29001 - S&I - Leasehold Impr        | 47150-Piedmont (Gov) - 3 State | 5,248,648.96      | 11,987.33    | -            | -            | -             | -           | 5,260,636.29   |
| 29101 - Electronic Data Processing  | 47150-Piedmont (Gov) - 3 State | 5,997,511.72      | 75.22        | -            | -            | -             | -           | 5,997,586.94   |
| 29102 - PC Equipment                | 47150-Piedmont (Gov) - 3 State | 11,461,823.06     | 2,643.65     | -            | -            | -             | -           | 11,464,466.71  |
| 29104 - Client Service Applications | 47150-Piedmont (Gov) - 3 State | 129,924,618.58    | (57,924.19)  | -            | -            | -             | -           | 129,866,694.39 |
| 29105 - SaaS - 3 yr Contract        | 47150-Piedmont (Gov) - 3 State | 5,812,647.88      | -            | -            | -            | -             | -           | 5,812,647.88   |
| 28100 - Meters                      | 47156-PNG Delivery - 3 State   | 6,343,015.97      | 90,722.68    | (443,771.66) | -            | (190,717.04)  | -           | 5,799,249.95   |
| 28104 - Meters - Meter Accessories  | 47156-PNG Delivery - 3 State   | 2,523,066.17      | -            | (11,574.26)  | -            | -             | -           | 2,511,491.91   |

GENERAL LEDGER SUPPORT FOR GAS PLANT IN SERVICE BALANCE AT 12/31/16

| Utility Account                     | Business Unit                | Beginning Balance   | Additions        | Retirements       | Transfers In  | Transfers Out   | Adjustments | Ending Balance      |                                 |
|-------------------------------------|------------------------------|---------------------|------------------|-------------------|---------------|-----------------|-------------|---------------------|---------------------------------|
| 28105 - Meters - Meter Acc, ERTs    | 47156-PNG Delivery - 3 State | 51,106,291.09       | -                | -                 | -             | -               | -           | 51,106,291.09       |                                 |
| 28900 - Non-depr Land & Land Rights | 47156-PNG Delivery - 3 State | -                   | -                | -                 | -             | -               | -           | 0.00                |                                 |
| 29000 - Structures and Improvements | 47156-PNG Delivery - 3 State | 4,351,598.37        | 21,656.24        | -                 | -             | -               | -           | 4,373,254.61        |                                 |
| 29100 - Office Furniture and Equipm | 47156-PNG Delivery - 3 State | 8,392,767.46        | -                | -                 | -             | -               | -           | 8,392,767.46        |                                 |
| 29200 - Transportation Equipment    | 47156-PNG Delivery - 3 State | 717,475.54          | -                | -                 | -             | -               | -           | 717,475.54          |                                 |
| 29204 - Trans Equip - Leased Buyout | 47156-PNG Delivery - 3 State | 65,302.02           | -                | -                 | -             | -               | -           | 65,302.02           |                                 |
| 29400 - Tools, Shop & Garage Equip  | 47156-PNG Delivery - 3 State | 5,169,576.15        | -                | -                 | -             | -               | -           | 5,169,576.15        |                                 |
| 29700 - Communication Equipment     | 47156-PNG Delivery - 3 State | 28,748,094.18       | 12,112.07        | -                 | -             | -               | -           | 28,760,206.25       |                                 |
| 29103 - Customer Information System | 47157-PNG Customer - 3 State | 17,721,735.35       | -                | -                 | -             | -               | -           | 17,721,735.35       | \$                              |
|                                     |                              |                     |                  |                   |               |                 |             |                     | 283,019,382.54    3 State Total |
| TOTAL                               |                              | \$ 5,868,053,367.06 | \$ 94,176,473.89 | \$ (1,109,288.06) | \$ 192,289.82 | \$ (192,289.82) | \$ -        | \$ 5,961,120,552.89 | \$ 5,961,120,552.89             |

# **Accumulated Depreciation**

GENERAL LEDGER SUPPORT FOR ACCUMULATED DEPRECIATION BALANCE AT 12/31/16

| Utility Account                     | Business Unit           | Beginning Balance | Provision    | Retirements  | Cost of Removal | Salvage Credits | Transfers    | Gain/Loss | Ending Balance |
|-------------------------------------|-------------------------|-------------------|--------------|--------------|-----------------|-----------------|--------------|-----------|----------------|
| 00101 - NC None-47106               | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 20100 - NC Organization-47106       | 47106-PNG Delivery - NC | 15,170.90         | -            | -            | -               | -               | -            | -         | 15,170.90      |
| 20200 - NC Franchi. & Consent-47106 | 47106-PNG Delivery - NC | 104,456.71        | -            | -            | -               | -               | -            | -         | 104,456.71     |
| 20200 - NC NCNG Fr. & Consent-47106 | 47106-PNG Delivery - NC | 482,329.06        | -            | -            | -               | -               | -            | -         | 482,329.06     |
| 20300 - NC Misc Intang. Plant-47106 | 47106-PNG Delivery - NC | 2,444,024.56      | -            | -            | -               | -               | -            | -         | 2,444,024.56   |
| 20301 - NC Misc Intang. Plant-47106 | 47106-PNG Delivery - NC | 42,900.00         | -            | -            | -               | -               | -            | -         | 42,900.00      |
| 20400 - NC Land, Prod Plant-47106   | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 20401 - NC Land Rights, Prod-47106  | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 21100 - NC LPG Equipment-47106      | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 26000 - NC Land, LNG-47106          | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 26510 - NC Land, Transmission-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 26520 - NC Land Rights, Trans-47106 | 47106-PNG Delivery - NC | 15,064,000.55     | 121,383.41   | -            | -               | -               | -            | -         | 15,185,383.96  |
| 26610 - NC Compressor Equip-47106   | 47106-PNG Delivery - NC | 23,697,203.39     | 383,429.28   | -            | -               | -               | -            | -         | 24,080,632.67  |
| 26620 - NC Meas and Reg Equip-47106 | 47106-PNG Delivery - NC | 18,232,539.45     | 186,118.86   | -            | -               | -               | -            | -         | 18,418,658.31  |
| 26700 - NC Transmission Main-47106  | 47106-PNG Delivery - NC | 210,861,922.32    | 2,277,777.57 | -            | (43,432.73)     | -               | (10,030.03)  | -         | 213,086,237.13 |
| 26701 - NC Cath Protect Trans-47106 | 47106-PNG Delivery - NC | 2,260,470.99      | 27,258.07    | -            | -               | -               | 10,030.03    | -         | 2,297,759.09   |
| 27400 - NC Land, Distribution-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 27401 - NC Land Rights, Dist-47106  | 47106-PNG Delivery - NC | 896,931.13        | 9,983.33     | -            | -               | -               | -            | -         | 906,914.46     |
| 27500 - NC Struct and Improve-47106 | 47106-PNG Delivery - NC | 395,598.77        | 960.58       | -            | -               | -               | -            | -         | 396,559.35     |
| 27600 - NC Cathodic Protect-47106   | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 27600 - NC Distribution Main-47106  | 47106-PNG Delivery - NC | 440,376,285.55    | 1,802,237.87 | (167,846.22) | (1,805.94)      | -               | -            | -         | 442,008,871.26 |
| 27800 - NC M & Reg Equip, Gen-47106 | 47106-PNG Delivery - NC | 5,896,764.81      | 54,501.52    | -            | -               | -               | -            | -         | 5,951,266.33   |
| 27900 - NC M & Reg Equip City-47106 | 47106-PNG Delivery - NC | 9,736,708.58      | 68,347.37    | -            | -               | -               | -            | -         | 9,805,055.95   |
| 28000 - NC Services-47106           | 47106-PNG Delivery - NC | 288,998,396.88    | 1,526,096.17 | (168,277.26) | (86,012.57)     | -               | -            | -         | 290,270,203.22 |
| 28100 - NC Meters-47106             | 47106-PNG Delivery - NC | 26,148,272.38     | 212,239.90   | -            | -               | -               | (124,515.31) | -         | 26,235,996.97  |
| 28104 - NC Meter Accessories-47106  | 47106-PNG Delivery - NC | 52.00             | -            | -            | -               | -               | -            | -         | 52.00          |
| 28200 - NC Meter Installation-47106 | 47106-PNG Delivery - NC | 1,886,760.18      | 92,423.24    | (69,075.45)  | -               | -               | -            | -         | 1,910,107.97   |
| 28300 - NC House Regulators-47106   | 47106-PNG Delivery - NC | 3,589,765.35      | 30,971.34    | (39,443.48)  | -               | -               | -            | -         | 3,581,293.21   |
| 28400 - NC House Reg. Install-47106 | 47106-PNG Delivery - NC | 925.23            | 288.14       | (111.77)     | -               | -               | -            | -         | 1,101.60       |
| 28500 - NC Ind Meas & Reg Sta-47106 | 47106-PNG Delivery - NC | 12,722,752.81     | 77,880.95    | -            | -               | -               | -            | -         | 12,800,633.76  |
| 28501 - NC CNG Ind. M&R Stat-47106  | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 28600 - NC Ot. Cust Prop@Prem-47106 | 47106-PNG Delivery - NC | 799,104.66        | 1,319.37     | -            | -               | -               | -            | -         | 800,424.03     |
| 28700 - NC Other Equipment-47106    | 47106-PNG Delivery - NC | 9,537.87          | 46.95        | -            | -               | -               | -            | -         | 9,584.82       |
| 28900 - NC Land General Plant-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 29000 - NC Struct. & Improve-47106  | 47106-PNG Delivery - NC | 19,847,235.31     | 132,473.13   | -            | -               | -               | -            | -         | 19,979,708.44  |
| 29001 - NC CNG Structures-47106     | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 29100 - NC Office Furnit & Eq-47106 | 47106-PNG Delivery - NC | 3,045,783.76      | 21,638.98    | -            | -               | -               | -            | -         | 3,067,422.74   |
| 29102 - NC PC Equipment-47106       | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 29204 - NC Trans Eq Lease Buy-47106 | 47106-PNG Delivery - NC | 134.67            | -            | -            | -               | -               | -            | -         | 134.67         |
| 29205 - NC Trans Eq,Cap Lease-47106 | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 29240 - NC Transportati Equip-47106 | 47106-PNG Delivery - NC | 23,030,355.41     | 431,481.81   | -            | -               | -               | -            | -         | 23,461,837.22  |
| 29300 - NC Stores Equipment-47106   | 47106-PNG Delivery - NC | (12,854.02)       | 8.12         | -            | -               | -               | -            | -         | (12,845.90)    |
| 29400 - NC Tool Shop & Gar Eq-47106 | 47106-PNG Delivery - NC | 4,833,548.21      | 64,436.35    | -            | -               | -               | -            | -         | 4,897,984.56   |
| 29401 - NC CNG Assets-47106         | 47106-PNG Delivery - NC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 29500 - NC Laboratory Equip-47106   | 47106-PNG Delivery - NC | 85,307.85         | 2,974.05     | -            | -               | -               | -            | -         | 88,281.90      |
| 29600 - NC Power Operat Equip-47106 | 47106-PNG Delivery - NC | 4,983,440.03      | 31,002.48    | -            | -               | -               | -            | -         | 5,014,442.51   |
| 29700 - NC Communicat. Equip-47106  | 47106-PNG Delivery - NC | 2,618,208.71      | 21,504.00    | -            | -               | -               | -            | -         | 2,639,712.71   |
| 29800 - NC Misc Equipment-47106     | 47106-PNG Delivery - NC | 1,126,194.47      | 9,707.57     | -            | -               | -               | -            | -         | 1,135,902.04   |
| 20100 - SC Organization-47126       | 47126-PNG Delivery - SC | 4,706.03          | -            | -            | -               | -               | -            | -         | 4,706.03       |
| 20200 - SC Franchi. & Consent-47126 | 47126-PNG Delivery - SC | 63,402.54         | -            | -            | -               | -               | -            | -         | 63,402.54      |
| 20300 - SC Misc Intang. Plant-47126 | 47126-PNG Delivery - SC | 78,090.35         | -            | -            | -               | -               | -            | -         | 78,090.35      |
| 21100 - SC LPG Equipment-47126      | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 26100 - SC Struct. & Improve-47126  | 47126-PNG Delivery - SC | 2.88              | -            | -            | -               | -               | -            | -         | 2.88           |
| 26510 - SC Land, Transmission-47126 | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 26520 - SC Land Rights, Trans-47126 | 47126-PNG Delivery - SC | 1,687,231.88      | 10,704.32    | -            | -               | -               | -            | -         | 1,697,936.20   |
| 26620 - SC Meas. & Reg. Equip-47126 | 47126-PNG Delivery - SC | 1,393,885.91      | 13,291.27    | -            | -               | -               | -            | -         | 1,407,177.18   |
| 26700 - SC Transmission Main-47126  | 47126-PNG Delivery - SC | 11,382,315.40     | 85,294.04    | -            | -               | -               | -            | -         | 11,467,609.44  |
| 26701 - SC Cath Protect Trans-47126 | 47126-PNG Delivery - SC | 5,823.08          | (126.43)     | -            | -               | -               | -            | -         | 5,696.65       |
| 27400 - SC Land, Distribution-47126 | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 27401 - SC Land Rights, Dist-47126  | 47126-PNG Delivery - SC | 309,969.33        | 1,290.10     | -            | -               | -               | -            | -         | 311,259.43     |
| 27500 - SC Struct and Improve-47126 | 47126-PNG Delivery - SC | 62,146.59         | 177.31       | -            | -               | -               | -            | -         | 62,323.90      |
| 27600 - SC Cathodic Protect-47126   | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -            | -         | -              |
| 27600 - SC Distribution Main-47126  | 47126-PNG Delivery - SC | 87,877,168.96     | 277,295.73   | (27,911.68)  | (6,369.19)      | -               | -            | -         | 88,120,183.82  |
| 27800 - SC M & Reg Equip, Gen-47126 | 47126-PNG Delivery - SC | 1,454,581.04      | 9,441.83     | -            | -               | -               | -            | -         | 1,464,022.87   |
| 27900 - SC M & Reg Equip City-47126 | 47126-PNG Delivery - SC | 1,213,075.80      | 4,385.02     | -            | -               | -               | -            | -         | 1,217,460.82   |
| 28000 - SC Services-47126           | 47126-PNG Delivery - SC | 66,036,073.89     | 284,893.43   | (23,402.82)  | (69,883.66)     | -               | -            | -         | 66,227,680.84  |
| 28100 - SC Meters-47126             | 47126-PNG Delivery - SC | 10,867,382.45     | 41,683.43    | -            | -               | -               | (13,750.91)  | -         | 10,895,314.97  |
| 28104 - SC Meter Accessories-47126  | 47126-PNG Delivery - SC | -                 | -            | -            | -               | -               | -            | -         | -              |

GENERAL LEDGER SUPPORT FOR ACCUMULATED DEPRECIATION BALANCE AT 12/31/16

| Utility Account                     | Business Unit             | Beginning Balance | Provision  | Retirements | Cost of Removal | Salvage Credits | Transfers   | Gain/Loss | Ending Balance |
|-------------------------------------|---------------------------|-------------------|------------|-------------|-----------------|-----------------|-------------|-----------|----------------|
| 28200 - SC Meter Installation-47126 | 47126-PNG Delivery - SC   | 1,948,115.80      | 17,340.93  | (15,874.25) | -               | -               | -           | -         | 1,949,582.48   |
| 28300 - SC House Regulators-47126   | 47126-PNG Delivery - SC   | 1,564,919.90      | 6,613.44   | (9,653.63)  | -               | -               | -           | -         | 1,561,879.71   |
| 28500 - SC Ind Meas & Reg Sta-47126 | 47126-PNG Delivery - SC   | 2,646,976.25      | 12,862.83  | -           | -               | -               | -           | -         | 2,659,839.08   |
| 28501 - SC CNG Ind. M&R Stat-47126  | 47126-PNG Delivery - SC   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 28700 - SC Other Equipment-47126    | 47126-PNG Delivery - SC   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 28900 - SC Land General Plant-47126 | 47126-PNG Delivery - SC   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 29000 - SC Struct. & Improve.-47126 | 47126-PNG Delivery - SC   | 3,948,538.99      | 21,378.32  | -           | -               | -               | -           | -         | 3,969,917.31   |
| 29001 - SC CNG Structures-47126     | 47126-PNG Delivery - SC   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 29001 - SC Leasehold Improve.-47126 | 47126-PNG Delivery - SC   | 107,838.26        | 972.53     | -           | -               | -               | -           | -         | 108,810.79     |
| 29100 - SC Office Furnit & Eq-47126 | 47126-PNG Delivery - SC   | 273,745.88        | 2,257.35   | -           | -               | -               | -           | -         | 276,003.23     |
| 29102 - SC PC Equipment-47126       | 47126-PNG Delivery - SC   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 29204 - SC Trans Eq Lease Buy-47126 | 47126-PNG Delivery - SC   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 29240 - SC Transportati Equip-47126 | 47126-PNG Delivery - SC   | 4,012,249.23      | 75,606.13  | -           | -               | -               | -           | -         | 4,087,855.36   |
| 29300 - SC Stores Equipment-47126   | 47126-PNG Delivery - SC   | 3,517.12          | 16.51      | -           | -               | -               | -           | -         | 3,533.63       |
| 29400 - SC Tool Shop & Gar Eq-47126 | 47126-PNG Delivery - SC   | 560,759.10        | 20,938.31  | -           | -               | -               | -           | -         | 581,697.41     |
| 29401 - SC CNG Assets-47126         | 47126-PNG Delivery - SC   | 529,935.78        | -          | -           | -               | -               | -           | -         | 529,935.78     |
| 29500 - SC Laboratory Equip-47126   | 47126-PNG Delivery - SC   | 33,444.47         | 656.51     | -           | -               | -               | -           | -         | 34,100.98      |
| 29600 - SC Power Operat Equip-47126 | 47126-PNG Delivery - SC   | 471,217.31        | 6,131.08   | -           | -               | -               | -           | -         | 477,348.39     |
| 29700 - SC Communicat. Equip-47126  | 47126-PNG Delivery - SC   | 395,371.52        | 1,853.79   | -           | -               | -               | -           | -         | 397,225.31     |
| 29800 - SC Misc Equipment-47126     | 47126-PNG Delivery - SC   | 113,118.83        | 1,131.35   | -           | -               | -               | -           | -         | 114,250.18     |
| 29101 - TN Mainframe Equip.-47130   | 47130-Piedmont (Gov) - TN | 722.10            | -          | -           | -               | -               | -           | -         | 722.10         |
| 20300 - TN Misc Intang. Plant-47136 | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 26000 - TN Land, LNG-47136          | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 26100 - TN Struct. & Improve.-47136 | 47136-PNG Delivery - TN   | 725,442.60        | 13,913.23  | -           | -               | -               | -           | -         | 739,355.83     |
| 26200 - TN (FD) Gas Holders-47136   | 47136-PNG Delivery - TN   | 2,903,542.77      | -          | -           | -               | -               | -           | -         | 2,903,542.77   |
| 26200 - TN Gas Holders-47136        | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 26300 - TN (FD) Purificat. Eq-47136 | 47136-PNG Delivery - TN   | (62,857.84)       | -          | -           | -               | -               | -           | -         | (62,857.84)    |
| 26300 - TN Purification Equip-47136 | 47136-PNG Delivery - TN   | 903,612.60        | 18,294.48  | -           | -               | -               | -           | -         | 921,907.08     |
| 26310 - TN (FD) Liquefact. Eq-47136 | 47136-PNG Delivery - TN   | 924,957.92        | -          | -           | -               | -               | -           | -         | 924,957.92     |
| 26310 - TN Liquefaction Equip-47136 | 47136-PNG Delivery - TN   | 1,082,189.49      | 18,587.81  | -           | -               | -               | -           | -         | 1,100,777.30   |
| 26320 - TN (FD) Vaporizing Eq-47136 | 47136-PNG Delivery - TN   | (935,215.08)      | -          | -           | -               | -               | -           | -         | (935,215.08)   |
| 26320 - TN Vaporizing Equip.-47136  | 47136-PNG Delivery - TN   | 2,157,527.04      | 49,202.47  | -           | -               | -               | -           | -         | 2,206,729.51   |
| 26330 - TN (FD) Compressor Eq-47136 | 47136-PNG Delivery - TN   | 17,766.29         | -          | -           | -               | -               | -           | -         | 17,766.29      |
| 26330 - TN Compressor Equip-47136   | 47136-PNG Delivery - TN   | 736,963.92        | 23,270.14  | -           | -               | -               | -           | -         | 760,234.06     |
| 26340 - TN (FD) Meas & Reg Eq-47136 | 47136-PNG Delivery - TN   | (36,051.31)       | -          | -           | -               | -               | -           | -         | (36,051.31)    |
| 26340 - TN Meas & Reg Equip-47136   | 47136-PNG Delivery - TN   | 12,001.33         | 67.23      | -           | -               | -               | -           | -         | 12,068.56      |
| 26350 - TN (FD) Other Equip-47136   | 47136-PNG Delivery - TN   | 177,103.18        | 278.20     | -           | -               | -               | -           | -         | 177,381.38     |
| 26350 - TN Other Equipment-47136    | 47136-PNG Delivery - TN   | 695,445.13        | 11,575.31  | -           | -               | -               | -           | -         | 707,020.44     |
| 26510 - TN Land, Transmission-47136 | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 26520 - TN Land Rights, Trans-47136 | 47136-PNG Delivery - TN   | 482,950.70        | 18,330.72  | -           | -               | -               | -           | -         | 501,281.42     |
| 26610 - TN Compressor Equip-47136   | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 26620 - TN Meas & Regulat. Eq-47136 | 47136-PNG Delivery - TN   | 383,174.74        | 39,977.56  | -           | -               | -               | -           | -         | 423,152.30     |
| 26700 - TN Transmission Main-47136  | 47136-PNG Delivery - TN   | 10,681,620.39     | 242,541.21 | -           | -               | -               | -           | -         | 10,924,161.60  |
| 26701 - TN Cath Protect Trans-47136 | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 27400 - TN Land, Distribution-47136 | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 27401 - TN Land Rights, Dist-47136  | 47136-PNG Delivery - TN   | 1,727.75          | 69.11      | -           | -               | -               | -           | -         | 1,796.86       |
| 27500 - TN (FD) Struct & Impr-47136 | 47136-PNG Delivery - TN   | 169,774.58        | 14.75      | -           | -               | -               | -           | -         | 169,789.33     |
| 27500 - TN Struct & Improve-47136   | 47136-PNG Delivery - TN   | 481.77            | 241.37     | -           | -               | -               | -           | -         | 723.14         |
| 27600 - TN Cathodic Protect.-47136  | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 27600 - TN Distribution Main-47136  | 47136-PNG Delivery - TN   | 107,548,131.53    | 434,069.22 | -           | -               | -               | -           | -         | 107,982,200.75 |
| 27800 - TN Meas & Reg Eq. Gen-47136 | 47136-PNG Delivery - TN   | 3,887,531.53      | 22,680.49  | -           | -               | -               | -           | -         | 3,910,212.02   |
| 27900 - TN Meas & Reg Eq City-47136 | 47136-PNG Delivery - TN   | 2,396,354.38      | 9,950.87   | -           | -               | -               | -           | -         | 2,406,305.25   |
| 28000 - TN Services-47136           | 47136-PNG Delivery - TN   | 206,718,194.36    | 834,049.62 | (47,667.49) | (117,888.35)    | -               | -           | -         | 207,386,688.14 |
| 28100 - TN Meters-47136             | 47136-PNG Delivery - TN   | 9,345,396.64      | 47,128.03  | -           | -               | -               | (86,077.37) | -         | 9,306,447.30   |
| 28200 - TN Meter Installation-47136 | 47136-PNG Delivery - TN   | 6,555,017.74      | 34,079.34  | (43,223.71) | -               | -               | -           | -         | 6,545,873.37   |
| 28300 - TN House Regulators-47136   | 47136-PNG Delivery - TN   | 2,770,558.47      | 12,072.73  | (17,281.79) | -               | -               | -           | -         | 2,765,349.41   |
| 28400 - TN House Reg. Install-47136 | 47136-PNG Delivery - TN   | 2,400,783.40      | 7,861.25   | (14,791.57) | -               | -               | -           | -         | 2,393,853.08   |
| 28500 - TN Ind Meas & Reg Sta-47136 | 47136-PNG Delivery - TN   | 506,094.00        | 4,858.83   | -           | -               | -               | -           | -         | 510,952.83     |
| 28501 - TN CNG Ind. M&R Stat-47136  | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 28700 - TN Other Equipment-47136    | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 28900 - TN Land General Plant-47136 | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 29000 - TN Struct. & Improve.-47136 | 47136-PNG Delivery - TN   | 6,763,506.74      | 39,050.87  | -           | -               | -               | -           | -         | 6,802,557.61   |
| 29001 - TN CNG Structures-47136     | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 29100 - TN Office Furnit & Eq-47136 | 47136-PNG Delivery - TN   | 1,158,883.73      | 9,629.58   | -           | -               | -               | -           | -         | 1,168,513.31   |
| 29102 - TN PC Equipment-47136       | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 29200 - TN Transportati Equip-47136 | 47136-PNG Delivery - TN   | 4,563,575.85      | 86,206.04  | -           | -               | -               | -           | -         | 4,649,781.89   |
| 29204 - TN Trans Eq Lease Buy-47136 | 47136-PNG Delivery - TN   | -                 | -          | -           | -               | -               | -           | -         | -              |
| 29300 - TN Stores Equipment-47136   | 47136-PNG Delivery - TN   | 6,654.20          | -          | -           | -               | -               | -           | -         | 6,654.20       |

GENERAL LEDGER SUPPORT FOR ACCUMULATED DEPRECIATION BALANCE AT 12/31/16

| Utility Account                      | Business Unit                  | Beginning Balance   | Provision        | Retirements       | Cost of Removal | Salvage Credits | Transfers  | Gain/Loss | Ending Balance      |
|--------------------------------------|--------------------------------|---------------------|------------------|-------------------|-----------------|-----------------|------------|-----------|---------------------|
| 29400 - TN Tool Shop & Gar Eq-47136  | 47136-PNG Delivery - TN        | 1,074,433.02        | 197.12           | -                 | -               | -               | -          | -         | 1,074,630.14        |
| 29401 - TN CNG Assets-47136          | 47136-PNG Delivery - TN        | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 29500 - TN Laboratory Equip-47136    | 47136-PNG Delivery - TN        | 76,192.58           | 104.11           | -                 | -               | -               | -          | -         | 76,296.69           |
| 29600 - TN (FD) Power Op Equip-47136 | 47136-PNG Delivery - TN        | 157,202.78          | 54.63            | -                 | -               | -               | -          | -         | 157,257.41          |
| 29600 - TN Power Operat Equip-47136  | 47136-PNG Delivery - TN        | 355,192.87          | 3,469.32         | -                 | -               | -               | -          | -         | 358,662.19          |
| 29700 - TN Communicat. Equip-47136   | 47136-PNG Delivery - TN        | 361,664.55          | 199.87           | -                 | -               | -               | -          | -         | 361,864.42          |
| 29800 - TN Misc Equipment-47136      | 47136-PNG Delivery - TN        | 96,145.10           | 1,344.63         | -                 | -               | -               | -          | -         | 97,489.73           |
| 20100 - TN Organization-47138        | 47138-PNG Other - TN           | 30,035.41           | -                | -                 | -               | -               | -          | -         | 30,035.41           |
| 20200 - TN Franchi. & Consent-47138  | 47138-PNG Other - TN           | 109,186.46          | -                | -                 | -               | -               | -          | -         | 109,186.46          |
| 29900 - TN Other Tang Plant-47138    | 47138-PNG Other - TN           | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 20400 - C2 Land, Prod Plant-47146    | 47146-PNG Delivery - 2 State   | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 21100 - C2 LPG Equipment-47146       | 47146-PNG Delivery - 2 State   | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 26000 - C2 Land, LNG-47146           | 47146-PNG Delivery - 2 State   | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 26100 - C2 Struct and Improve-47146  | 47146-PNG Delivery - 2 State   | 5,307,704.35        | 44,788.38        | -                 | -               | -               | -          | -         | 5,352,492.73        |
| 26200 - C2 Gas Holders-47146         | 47146-PNG Delivery - 2 State   | 10,389,079.33       | 13,921.60        | -                 | -               | -               | -          | -         | 10,403,000.93       |
| 26300 - C2 Purification Equip-47146  | 47146-PNG Delivery - 2 State   | 2,595,423.87        | 24,223.17        | -                 | -               | -               | -          | -         | 2,619,647.04        |
| 26310 - C2 Liquefaction Equip-47146  | 47146-PNG Delivery - 2 State   | 2,253,536.21        | 11,383.17        | -                 | -               | -               | -          | -         | 2,264,919.38        |
| 26320 - C2 Vaporizing Equip-47146    | 47146-PNG Delivery - 2 State   | 8,871,815.25        | 71,814.80        | -                 | -               | -               | -          | -         | 8,943,630.05        |
| 26330 - C2 Compressor Equip-47146    | 47146-PNG Delivery - 2 State   | 2,969,512.73        | 10,300.62        | -                 | -               | -               | -          | -         | 2,979,813.35        |
| 26340 - C2 Meas and Reg Equip-47146  | 47146-PNG Delivery - 2 State   | 66,675.99           | 440.82           | -                 | -               | -               | -          | -         | 67,116.81           |
| 26350 - C2 Other Equipment-47146     | 47146-PNG Delivery - 2 State   | 2,420,363.88        | 28,385.32        | -                 | -               | -               | -          | -         | 2,448,749.20        |
| 27400 - C2 Land, Distribution-47146  | 47146-PNG Delivery - 2 State   | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 27500 - C2 Struct and Improve-47146  | 47146-PNG Delivery - 2 State   | 295,007.38          | 1,339.19         | -                 | -               | -               | -          | -         | 296,346.57          |
| 28100 - C2 Meters-47146              | 47146-PNG Delivery - 2 State   | 242.73              | 3.20             | -                 | -               | -               | -          | -         | 245.93              |
| 28104 - C2 Meter Accessories-47146   | 47146-PNG Delivery - 2 State   | 745,434.47          | 5,862.23         | (9,381.02)        | -               | -               | -          | -         | 741,915.68          |
| 28500 - C2 Ind Meas & Reg Sta-47146  | 47146-PNG Delivery - 2 State   | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 29100 - C2 Office Furnit & Eq-47146  | 47146-PNG Delivery - 2 State   | (13,958.42)         | 306.65           | -                 | -               | -               | -          | -         | (13,651.77)         |
| 29240 - C2 Transportati Equip-47146  | 47146-PNG Delivery - 2 State   | 606,399.91          | 75.15            | -                 | -               | -               | -          | -         | 606,475.06          |
| 29300 - C2 Stores Equipment-47146    | 47146-PNG Delivery - 2 State   | (12,879.06)         | -                | -                 | -               | -               | -          | -         | (12,879.06)         |
| 29400 - C2 Tool Shop & Gar Eq-47146  | 47146-PNG Delivery - 2 State   | 244,747.06          | 2,381.21         | -                 | -               | -               | -          | -         | 247,128.27          |
| 29500 - C2 Laboratory Equip-47146    | 47146-PNG Delivery - 2 State   | 134,296.46          | 1,822.45         | -                 | -               | -               | -          | -         | 136,118.91          |
| 29600 - C2 Power Operat Equip-47146  | 47146-PNG Delivery - 2 State   | 510,369.08          | 2,253.55         | -                 | -               | -               | -          | -         | 512,622.63          |
| 29700 - C2 Communicat. Equip-47146   | 47146-PNG Delivery - 2 State   | 141,014.04          | 2,191.03         | -                 | -               | -               | -          | -         | 143,205.07          |
| 29800 - C2 Misc Equipment-47146      | 47146-PNG Delivery - 2 State   | 35,174.57           | 363.00           | -                 | -               | -               | -          | -         | 35,537.57           |
| 29900 - C2 Other Tang Plant-47148    | 47148-PNG Other - 2 State      | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 29001 - C3 Leasehold Improve.-47150  | 47150-Piedmont (Gov) - 3 State | 2,984,116.90        | 43,738.74        | -                 | -               | -               | -          | -         | 3,027,855.64        |
| 29101 - C3 Mainframe Equip.-47150    | 47150-Piedmont (Gov) - 3 State | 4,311,392.39        | 19,142.06        | -                 | -               | -               | -          | -         | 4,330,534.45        |
| 29102 - C3 PC Equipment-47150        | 47150-Piedmont (Gov) - 3 State | 15,852,157.82       | 143,272.79       | -                 | -               | -               | -          | -         | 15,995,430.61       |
| 29104 - C3 Client Server App-47150   | 47150-Piedmont (Gov) - 3 State | 50,576,014.83       | 810,946.16       | -                 | -               | -               | -          | -         | 51,386,960.99       |
| 29105 - C3 SaaS 3yr Contract-47150   | 47150-Piedmont (Gov) - 3 State | 5,685,890.20        | 126,757.68       | -                 | -               | -               | -          | -         | 5,812,647.88        |
| 28100 - C3 Meters-47156              | 47156-PNG Delivery - 3 State   | (8,267,333.10)      | 16,597.56        | (443,771.66)      | -               | -               | 224,343.59 | -         | (8,470,163.61)      |
| 28104 - C3 Meter Accessories-47156   | 47156-PNG Delivery - 3 State   | 764,237.51          | 7,169.71         | (11,574.26)       | -               | -               | -          | -         | 759,832.96          |
| 28105 - C3 Meter Accessio. ERT-47156 | 47156-PNG Delivery - 3 State   | 25,892,480.56       | 293,435.29       | -                 | -               | -               | -          | -         | 26,185,915.85       |
| 28900 - C3 Land General Plant-47156  | 47156-PNG Delivery - 3 State   | -                   | -                | -                 | -               | -               | -          | -         | -                   |
| 29000 - C3 Struct. & Improve.-47156  | 47156-PNG Delivery - 3 State   | (1,595,278.93)      | 8,521.88         | -                 | -               | -               | -          | -         | (1,586,757.05)      |
| 29100 - C3 Office Furnit & Eq-47156  | 47156-PNG Delivery - 3 State   | 2,973,354.14        | 30,074.08        | -                 | -               | -               | -          | -         | 3,003,428.22        |
| 29204 - C3 Trans Eq Lease Buy-47156  | 47156-PNG Delivery - 3 State   | 703.45              | -                | -                 | -               | -               | -          | -         | 703.45              |
| 29240 - C3 Transportati Equip-47156  | 47156-PNG Delivery - 3 State   | 447,921.65          | 6,179.88         | -                 | -               | -               | -          | -         | 454,101.53          |
| 29400 - C3 Tool Shop & Gar Eq-47156  | 47156-PNG Delivery - 3 State   | 1,093,677.39        | 16,930.36        | -                 | -               | -               | -          | -         | 1,110,607.75        |
| 29700 - C3 Communicat. Equip-47156   | 47156-PNG Delivery - 3 State   | 14,637,909.72       | 112,357.13       | -                 | -               | -               | -          | -         | 14,750,266.85       |
| 29103 - C3 Cust. Info System-47157   | 47157-PNG Customer - 3 State   | 26,751,617.28       | 14,177.39        | -                 | -               | -               | -          | -         | 26,765,794.67       |
| TOTAL                                |                                | \$ 1,880,838,270.15 | \$ 12,339,105.93 | \$ (1,109,288.06) | \$ (325,392.44) | \$ -            | \$ -       | \$ -      | \$ 1,891,742,695.58 |
|                                      |                                |                     |                  |                   |                 |                 |            |           | \$ 1,891,742,695.58 |

**CWIP**

Piedmont Natural Gas Company, Inc.

Docket No. 19-00107

CAD DR 2, Item 2 (2016)

ATTACHMENT 3 OF 3

**GENERAL LEDGER SUPPORT FOR CWIP BALANCE AT 12/31/17**

|                |    |                       |
|----------------|----|-----------------------|
| North Carolina | \$ | 92,857,671.55         |
| South Carolina |    | 41,763,003.46         |
| Tennessee      |    | 17,312,096.13         |
| 2 State        |    | 927,159.88            |
| 3 State        |    | 56,776,275.80         |
| Total          | \$ | <u>209,636,206.82</u> |

|                           |                |
|---------------------------|----------------|
| Balance per Balance Sheet | 209,636,206.82 |
|---------------------------|----------------|

Piedmont Natural Gas Company, Inc.  
Docket No. 19-00107  
CAD DR 2, Item 3  
Joint Property Allocation Calculation

Balances as of 10/31/16

For use Nov and Dec 2016

|               | Assets by State  | CWIP by State  | Total            | 2-state Ratio | 3-state Ratio |
|---------------|------------------|----------------|------------------|---------------|---------------|
| NC            | 2,826,217,507.29 | 135,621,846.27 | 2,961,839,353.56 | 90.53%        | 75.60%        |
| SC            | 280,523,566.78   | 29,137,296.03  | 309,660,862.81   | 9.47%         | 7.90%         |
| Total 2-state | 3,106,741,074.07 | 164,759,142.30 | 3,271,500,216.37 |               |               |
| TN            | 627,046,390.45   | 19,537,494.10  | 646,583,884.55   |               | 16.50%        |
| Total 3-state | 3,733,787,464.52 | 184,296,636.40 | 3,918,084,100.92 | 100.00%       | 100.00%       |

Piedmont Natural Gas Company, Inc.  
Docket No. 19-00107  
CAD DR 2, Item 3  
Joint Property Allocation Calculation

Source: Power Plant Reports  
Asset Report - Asset 1012 UALT  
Depreciation Report - Depr 1036

Source: Power Plant Query - \_WIP by project\_Final  
CWIP Acct 10700  
Retainage Acct 39999

| For use Nov and Dec 2016 | Assets           | A/D & A/A        | Net              |
|--------------------------|------------------|------------------|------------------|
| NC                       | 3,944,435,925.08 | 1,118,218,417.79 | 2,826,217,507.29 |
| SC                       | 478,810,602.58   | 198,287,035.80   | 280,523,566.78   |
| Total 2                  | 4,423,246,527.66 | 1,316,505,453.59 | 3,106,741,074.07 |
| TN                       | 1,003,418,725.15 | 376,372,334.70   | 627,046,390.45   |
| Total 3                  | 5,426,665,252.81 | 1,692,877,788.29 | 3,733,787,464.52 |

|         | CWIP           | Retainage    | Total          |
|---------|----------------|--------------|----------------|
| NC      | 132,239,866.19 | 3,381,980.08 | 135,621,846.27 |
| SC      | 28,651,368.48  | 485,927.55   | 29,137,296.03  |
| Total 2 | 160,891,234.67 | 3,867,907.63 | 164,759,142.30 |
| TN      | 19,178,784.83  | 358,709.27   | 19,537,494.10  |
| Total 3 | 180,070,019.50 | 4,226,616.90 | 184,296,636.40 |

|                  |                  |                  |
|------------------|------------------|------------------|
| 2 State Property | 132,021,489.08   | 37,338,401.67    |
| 3 State Property | 284,022,205.12   | 139,988,526.00   |
| Total Company    | 5,842,708,947.01 | 1,870,204,715.96 |

|  |                |
|--|----------------|
|  | 676,590.73     |
|  | 47,996,297.93  |
|  | 228,742,908.16 |

| Piedmont Natural Gas Company<br>Business Unit P0101<br>Balance Sheet<br>October 31, 2016 |                  |                           |                        |                  |                          |
|------------------------------------------------------------------------------------------|------------------|---------------------------|------------------------|------------------|--------------------------|
| ASSETS                                                                                   |                  |                           |                        |                  |                          |
|                                                                                          | Current Period   | Same Period<br>Prior Year | Increase<br>(Decrease) |                  |                          |
| Utility Plant                                                                            | 6,070,056,128.73 | 5,596,835,009.14          | 473,221,119.59         |                  |                          |
| 10100 Utility Plant in Service                                                           | 4,968,346,772.64 | 4,491,371,953.31          | 476,974,819.33         |                  |                          |
| 10600 Complete Constr not Classified                                                     | 874,362,174.37   | 936,398,063.29            | (62,035,888.92)        |                  |                          |
| UPLS                                                                                     | 5,842,708,947.01 | 5,427,770,016.60          | 414,938,930.41         | 5,842,708,947.01 | Plant in Service         |
| 11800 Asset Retirement Cost                                                              | 3,950.27         | 4,159,082.89              | (4,155,132.62)         |                  |                          |
| ARC                                                                                      | 3,950.27         | 4,159,082.89              | (4,155,132.62)         |                  |                          |
| 10700 Construction Work in Prog-Gas                                                      | 228,742,908.16   | 165,478,642.82            | 63,264,265.34          | 228,742,908.16   | CWIP                     |
| 39999 Retainage                                                                          | 4,226,616.90     | 4,772,178.56              | (545,561.66)           | 4,226,616.90     | Retainage                |
| CWIP                                                                                     | 232,969,525.06   | 170,250,821.38            | 62,718,703.68          |                  |                          |
| 27100 Contrib In Aid Of Const                                                            | (5,626,293.61)   | (5,344,911.73)            | (281,381.88)           |                  |                          |
| CIAC                                                                                     | (5,626,293.61)   | (5,344,911.73)            | (281,381.88)           |                  |                          |
| less Accumulated Depreciation                                                            | 1,866,469,446.41 | 1,773,418,048.95          | 93,051,397.46          |                  |                          |
| 11000 Acc Amort - Organization Costs                                                     | 49,912.34        | 49,912.34                 | 0.00                   |                  |                          |
| 11100 Acc Amort - Franchises                                                             | 759,374.77       | 759,374.77                | 0.00                   |                  |                          |
| 11500 Acc Amort-Misc Intangible Plan                                                     | 2,522,114.91     | 2,522,114.91              | 0.00                   |                  |                          |
| 11510 Accum Amort - Cust Contracts                                                       | 42,900.00        | 42,900.00                 | 0.00                   |                  |                          |
| 10800 Accum Depreciation-Gas Plant                                                       | 1,866,830,413.94 | 1,769,323,948.47          | 97,506,465.47          | 1,870,204,715.96 | Accumulated Depreciation |
| 10810 Cost of Removal                                                                    | (3,736,025.77)   | (2,814,472.68)            | (921,553.09)           |                  |                          |
| Accumulated Depreciation                                                                 | 1,863,094,388.17 | 1,766,509,475.79          | 96,584,912.38          |                  |                          |
| 11900 Accum Depr - ARC                                                                   | 756.22           | 3,534,271.14              | (3,533,514.92)         |                  |                          |
| Accumulated Depreciation - ARC                                                           | 756.22           | 3,534,271.14              | (3,533,514.92)         |                  |                          |
| Net Utility Plant in Service                                                             | 4,203,586,682.32 | 3,823,416,960.19          | 380,169,722.13         |                  |                          |

Power Plan: TN Capital Expenditures by Project 11/1/16 - 10/31/19  
Piedmont Natural Gas

| BUDGET ITEM/ACCOUNT         | ACCOUNT DESCRIPTION           | PROJECT   | PROJECT DESCRIPTION                 | AMOUNT                 |
|-----------------------------|-------------------------------|-----------|-------------------------------------|------------------------|
| BLDG-Buildings and Land     |                               |           |                                     |                        |
| 0107000                     | Construction Work in Prog-Gas | 1751519   | 2016 Nashville Territory Pool       | \$ 12,504.88           |
| 0107000                     | Construction Work in Prog-Gas | 1751917   | DUK-PRE ENG METAL BLD-1751519       | \$ 1,289,208.15        |
| 0107000                     | Construction Work in Prog-Gas | 1752042   | DUK-KITCH FLOOR-11820P170137        | \$ 28,767.47           |
| 0107000                     | Construction Work in Prog-Gas | 1752043   | DUK-PNG YARD DRAINAGE SYSTEM        | \$ 197,629.86          |
| 0107000                     | Construction Work in Prog-Gas | IMW180047 | Real Estate Piedmont Pools          | \$ 104,707.49          |
| 0107000                     | Construction Work in Prog-Gas | IMW180049 | Real Estate Piedmont Pools          | \$ 96,295.02           |
| 0107000                     | Construction Work in Prog-Gas | IMW180056 | Real Estate Piedmont Pools          | \$ 140,658.66          |
| 0107000                     | Construction Work in Prog-Gas | PNG180050 | Real Estate Piedmont Pools          | \$ 240,610.73          |
| 0107000                     | Construction Work in Prog-Gas | PTN180001 | Real Estate Piedmont Pools          | \$ 30,200.68           |
| 0107000                     | Construction Work in Prog-Gas | TET180041 | Real Estate Piedmont Pools          | \$ 111,225.40          |
| 0107000                     | Construction Work in Prog-Gas | TET190127 | Real Estate Piedmont Pools          | \$ 11,835.22           |
| 0107000                     | Construction Work in Prog-Gas | TMW180055 | Real Estate Piedmont Pools          | \$ 559,427.42          |
| 0107000                     | Construction Work in Prog-Gas | TMW180154 | Real Estate Piedmont Pools          | \$ 893,357.45          |
| 0107000                     | Construction Work in Prog-Gas | TMW190091 | Real Estate Piedmont Pools          | \$ 276,917.70          |
| 0107000                     | Construction Work in Prog-Gas | TMW800097 | Real Estate Piedmont Pools          | \$ 11,520.00           |
|                             |                               |           |                                     | <u>\$ 4,004,866.13</u> |
| CNGRG-CNG Regulated         |                               |           |                                     |                        |
| 0107000                     | Construction Work in Prog-Gas | 1751479   | Communications Upgrade Nashville T  | \$ 3,173.91            |
| 0107000                     | Construction Work in Prog-Gas | 1751528   | Nashville CNG #2 Upgrade            | \$ 43,361.16           |
|                             |                               |           |                                     | <u>\$ 46,535.07</u>    |
| COMP-Computer Equipment     |                               |           |                                     |                        |
| 0107000                     | Construction Work in Prog-Gas | 1751936   | DUK-VIDEO CONFER UPGR-11820P170085  | \$ 237,637.11          |
|                             |                               |           |                                     | <u>\$ 237,637.11</u>   |
| CORR-Corrosion Control      |                               |           |                                     |                        |
| 0107000                     | Construction Work in Prog-Gas | 0214546   | Nashville Trans Remediation         | \$ 121,888.31          |
| 0107000                     | Construction Work in Prog-Gas | 0214551   | Nashville HP Dist Remediation       | \$ 801,241.14          |
| 0107000                     | Construction Work in Prog-Gas | 0215298   | Nashville Bridge New Coating        | \$ 658,804.29          |
| 0107000                     | Construction Work in Prog-Gas | 0215300   | Nashville Galvanic Anode            | \$ 128,917.07          |
| 0107000                     | Construction Work in Prog-Gas | 0215708   | Dickerson Rd @ Shevel St            | \$ 100,101.97          |
| 0107000                     | Construction Work in Prog-Gas | 0216300   | Nashville Rectifier (REM MON)       | \$ 40,881.30           |
| 0107000                     | Construction Work in Prog-Gas | 0216866   | Paint Shelby Pedestrian Bridge      | \$ 136,723.73          |
| 0107000                     | Construction Work in Prog-Gas | 0228734   | Nashville Anode Bed                 | \$ 152,430.23          |
| 0107000                     | Construction Work in Prog-Gas | 0228903   | Hillsboro Rd. Rectifier&Ground Bed  | \$ 1,715.24            |
| 0107000                     | Construction Work in Prog-Gas | 1751361   | Nashville New Rectifier & Ground B  | \$ (45.92)             |
| 0107000                     | Construction Work in Prog-Gas | 1751723   | Nashville MAG Anode 2017            | \$ 1,477.53            |
|                             |                               |           |                                     | <u>\$ 2,144,134.89</u> |
| CSNG-Casing & Remediation   |                               |           |                                     |                        |
| 0107000                     | Construction Work in Prog-Gas | 0229098   | Casing #2778 Tallwood Dr. Across B  | \$ 522,697.94          |
| 0107000                     | Construction Work in Prog-Gas | 1752088   | Casing #2704 East RR Xing Wilson P  | \$ 40,422.79           |
|                             |                               |           |                                     | <u>\$ 563,120.73</u>   |
| DIMP-Distribution Integrity |                               |           |                                     |                        |
| 0107000                     | Construction Work in Prog-Gas | 0215484   | Visco Drive                         | \$ 2,842,266.49        |
| 0107000                     | Construction Work in Prog-Gas | 0216213   | Keaton Ave from Rayon Dr. to Hicke  | \$ 164,897.52          |
| 0107000                     | Construction Work in Prog-Gas | 0216428   | Belmont Blvd Pit (3100)             | \$ 160,101.15          |
| 0107000                     | Construction Work in Prog-Gas | 0216438   | Elizabethan Rd Valve Replacement    | \$ 30,355.14           |
| 0107000                     | Construction Work in Prog-Gas | 0216440   | Maplewood Rd Valve                  | \$ 484.10              |
| 0107000                     | Construction Work in Prog-Gas | 0218929   | Baxter Ln                           | \$ 48,607.83           |
| 0107000                     | Construction Work in Prog-Gas | 0219023   | California Ave at Centennial        | \$ 54,695.15           |
| 0107000                     | Construction Work in Prog-Gas | 0219922   | Rural Hill Isolation Valve Removal  | \$ 158,665.01          |
| 0107000                     | Construction Work in Prog-Gas | 0219990   | Cliff Dr Main Replacement           | \$ 699,902.06          |
| 0107000                     | Construction Work in Prog-Gas | 0221120   | Abbott Martin at Estes Rd           | \$ 643,401.76          |
| 0107000                     | Construction Work in Prog-Gas | 0221461   | 314E South St Main Relocate         | \$ 335.61              |
| 0107000                     | Construction Work in Prog-Gas | 0221469   | Davidson Dr @ Charlotte Pike Valve  | \$ 7,458.43            |
| 0107000                     | Construction Work in Prog-Gas | 0221471   | 10th Ave N Valve Replacement        | \$ 4,435.04            |
| 0107000                     | Construction Work in Prog-Gas | 0221513   | Old Harding Pike, S Haverford Ave   | \$ 293,662.39          |
| 0107000                     | Construction Work in Prog-Gas | 0222160   | 31st Ave @ West End Valve Replac    | \$ 759.96              |
| 0107000                     | Construction Work in Prog-Gas | 0222164   | Harding Pl & Granny White Pk Valve  | \$ 7,626.62            |
| 0107000                     | Construction Work in Prog-Gas | 0222730   | Stratford Ave                       | \$ 212,481.56          |
| 0107000                     | Construction Work in Prog-Gas | 0222738   | Donelso Plaza Regulator Removal     | \$ 66,666.61           |
| 0107000                     | Construction Work in Prog-Gas | 0222843   | Forrest St                          | \$ 3,944,346.81        |
| 0107000                     | Construction Work in Prog-Gas | 0223217   | 2658 Highway 41 South Greenbrier El | \$ 86,570.14           |
| 0107000                     | Construction Work in Prog-Gas | 0223383   | Brick Church Pk. to West Trinity La | \$ 1,144,068.28        |
| 0107000                     | Construction Work in Prog-Gas | 0223682   | Old Hickory Blvd Valve Replacement  | \$ 149,411.23          |
| 0107000                     | Construction Work in Prog-Gas | 0225931   | Centennial Blvd Main Replacement    | \$ 70,711.70           |
| 0107000                     | Construction Work in Prog-Gas | 0225933   | Old Harding Pike Insulator          | \$ 87,623.78           |
| 0107000                     | Construction Work in Prog-Gas | 0226016   | Woodycrest - Nolensville Leak Repai | \$ 36,437.53           |
| 0107000                     | Construction Work in Prog-Gas | 0227150   | Highway 76 Valve Replacement        | \$ 54,503.21           |
| 0107000                     | Construction Work in Prog-Gas | 0228450   | 21st Ave N Main & Jefferson St.     | \$ 43,381.03           |
| 0107000                     | Construction Work in Prog-Gas | 0228519   | Patton Ave                          | \$ 7,075.78            |
| 0107000                     | Construction Work in Prog-Gas | 0228527   | Spence Lane Main Replacement        | \$ 882.74              |
| 0107000                     | Construction Work in Prog-Gas | 0228558   | Hermitage Pressure Reduction        | \$ 2,405,974.34        |

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| BUDGET ITEM/ACCOUNT           | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION                 | AMOUNT                   |
|-------------------------------|-------------------------------|---------|-------------------------------------|--------------------------|
| 0107000                       | Construction Work in Prog-Gas | 0228568 | Maxon Ave & Deal Ave Main Repl      | \$ 878,966.69            |
| 0107000                       | Construction Work in Prog-Gas | 0228569 | Dr. Walter S Davis Valve Removal    | \$ 117,213.52            |
| 0107000                       | Construction Work in Prog-Gas | 0228581 | Greenbrier Main Replacement         | \$ 300,229.54            |
| 0107000                       | Construction Work in Prog-Gas | 0228893 | Grinstead Place                     | \$ 424,660.07            |
| 0107000                       | Construction Work in Prog-Gas | 0229094 | Broadmoor Drive                     | \$ 378,980.86            |
| 0107000                       | Construction Work in Prog-Gas | 0229203 | 39th Ave N. Main Replacement        | \$ 32,869.83             |
| 0107000                       | Construction Work in Prog-Gas | 0229229 | Culvert St/Brown Creek Main Replace | \$ 357,098.21            |
| 0107000                       | Construction Work in Prog-Gas | 0229230 | 4934 Whites Creek Pl                | \$ 67,022.47             |
| 0107000                       | Construction Work in Prog-Gas | 1733681 | Hobbs Rd                            | \$ (2,022.66)            |
| 0107000                       | Construction Work in Prog-Gas | 1734124 | Shelby Park RR Bridge Project       | \$ 455,389.45            |
| 0107000                       | Construction Work in Prog-Gas | 1734127 | Nolensville Rd. Over RR S of I-440  | \$ 319.68                |
| 0107000                       | Construction Work in Prog-Gas | 1734195 | Metro Water building valve replace  | \$ (5,763.38)            |
| 0107000                       | Construction Work in Prog-Gas | 1751392 | Fesslers/Murfreesboro Rd/Fesslers   | \$ 26,973.37             |
| 0107000                       | Construction Work in Prog-Gas | 1751393 | Overhill Circle & Spring Valley     | \$ 17,510.85             |
| 0107000                       | Construction Work in Prog-Gas | 1751437 | Electric Avenue at S 16 st          | \$ 466,370.15            |
| 0107000                       | Construction Work in Prog-Gas | 1751595 | Harding Place                       | \$ 5,473,258.60          |
| 0107000                       | Construction Work in Prog-Gas | 1751631 | 3rd Ave North Steel Replacment      | \$ 10,170.30             |
| 0107000                       | Construction Work in Prog-Gas | 1751651 | Emergency Nesbit Ln                 | \$ 147,573.20            |
| 0107000                       | Construction Work in Prog-Gas | 1751721 | Foster Ave at Thompson LN           | \$ (11,660.23)           |
| 0107000                       | Construction Work in Prog-Gas | 1751725 | Vine Ridge Dr,Neartop Dr & Canebra  | \$ 385,440.55            |
| 0107000                       | Construction Work in Prog-Gas | 1751735 | Turner St. from 14th to 20th        | \$ (5,103.66)            |
| 0107000                       | Construction Work in Prog-Gas | 1751758 | Murfreesboro Rd at Forest View Dr   | \$ 18.20                 |
| 0107000                       | Construction Work in Prog-Gas | 1751760 | Sunnyside Dr (Belle Meade)          | \$ 689,874.42            |
| 0107000                       | Construction Work in Prog-Gas | 1751762 | Lynwood Blvd and Tyne Blvd          | \$ 321,382.91            |
| 0107000                       | Construction Work in Prog-Gas | 1751787 | Snyder St and Lovell St             | \$ 101,648.39            |
| 0107000                       | Construction Work in Prog-Gas | 1751808 | Sadler Ave and Fox St               | \$ 178,207.98            |
| 0107000                       | Construction Work in Prog-Gas | 1751867 | Loretta Drive Replacement           | \$ (5,103.66)            |
| 0107000                       | Construction Work in Prog-Gas | 1751868 | 4th Avenue Insertion Project        | \$ 264,804.84            |
| 0107000                       | Construction Work in Prog-Gas | 1751905 | Grassmere Park Road                 | \$ (5,103.66)            |
| 0107000                       | Construction Work in Prog-Gas | 1751912 | Blue Hole Rd HDD                    | \$ 63,922.67             |
| 0107000                       | Construction Work in Prog-Gas | 1751923 | 3rd and Hart Station Valves         | \$ 32,374.47             |
| 0107000                       | Construction Work in Prog-Gas | 1751992 | 2nd Ave N and Jefferson Leak R      | \$ 9,445.54              |
| 0107000                       | Construction Work in Prog-Gas | 1752008 | Cowan St HP Distribution Pipeline   | \$ 164,202.75            |
| 0107000                       | Construction Work in Prog-Gas | 1752015 | Ash Street and 2nd Ave S DIMP       | \$ 4,357.85              |
| 0107000                       | Construction Work in Prog-Gas | 1752053 | Wingo Regulator Station Remova      | \$ 14,187.86             |
| 0107000                       | Construction Work in Prog-Gas | 1752054 | Regulator Install for Shelby S      | \$ 648.37                |
| 0107000                       | Construction Work in Prog-Gas | 1752055 | Nashville Bridge Attachments        | \$ 527,703.19            |
| 0107000                       | Construction Work in Prog-Gas | 1752062 | Haverford Ave.                      | \$ 146,750.13            |
| 0107000                       | Construction Work in Prog-Gas | 1752072 | Bryan St #1852                      | \$ 635,421.46            |
| 0107000                       | Construction Work in Prog-Gas | 1752073 | Shelby Railroad Tressell Retir      | \$ 9,326.87              |
| 0107000                       | Construction Work in Prog-Gas | 1752077 | 240 Blackman Rd DIMP                | \$ 166,838.89            |
| 0107000                       | Construction Work in Prog-Gas | 1752078 | Childrens Way                       | \$ 243,830.65            |
|                               |                               |         |                                     | <u>\$ 26,508,026.53</u>  |
| GREIM-Government Reimbursable |                               |         |                                     |                          |
| 0107000                       | Construction Work in Prog-Gas | 0225065 | MDHA Station Relocate               | \$ (1,683.19)            |
| 0107000                       | Construction Work in Prog-Gas | 0228561 | Central Pike & John Wright Road Rel | \$ 107.54                |
| 0107000                       | Construction Work in Prog-Gas | 1751677 | Prelim TDOT Chapter 86 Clarksville  | \$ -                     |
| 0107000                       | Construction Work in Prog-Gas | 1751688 | Franklin Rd, Concord Rd to Moores   | \$ (1,792,709.88)        |
| 0107000                       | Construction Work in Prog-Gas | 1751692 | Prelim TDOT Ch 86 Nolensville       | \$ 18,123.80             |
|                               |                               |         |                                     | <u>\$ (1,776,161.73)</u> |
| GRELO-Government Relocation   |                               |         |                                     |                          |
| 0107000                       | Construction Work in Prog-Gas | 0213959 | Pool Govt Relo Non-Reimb            | \$ 144,768.94            |
| 0107000                       | Construction Work in Prog-Gas | 0214072 | Pool Govt Relo Non-Reimb            | \$ 601.52                |
| 0107000                       | Construction Work in Prog-Gas | 0214826 | Pool Govt Relo Non-Reimb            | \$ 44,533.65             |
| 0107000                       | Construction Work in Prog-Gas | 0215117 | Pool Govt Relo Non-Reimb            | \$ 8,973.82              |
| 0107000                       | Construction Work in Prog-Gas | 0215186 | Pool Govt Relo Non-Reimb            | \$ 167,830.67            |
| 0107000                       | Construction Work in Prog-Gas | 0217368 | Pool Govt Relo Non-Reimb            | \$ (0.00)                |
| 0107000                       | Construction Work in Prog-Gas | 0219251 | Pool Govt Relo Non-Reimb            | \$ 138,543.04            |
| 0107000                       | Construction Work in Prog-Gas | 0219823 | Pool Govt Relo Non-Reimb            | \$ 3,718.91              |
| 0107000                       | Construction Work in Prog-Gas | 0220661 | Pool Govt Relo Non-Reimb            | \$ 23,313.62             |
| 0107000                       | Construction Work in Prog-Gas | 0220999 | Pool Govt Relo Non-Reimb            | \$ 117,064.81            |
| 0107000                       | Construction Work in Prog-Gas | 0221060 | Pool Govt Relo Non-Reimb            | \$ 326,449.83            |
| 0107000                       | Construction Work in Prog-Gas | 0221064 | Pool Govt Relo Non-Reimb            | \$ 349,854.77            |
| 0107000                       | Construction Work in Prog-Gas | 0221147 | Pool Govt Relo Non-Reimb            | \$ 263,404.34            |
| 0107000                       | Construction Work in Prog-Gas | 0221245 | Pool Govt Relo Non-Reimb            | \$ 7,639.54              |
| 0107000                       | Construction Work in Prog-Gas | 0221247 | Pool Govt Relo Non-Reimb            | \$ 1,556.18              |
| 0107000                       | Construction Work in Prog-Gas | 0221456 | Pool Govt Relo Non-Reimb            | \$ 115,893.50            |
| 0107000                       | Construction Work in Prog-Gas | 0221458 | Pool Govt Relo Non-Reimb            | \$ 1,345.10              |
| 0107000                       | Construction Work in Prog-Gas | 0221981 | Pool Govt Relo Non-Reimb            | \$ 61,023.16             |
| 0107000                       | Construction Work in Prog-Gas | 0222402 | Pool Govt Relo Non-Reimb            | \$ 64,635.19             |
| 0107000                       | Construction Work in Prog-Gas | 0222433 | Pool Govt Relo Non-Reimb            | \$ 130,823.18            |
| 0107000                       | Construction Work in Prog-Gas | 0222760 | Pool Govt Relo Non-Reimb            | \$ 1,822.52              |
| 0107000                       | Construction Work in Prog-Gas | 0222790 | Pool Govt Relo Non-Reimb            | \$ 18,984.86             |

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| BUDGET ITEM/ACCOUNT               | ACCOUNT DESCRIPTION           | PROJECT   | PROJECT DESCRIPTION                | AMOUNT                  |
|-----------------------------------|-------------------------------|-----------|------------------------------------|-------------------------|
| 0107000                           | Construction Work in Prog-Gas | 0223147   | Pool Govt Relo Non-Reimb           | \$ 19,713.39            |
| 0107000                           | Construction Work in Prog-Gas | 0223215   | Pool Govt Relo Non-Reimb           | \$ (109,796.61)         |
| 0107000                           | Construction Work in Prog-Gas | 0224118   | Pool Govt Relo Non-Reimb           | \$ 23,957.11            |
| 0107000                           | Construction Work in Prog-Gas | 0224617   | Pool Govt Relo Non-Reimb           | \$ 27,890.10            |
| 0107000                           | Construction Work in Prog-Gas | 0225075   | Pool Govt Relo Non-Reimb           | \$ 16,741.62            |
| 0107000                           | Construction Work in Prog-Gas | 0225215   | Pool Govt Relo Non-Reimb           | \$ 21,285.42            |
| 0107000                           | Construction Work in Prog-Gas | 0225594   | Pool Govt Relo Non-Reimb           | \$ 213,360.18           |
| 0107000                           | Construction Work in Prog-Gas | 0225596   | Pool Govt Relo Non-Reimb           | \$ 357,390.88           |
| 0107000                           | Construction Work in Prog-Gas | 0225608   | Pool Govt Relo Non-Reimb           | \$ 4,819.75             |
| 0107000                           | Construction Work in Prog-Gas | 0225753   | Pool Govt Relo Non-Reimb           | \$ 4,094,011.30         |
| 0107000                           | Construction Work in Prog-Gas | 0225756   | Pool Govt Relo Non-Reimb           | \$ 54,014.44            |
| 0107000                           | Construction Work in Prog-Gas | 0225852   | Pool Govt Relo Non-Reimb           | \$ 393,129.48           |
| 0107000                           | Construction Work in Prog-Gas | 0225995   | Pool Govt Relo Non-Reimb           | \$ 9,902.54             |
| 0107000                           | Construction Work in Prog-Gas | 0226294   | Pool Govt Relo Non-Reimb           | \$ 309,440.22           |
| 0107000                           | Construction Work in Prog-Gas | 0226542   | Pool Govt Relo Non-Reimb           | \$ 16,461.73            |
| 0107000                           | Construction Work in Prog-Gas | 0227152   | Pool Govt Relo Non-Reimb           | \$ 80,162.08            |
| 0107000                           | Construction Work in Prog-Gas | 0227908   | Pool Govt Relo Non-Reimb           | \$ 161,650.71           |
| 0107000                           | Construction Work in Prog-Gas | 0227909   | Pool Govt Relo Non-Reimb           | \$ 142,562.82           |
| 0107000                           | Construction Work in Prog-Gas | 0227926   | Pool Govt Relo Non-Reimb           | \$ 35,373.91            |
| 0107000                           | Construction Work in Prog-Gas | 0228275   | Pool Govt Relo Non-Reimb           | \$ 3,064.48             |
| 0107000                           | Construction Work in Prog-Gas | 0228276   | Pool Govt Relo Non-Reimb           | \$ 51,941.14            |
| 0107000                           | Construction Work in Prog-Gas | 0228441   | Pool Govt Relo Non-Reimb           | \$ 21,523.37            |
| 0107000                           | Construction Work in Prog-Gas | 0228459   | Pool Govt Relo Non-Reimb           | \$ 33,181.89            |
| 0107000                           | Construction Work in Prog-Gas | 0228460   | Pool Govt Relo Non-Reimb           | \$ 24,387.06            |
| 0107000                           | Construction Work in Prog-Gas | 0228720   | Pool Govt Relo Non-Reimb           | \$ 42,593.48            |
| 0107000                           | Construction Work in Prog-Gas | 0229095   | Pool Govt Relo Non-Reimb           | \$ 134,678.87           |
| 0107000                           | Construction Work in Prog-Gas | 0229188   | Pool Govt Relo Non-Reimb           | \$ 92,074.85            |
| 0107000                           | Construction Work in Prog-Gas | 0229226   | Pool Govt Relo Non-Reimb           | \$ 306,736.35           |
| 0107000                           | Construction Work in Prog-Gas | 0229456   | Pool Govt Relo Non-Reimb           | \$ 86,797.79            |
| 0107000                           | Construction Work in Prog-Gas | 0229460   | Pool Govt Relo Non-Reimb           | \$ 173,813.55           |
| 0107000                           | Construction Work in Prog-Gas | 0229592   | Pool Govt Relo Non-Reimb           | \$ 27,992.14            |
| 0107000                           | Construction Work in Prog-Gas | 0229630   | Pool Govt Relo Non-Reimb           | \$ 26,262.05            |
| 0107000                           | Construction Work in Prog-Gas | 0230723   | Pool Govt Relo Non-Reimb           | \$ 227,821.06           |
| 0107000                           | Construction Work in Prog-Gas | 0230724   | Pool Govt Relo Non-Reimb           | \$ 126,172.46           |
| 0107000                           | Construction Work in Prog-Gas | 1725213   | Mount Juliet Rd TDOT Project -     | \$ (8,500.00)           |
| 0107000                           | Construction Work in Prog-Gas | 1733641   | Battery Lane                       | \$ (2,094.70)           |
| 0107000                           | Construction Work in Prog-Gas | 1733821   | Dickerson Pk - Relocation          | \$ (1,468.46)           |
| 0107000                           | Construction Work in Prog-Gas | 1733976   | Sulphur Dell Baseball Stadium      | \$ 2,021.04             |
| 0107000                           | Construction Work in Prog-Gas | 1733990   | Old Hickory Blvd at Otter Cree     | \$ (18,723.58)          |
| 0107000                           | Construction Work in Prog-Gas | 1734046   | Elysian Fields Rd                  | \$ (6,982.29)           |
| 0107000                           | Construction Work in Prog-Gas | 1734123   | Providence Pkwy Relocate           | \$ (6,982.29)           |
| 0107000                           | Construction Work in Prog-Gas | 1734283   | Cheyenne Blvd                      | \$ (33,568.11)          |
| 0107000                           | Construction Work in Prog-Gas | 1751329   | Jefferson Stormwater Replaceme     | \$ (7,287.38)           |
| 0107000                           | Construction Work in Prog-Gas | 1751496   | Nestor Street                      | \$ (10,614.31)          |
| 0107000                           | Construction Work in Prog-Gas | 1751497   | Carotherers PKWY                   | \$ (872.92)             |
| 0107000                           | Construction Work in Prog-Gas | 1751510   | Murfreesboro rd. Project . 190     | \$ 67,774.62            |
| 0107000                           | Construction Work in Prog-Gas | 1751536   | 5th Ave North Relocation           | \$ (4,214.90)           |
| 0107000                           | Construction Work in Prog-Gas | 1751650   | Amanda Dr                          | \$ (2,442.25)           |
| 0107000                           | Construction Work in Prog-Gas | 1751686   | Harding Pl Bridge                  | \$ 601.68               |
| 0107000                           | Construction Work in Prog-Gas | 1751726   | 11th Ave South                     | \$ 81,939.80            |
| 0107000                           | Construction Work in Prog-Gas | 1751755   | W Cato Rd & Branch Creek           | \$ 3,901.29             |
| 0107000                           | Construction Work in Prog-Gas | 1751870   | 103 Donna Dr.                      | \$ (4,671.58)           |
| 0107000                           | Construction Work in Prog-Gas | 1751881   | Dee Cee Court White House          | \$ (5,183.42)           |
| 0107000                           | Construction Work in Prog-Gas | 1751887   | Valley Trail Dr                    | \$ 202.20               |
| 0107000                           | Construction Work in Prog-Gas | 1751914   | Battlefield Dr. @ Craig Ave.       | \$ 1,690.72             |
| 0107000                           | Construction Work in Prog-Gas | 1751929   | Hillsboro Road GRELO - 6" STL      | \$ 607.10               |
| 0107000                           | Construction Work in Prog-Gas | 1751956   | Trousdale Drive Main Offset GR     | \$ (1,972.57)           |
| 0107000                           | Construction Work in Prog-Gas | 1751957   | Delaware Avenue Main Offset GR     | \$ 45,598.43            |
| 0107000                           | Construction Work in Prog-Gas | 1751959   | Tyne Blvd and Hildreth Dr          | \$ (1,451.77)           |
| 0107000                           | Construction Work in Prog-Gas | 1751976   | Neelys Bend Circle                 | \$ 82.54                |
| 0107000                           | Construction Work in Prog-Gas | 1751995   | Gale Ln Relocate                   | \$ (4,803.21)           |
| 0107000                           | Construction Work in Prog-Gas | 1752041   | Maplewood Trace Main Relocatio     | \$ 559,986.50           |
| 0107000                           | Construction Work in Prog-Gas | 1752094   | 23rd Ave N Sidewalk Improvemen     | \$ 97,493.91            |
| 0107000                           | Construction Work in Prog-Gas | 1752095   | Bryan Street Sidewalk GRELO        | \$ 8,623.73             |
| 0107000                           | Construction Work in Prog-Gas | 1752098   | Goodlettsville Main St Improv Relo | \$ 16,027.04            |
| 0107000                           | Construction Work in Prog-Gas | 1752111   | 1034 Jasperson Dr Main GRELO       | \$ 85,917.83            |
| 0107000                           | Construction Work in Prog-Gas | MX3679780 | Pool Govt Relo Non-Reimb           | \$ 24,926.06            |
| 0107000                           | Construction Work in Prog-Gas | MX4096619 | Pool Govt Relo Non-Reimb           | \$ 603.43               |
| 0107000                           | Construction Work in Prog-Gas | MX4126258 | Pool Govt Relo Non-Reimb           | \$ 282.31               |
|                                   |                               |           |                                    | <u>\$ 10,120,339.25</u> |
| ISENP-Information Serv Enterprise |                               |           |                                    |                         |
| 0107000                           | Construction Work in Prog-Gas | SG540HWTN | DEE Vehicle Area Network           | \$ 45,262.18            |
| 0107000                           | Construction Work in Prog-Gas | SG540SWTN | DEE Vehicle Area Network           | \$ 326,976.25           |

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|------------------------------------------|-------------------------------|---------|------------------------------------|------------------------|
|                                          |                               |         |                                    | <u>\$ 372,238.43</u>   |
| LNGPL-LNG Plant                          |                               |         |                                    |                        |
| 0107000                                  | Construction Work in Prog-Gas | 0222447 | NLNG-Foundation heating            | \$ 38,225.00           |
| 0107000                                  | Construction Work in Prog-Gas | 1751697 | Nashville Security Upgrade         | \$ 909,453.63          |
| 0107000                                  | Construction Work in Prog-Gas | 1752007 | NLNG - Update LNG Tank Stairway    | \$ 249,029.11          |
| 0107000                                  | Construction Work in Prog-Gas | 1752029 | NLNG SKV Serv Disconn C1 Liq Compr | \$ 7,438.54            |
|                                          |                               |         |                                    | <u>\$ 1,204,146.28</u> |
| MANDR-Measurement & Regulation           |                               |         |                                    |                        |
| 0107000                                  | Construction Work in Prog-Gas | 0213957 | Pool Misc Metering & Regulation    | \$ 22,316.86           |
| 0107000                                  | Construction Work in Prog-Gas | 0220430 | Pool Misc Metering & Regulation    | \$ 164,017.95          |
| 0107000                                  | Construction Work in Prog-Gas | 0220737 | Pool Misc Metering & Regulation    | \$ 48,620.01           |
| 0107000                                  | Construction Work in Prog-Gas | 0221699 | Pool Misc Metering & Regulation    | \$ 3,660.97            |
| 0107000                                  | Construction Work in Prog-Gas | 0221726 | Pool Misc Metering & Regulation    | \$ 4,494.52            |
| 0107000                                  | Construction Work in Prog-Gas | 0222048 | Old Hickory Blvd Stn - Rplc Damage | \$ 28,306.55           |
| 0107000                                  | Construction Work in Prog-Gas | 0222050 | Hillsboro I/C - electrical panels  | \$ 6,636.72            |
| 0107000                                  | Construction Work in Prog-Gas | 0222240 | Pool Misc Metering & Regulation    | \$ 4,893.98            |
| 0107000                                  | Construction Work in Prog-Gas | 0223151 | Pool Misc Metering & Regulation    | \$ 252,197.42          |
| 0107000                                  | Construction Work in Prog-Gas | 0223335 | Pool Misc Metering & Regulation    | \$ 6,314.35            |
| 0107000                                  | Construction Work in Prog-Gas | 0223389 | Pool Misc Metering & Regulation    | \$ 4,197.79            |
| 0107000                                  | Construction Work in Prog-Gas | 0223818 | Pool Misc Metering & Regulation    | \$ 5,182.01            |
| 0107000                                  | Construction Work in Prog-Gas | 0224580 | Pool Misc Metering & Regulation    | \$ 35,709.32           |
| 0107000                                  | Construction Work in Prog-Gas | 0225573 | Pool Misc Metering & Regulation    | \$ 20,308.98           |
| 0107000                                  | Construction Work in Prog-Gas | 0225775 | Pool Misc Metering & Regulation    | \$ 2,702.85            |
| 0107000                                  | Construction Work in Prog-Gas | 0225841 | Pool Misc Metering & Regulation    | \$ 4,869.09            |
| 0107000                                  | Construction Work in Prog-Gas | 0225844 | Pool Misc Metering & Regulation    | \$ 3,163.58            |
| 0107000                                  | Construction Work in Prog-Gas | 0225846 | Pool Misc Metering & Regulation    | \$ 3,686.74            |
| 0107000                                  | Construction Work in Prog-Gas | 0226266 | Pool Misc Metering & Regulation    | \$ 5,440.66            |
| 0107000                                  | Construction Work in Prog-Gas | 0226423 | Pool Misc Metering & Regulation    | \$ 4,870.47            |
| 0107000                                  | Construction Work in Prog-Gas | 0227203 | Pool Misc Metering & Regulation    | \$ 77,170.36           |
| 0107000                                  | Construction Work in Prog-Gas | 0227896 | Pool Misc Metering & Regulation    | \$ 13,793.99           |
| 0107000                                  | Construction Work in Prog-Gas | 0227897 | Pool Misc Metering & Regulation    | \$ 70,668.89           |
| 0107000                                  | Construction Work in Prog-Gas | 0227898 | Pool Misc Metering & Regulation    | \$ 14,502.75           |
| 0107000                                  | Construction Work in Prog-Gas | 0227930 | Pool Misc Metering & Regulation    | \$ 4,449.83            |
| 0107000                                  | Construction Work in Prog-Gas | 0227931 | Pool Misc Metering & Regulation    | \$ 4,229.41            |
| 0107000                                  | Construction Work in Prog-Gas | 0227987 | Pool Misc Metering & Regulation    | \$ 1,801.11            |
| 0107000                                  | Construction Work in Prog-Gas | 0228313 | Pool Misc Metering & Regulation    | \$ 43,320.09           |
| 0107000                                  | Construction Work in Prog-Gas | 1733975 | 3rd and Hart Station               | \$ 2,452.50            |
| 0107000                                  | Construction Work in Prog-Gas | 1734045 | CG1 Barricade Safety Project       | \$ (146.61)            |
| 0107000                                  | Construction Work in Prog-Gas | 1734175 | Fairview Station Rebuild           | \$ 1,810.25            |
| 0107000                                  | Construction Work in Prog-Gas | 1734250 | New Shackle Island & Glenbrook     | \$ (45.07)             |
| 0107000                                  | Construction Work in Prog-Gas | 1751542 | Bell Rd @ Mt View Rd Axial Flo     | \$ 1,705.21            |
| 0107000                                  | Construction Work in Prog-Gas | 1751545 | Gallatin Rd & Rockland Rd Axia     | \$ (344.31)            |
| 0107000                                  | Construction Work in Prog-Gas | 1751548 | White House Station Axial Flow     | \$ (1,122.40)          |
| 0107000                                  | Construction Work in Prog-Gas | 1751552 | Greenbriar # 2 Axial Flow Chan     | \$ 1,884.08            |
| 0107000                                  | Construction Work in Prog-Gas | 1751558 | Greenbrier # 1 Axial Flow Chan     | \$ (458.28)            |
| 0107000                                  | Construction Work in Prog-Gas | 1751561 | 2nd Ave N @ Stockyard St Axial     | \$ (621.11)            |
| 0107000                                  | Construction Work in Prog-Gas | 1751585 | 10 Century Blvd ESNA (Embassy)     | \$ 3,561.75            |
| 0107000                                  | Construction Work in Prog-Gas | 1751617 | Brick Church & OHB R.S.            | \$ (12,396.15)         |
| 0107000                                  | Construction Work in Prog-Gas | 1751667 | 3rd and Hart Station (SS)          | \$ (0.05)              |
| 0107000                                  | Construction Work in Prog-Gas | 1751689 | Edenwold Road Station Replacement  | \$ 2,881,313.88        |
| 0107000                                  | Construction Work in Prog-Gas | 1751690 | Ford Meter Station Rebuild         | \$ 24,383.04           |
| 0107000                                  | Construction Work in Prog-Gas | 1751791 | CG#1 Heater/Grove Replacement      | \$ 417,188.50          |
| 0107000                                  | Construction Work in Prog-Gas | 1751918 | Lavergne Couchville PK Regulat     | \$ 543,381.44          |
| 0107000                                  | Construction Work in Prog-Gas | 1751949 | Ashland City II Regulator upgr     | \$ 11,728.62           |
|                                          |                               |         |                                    | <u>\$ 4,735,802.54</u> |
| MAS-Major Account Services               |                               |         |                                    |                        |
| 0107000                                  | Construction Work in Prog-Gas | 0228860 | Caymas Boats LLC                   | \$ 32,482.80           |
| 0107000                                  | Construction Work in Prog-Gas | 1734262 | Under Armour Eastgate Blvd         | \$ 14,196.96           |
| 0107000                                  | Construction Work in Prog-Gas | 1751335 | Vanderbilt High Pressure meter     | \$ (1,499.56)          |
| 0107000                                  | Construction Work in Prog-Gas | 1751805 | UPS Design Meter 3205 Whites C     | \$ (78.47)             |
| 0107000                                  | Construction Work in Prog-Gas | 1751911 | JW Marriott Nashville Hotel -      | \$ 2,938.37            |
| 0107000                                  | Construction Work in Prog-Gas | 1751954 | Honest Origins - Design Meter      | \$ 18,242.42           |
| 0107000                                  | Construction Work in Prog-Gas | 1752003 | Wonton Food Tennessee              | \$ 50,754.67           |
| 0107000                                  | Construction Work in Prog-Gas | 1752086 | Opryland SoundWaves                | \$ 24,560.27           |
|                                          |                               |         |                                    | <u>\$ 141,597.46</u>   |
| METER-Purchased Meters, ERTS, Regulators |                               |         |                                    |                        |
| 0107000                                  | Construction Work in Prog-Gas | 1707001 | Customer Meters                    | \$ 496.20              |
| 0107000                                  | Construction Work in Prog-Gas | 1708001 | CUSTOMER METERS BLANKET            | \$ 2,877,959.76        |
| 0107000                                  | Construction Work in Prog-Gas | 1708004 | REGULATORS                         | \$ 64,966.23           |
| 0107000                                  | Construction Work in Prog-Gas | 1708011 | METERS                             | \$ 2,290.67            |
| 0107000                                  | Construction Work in Prog-Gas | 1708801 | Walden Woods                       | \$ 14,773.72           |
| 0107000                                  | Construction Work in Prog-Gas | 1708803 | Cambridge Forest Subdivision       | \$ 613.78              |
| 0107000                                  | Construction Work in Prog-Gas | 1714152 | Sultana Avenue Renewal             | \$ 2,928.98            |

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|----------------------------------|-------------------------------|----------|-------------------------------------|-------------------------|
| 0107000                          | Construction Work in Prog-Gas | 1716259  | Providence Marketplace Phase I      | \$ 330.10               |
|                                  |                               |          |                                     | <u>\$ 2,964,359.44</u>  |
| MISC-Miscellaneous Projects      |                               |          |                                     |                         |
| 0107000                          | Construction Work in Prog-Gas | 0214543  | Columbia Gulf II Valve Replacement  | \$ 317,889.38           |
| 0107000                          | Construction Work in Prog-Gas | 0216448  | Bernard Circle Relocate             | \$ 1,707.54             |
| 0107000                          | Construction Work in Prog-Gas | 0221124  | Elliot Ave Main Relocate at 2118    | \$ 1,371.40             |
| 0107000                          | Construction Work in Prog-Gas | 0222041  | Pool Miscellaneous                  | \$ 52,502.90            |
| 0107000                          | Construction Work in Prog-Gas | 0222079  | Pool Miscellaneous                  | \$ 5,853.79             |
| 0107000                          | Construction Work in Prog-Gas | 0222754  | Pool Miscellaneous                  | \$ 1,513.53             |
| 0107000                          | Construction Work in Prog-Gas | 0222796  | Pool Miscellaneous                  | \$ 27,064.10            |
| 0107000                          | Construction Work in Prog-Gas | 0223277  | Pool Miscellaneous                  | \$ 13,501.21            |
| 0107000                          | Construction Work in Prog-Gas | 0225067  | Pool Miscellaneous                  | \$ 257.71               |
| 0107000                          | Construction Work in Prog-Gas | 0225412  | Georgetown Property Line Meter Set  | \$ 259.28               |
| 0107000                          | Construction Work in Prog-Gas | 0225523  | Reedwood Dr Main Retirement-Airport | \$ 32,667.42            |
| 0107000                          | Construction Work in Prog-Gas | 0228189  | 60th Cottages (Treaty Oaks)         | \$ 30,643.18            |
| 0107000                          | Construction Work in Prog-Gas | 0228319  | Hwy 70 S Valve Replacement          | \$ 38,573.94            |
| 0107000                          | Construction Work in Prog-Gas | 0229123  | Fernvale Springs Way                | \$ 3,170.48             |
| 0107000                          | Construction Work in Prog-Gas | 0229616  | Falls Creek                         | \$ 3,972.33             |
| 0107000                          | Construction Work in Prog-Gas | 107GASTN | Overhead Alloc                      | \$ (1,008,414.09)       |
| 0107000                          | Construction Work in Prog-Gas | 1733558  | Odorant Scale for 13 Stations       | \$ (354.24)             |
| 0107000                          | Construction Work in Prog-Gas | 1751904  | Fessler Lane Bridge                 | \$ 33,312.99            |
| 0107000                          | Construction Work in Prog-Gas | 1752071  | Arcade Downtown Retirement          | \$ 12,427.22            |
| 0107000                          | Construction Work in Prog-Gas | 1752096  | 1240 Saxon Drive Main Relocati      | \$ 9,210.40             |
| 0107000                          | Construction Work in Prog-Gas | 1788007  | Main Leak Repair Capital Blanket    | \$ 57,417.36            |
|                                  |                               |          |                                     | <u>\$ (365,452.17)</u>  |
| MREIM-Miscellaneous Reimbursable |                               |          |                                     |                         |
| 0107000                          | Construction Work in Prog-Gas | 0218931  | Bryan St Repair                     | \$ 143,662.40           |
| 0107000                          | Construction Work in Prog-Gas | 0218933  | Clay St Retirement                  | \$ 30,540.12            |
| 0107000                          | Construction Work in Prog-Gas | 0224096  | Relocate in Alley near Meharry Blvd | \$ 9,873.21             |
| 0107000                          | Construction Work in Prog-Gas | 0224610  | HCA Health Park                     | \$ 392,804.40           |
| 0107000                          | Construction Work in Prog-Gas | 0225331  | 803 Division Street                 | \$ 92,188.47            |
| 0107000                          | Construction Work in Prog-Gas | 0226821  | Villas at Blue Turtle Bay Marina    | \$ 39,273.11            |
| 0107000                          | Construction Work in Prog-Gas | 0226829  | Peabody 8" relocate                 | \$ 40,833.31            |
| 0107000                          | Construction Work in Prog-Gas | 0227521  | Stewarts Ferry Pike 6" Relocate     | \$ 220,807.25           |
| 0107000                          | Construction Work in Prog-Gas | 0228003  | 3121 Dickerson Pike (Taco Bell )    | \$ 101,066.74           |
| 0107000                          | Construction Work in Prog-Gas | 0228121  | 908 Division St Relocate            | \$ 272,911.33           |
| 0107000                          | Construction Work in Prog-Gas | 0228256  | Belmont Blvd & Compton Ave          | \$ 843.61               |
| 0107000                          | Construction Work in Prog-Gas | 0228426  | Clover Glen Relocation              | \$ 0.00                 |
| 0107000                          | Construction Work in Prog-Gas | 0228668  | Croley Dr                           | \$ 0.00                 |
| 0107000                          | Construction Work in Prog-Gas | 0229127  | Alabama Ave                         | \$ 25.88                |
| 0107000                          | Construction Work in Prog-Gas | 0230564  | 4023 Travis Dr                      | \$ 15,465.11            |
| 0107000                          | Construction Work in Prog-Gas | 0230565  | 2030 Rosa L Parks Blvd              | \$ 5,403.55             |
| 0107000                          | Construction Work in Prog-Gas | 0230987  | 7th Ave S Relo                      | \$ (1,484.63)           |
| 0107000                          | Construction Work in Prog-Gas | 1751701  | Division St Relocate                | \$ (4,978.40)           |
| 0107000                          | Construction Work in Prog-Gas | 1751883  | Donelson Pk Water Line              | \$ (314,657.41)         |
| 0107000                          | Construction Work in Prog-Gas | 1751946  | Town Center Station II              | \$ 2,036.60             |
| 0107000                          | Construction Work in Prog-Gas | 1751951  | 26th Ave. Storage                   | \$ (5,103.66)           |
| 0107000                          | Construction Work in Prog-Gas | 1752012  | Louisiana Ave Main Relocation       | \$ 73.10                |
| 0107000                          | Construction Work in Prog-Gas | 1752057  | Alley at 35th and 36th Relocat      | \$ (5,475.79)           |
|                                  |                               |          |                                     | <u>\$ 1,036,108.30</u>  |
| NSERV-New Service                |                               |          |                                     |                         |
| 0107000                          | Construction Work in Prog-Gas | 1708003  | NEW SERVICES BLANKET                | \$ 24,502,087.68        |
| 0107000                          | Construction Work in Prog-Gas | 1708008  | New Services - Commercial BLANKET   | \$ 5,086,325.53         |
|                                  |                               |          |                                     | <u>\$ 29,588,413.21</u> |
| RANDC-New Business               |                               |          |                                     |                         |
| 0107000                          | Construction Work in Prog-Gas | 0213931  | Pool Revenue Producing              | \$ 35,256.16            |
| 0107000                          | Construction Work in Prog-Gas | 0213939  | Pool Revenue Producing              | \$ 59,146.83            |
| 0107000                          | Construction Work in Prog-Gas | 0214122  | Pool Revenue Producing              | \$ 36,887.26            |
| 0107000                          | Construction Work in Prog-Gas | 0215092  | Pool Revenue Producing              | \$ 27,669.58            |
| 0107000                          | Construction Work in Prog-Gas | 0215498  | Pool Revenue Producing              | \$ 30,978.37            |
| 0107000                          | Construction Work in Prog-Gas | 0215528  | Pool Revenue Producing              | \$ 506,508.39           |
| 0107000                          | Construction Work in Prog-Gas | 0215742  | Pool Revenue Producing              | \$ 3,641.25             |
| 0107000                          | Construction Work in Prog-Gas | 0215748  | Pool Revenue Producing              | \$ 26,767.84            |
| 0107000                          | Construction Work in Prog-Gas | 0216000  | Pool Revenue Producing              | \$ 83,781.58            |
| 0107000                          | Construction Work in Prog-Gas | 0216542  | Pool Revenue Producing              | \$ 26,156.57            |
| 0107000                          | Construction Work in Prog-Gas | 0217024  | Pool Revenue Producing              | \$ 30,540.91            |
| 0107000                          | Construction Work in Prog-Gas | 0217062  | Pool Revenue Producing              | \$ 15,727.75            |
| 0107000                          | Construction Work in Prog-Gas | 0217972  | Pool Revenue Producing              | \$ 41,856.75            |
| 0107000                          | Construction Work in Prog-Gas | 0217979  | Pool Revenue Producing              | \$ 23,544.52            |
| 0107000                          | Construction Work in Prog-Gas | 0218852  | Pool Revenue Producing              | \$ 71,488.49            |
| 0107000                          | Construction Work in Prog-Gas | 0218985  | Pool Revenue Producing              | \$ 27,143.09            |
| 0107000                          | Construction Work in Prog-Gas | 0219025  | Pool Revenue Producing              | \$ 182,360.34           |
| 0107000                          | Construction Work in Prog-Gas | 0219516  | Pool Revenue Producing              | \$ 31,473.32            |

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|---------------------|-------------------------------|---------|-------------------------------------|-----------------|
| 0107000             | Construction Work in Prog-Gas | 0219626 | Pool Revenue Producing              | \$ 368,961.38   |
| 0107000             | Construction Work in Prog-Gas | 0219632 | Pool Revenue Producing              | \$ 3,964.51     |
| 0107000             | Construction Work in Prog-Gas | 0219756 | Pool Revenue Producing              | \$ 4,933.70     |
| 0107000             | Construction Work in Prog-Gas | 0219770 | Pool Revenue Producing              | \$ 487,471.70   |
| 0107000             | Construction Work in Prog-Gas | 0219772 | Pool Revenue Producing              | \$ 79,173.20    |
| 0107000             | Construction Work in Prog-Gas | 0219812 | Pool Revenue Producing              | \$ 3,099.05     |
| 0107000             | Construction Work in Prog-Gas | 0219819 | Pool Revenue Producing              | \$ 118,667.19   |
| 0107000             | Construction Work in Prog-Gas | 0219961 | Pool Revenue Producing              | \$ 51,891.07    |
| 0107000             | Construction Work in Prog-Gas | 0219970 | Pool Revenue Producing              | \$ 30,340.20    |
| 0107000             | Construction Work in Prog-Gas | 0220074 | Pool Revenue Producing              | \$ 6,514.16     |
| 0107000             | Construction Work in Prog-Gas | 0220076 | Pool Revenue Producing              | \$ 3,303.60     |
| 0107000             | Construction Work in Prog-Gas | 0220416 | Pool Revenue Producing              | \$ 190,125.48   |
| 0107000             | Construction Work in Prog-Gas | 0220418 | Pool Revenue Producing              | \$ 45,182.13    |
| 0107000             | Construction Work in Prog-Gas | 0220442 | Pool Revenue Producing              | \$ 246,770.93   |
| 0107000             | Construction Work in Prog-Gas | 0220698 | Pool Revenue Producing              | \$ 3,694.27     |
| 0107000             | Construction Work in Prog-Gas | 0220707 | Pool Revenue Producing              | \$ 159,719.97   |
| 0107000             | Construction Work in Prog-Gas | 0220709 | Pool Revenue Producing              | \$ 5,061.48     |
| 0107000             | Construction Work in Prog-Gas | 0220735 | Pool Revenue Producing              | \$ 32,912.22    |
| 0107000             | Construction Work in Prog-Gas | 0220742 | Pool Revenue Producing              | \$ 31,320.62    |
| 0107000             | Construction Work in Prog-Gas | 0220850 | Pool Revenue Producing              | \$ 56,685.87    |
| 0107000             | Construction Work in Prog-Gas | 0220931 | Pool Revenue Producing              | \$ 110,121.74   |
| 0107000             | Construction Work in Prog-Gas | 0220933 | Pool Revenue Producing              | \$ 96,203.43    |
| 0107000             | Construction Work in Prog-Gas | 0220935 | Pool Revenue Producing              | \$ 237,235.83   |
| 0107000             | Construction Work in Prog-Gas | 0221072 | Pool Revenue Producing              | \$ 132,600.40   |
| 0107000             | Construction Work in Prog-Gas | 0221613 | Pool Revenue Producing              | \$ 77,255.91    |
| 0107000             | Construction Work in Prog-Gas | 0221977 | Pool Revenue Producing              | \$ 111,632.77   |
| 0107000             | Construction Work in Prog-Gas | 0221989 | Pool Revenue Producing              | \$ 6,576.92     |
| 0107000             | Construction Work in Prog-Gas | 0222033 | Pool Revenue Producing              | \$ 312,850.61   |
| 0107000             | Construction Work in Prog-Gas | 0222035 | Pool Revenue Producing              | \$ 986,527.92   |
| 0107000             | Construction Work in Prog-Gas | 0222170 | Pool Revenue Producing              | \$ 458,431.25   |
| 0107000             | Construction Work in Prog-Gas | 0222419 | Pool Revenue Producing              | \$ 30,904.73    |
| 0107000             | Construction Work in Prog-Gas | 0222427 | Pool Revenue Producing              | \$ 53,935.22    |
| 0107000             | Construction Work in Prog-Gas | 0222517 | Pool Revenue Producing              | \$ 19,839.37    |
| 0107000             | Construction Work in Prog-Gas | 0222533 | Pool Revenue Producing              | \$ 2,757.71     |
| 0107000             | Construction Work in Prog-Gas | 0222744 | Pool Revenue Producing              | \$ 296,976.62   |
| 0107000             | Construction Work in Prog-Gas | 0222780 | Pool Revenue Producing              | \$ 2,857,445.32 |
| 0107000             | Construction Work in Prog-Gas | 0222782 | Pool Revenue Producing              | \$ 210,752.90   |
| 0107000             | Construction Work in Prog-Gas | 0222855 | Pool Revenue Producing              | \$ 70,551.24    |
| 0107000             | Construction Work in Prog-Gas | 0222859 | Pool Revenue Producing              | \$ 257,367.92   |
| 0107000             | Construction Work in Prog-Gas | 0222926 | Pool Revenue Producing              | \$ 70,834.06    |
| 0107000             | Construction Work in Prog-Gas | 0222992 | TriStar Centennial Medical Center P | \$ 180,253.85   |
| 0107000             | Construction Work in Prog-Gas | 0223071 | Pool Revenue Producing              | \$ 47,083.78    |
| 0107000             | Construction Work in Prog-Gas | 0223134 | Pool Revenue Producing              | \$ 971,145.90   |
| 0107000             | Construction Work in Prog-Gas | 0223330 | Pool Revenue Producing              | \$ 353,941.14   |
| 0107000             | Construction Work in Prog-Gas | 0223379 | Pool Res Comm Grwth                 | \$ 72,510.07    |
| 0107000             | Construction Work in Prog-Gas | 0223568 | Pool Revenue Producing              | \$ 18,956.90    |
| 0107000             | Construction Work in Prog-Gas | 0223570 | Pool Revenue Producing              | \$ 222,113.00   |
| 0107000             | Construction Work in Prog-Gas | 0223578 | Pool Revenue Producing              | \$ 927,651.88   |
| 0107000             | Construction Work in Prog-Gas | 0223688 | Pool Revenue Producing              | \$ 57,672.02    |
| 0107000             | Construction Work in Prog-Gas | 0223909 | 1200 Broadway                       | \$ 610.62       |
| 0107000             | Construction Work in Prog-Gas | 0224315 | Five Star Custom Foods Expansion    | \$ 1,203,885.54 |
| 0107000             | Construction Work in Prog-Gas | 0224648 | Pool Revenue Producing              | \$ 36,706.61    |
| 0107000             | Construction Work in Prog-Gas | 0224660 | Pool Revenue Producing              | \$ 60,816.00    |
| 0107000             | Construction Work in Prog-Gas | 0224704 | Pool Revenue Producing              | \$ 42,308.47    |
| 0107000             | Construction Work in Prog-Gas | 0224974 | Lenox at Ocoola                     | \$ 27,077.81    |
| 0107000             | Construction Work in Prog-Gas | 0225071 | Pool Revenue Producing              | \$ 5,418.16     |
| 0107000             | Construction Work in Prog-Gas | 0225119 | Pool Revenue Producing              | \$ 37,916.53    |
| 0107000             | Construction Work in Prog-Gas | 0225179 | Pool Revenue Producing              | \$ 185,528.41   |
| 0107000             | Construction Work in Prog-Gas | 0225363 | Pool Revenue Producing              | \$ 257,709.31   |
| 0107000             | Construction Work in Prog-Gas | 0225469 | Pool Revenue Producing              | \$ 5,109.97     |
| 0107000             | Construction Work in Prog-Gas | 0225477 | Pool Revenue Producing              | \$ 16,187.61    |
| 0107000             | Construction Work in Prog-Gas | 0225481 | Pool Revenue Producing              | \$ 90,603.04    |
| 0107000             | Construction Work in Prog-Gas | 0225483 | Pool Revenue Producing              | \$ 260,810.01   |
| 0107000             | Construction Work in Prog-Gas | 0225485 | Pool Revenue Producing              | \$ 20,422.92    |
| 0107000             | Construction Work in Prog-Gas | 0225487 | Pool Revenue Producing              | \$ 39,748.76    |
| 0107000             | Construction Work in Prog-Gas | 0225654 | Pool Revenue Producing              | \$ 15,890.03    |
| 0107000             | Construction Work in Prog-Gas | 0225711 | Pool Revenue Producing              | \$ 1,545.57     |
| 0107000             | Construction Work in Prog-Gas | 0225725 | Pool Revenue Producing              | \$ 116,287.35   |
| 0107000             | Construction Work in Prog-Gas | 0225821 | Pool Revenue Producing              | \$ 13,260.18    |
| 0107000             | Construction Work in Prog-Gas | 0225831 | Pool Revenue Producing              | \$ 112,504.78   |
| 0107000             | Construction Work in Prog-Gas | 0225848 | Pool Revenue Producing              | \$ 42,943.72    |
| 0107000             | Construction Work in Prog-Gas | 0225908 | Pool Revenue Producing              | \$ 87,867.96    |
| 0107000             | Construction Work in Prog-Gas | 0225997 | Pool Revenue Producing              | \$ 57,359.97    |

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|---------------------|-------------------------------|---------|------------------------|-----------------|
| 0107000             | Construction Work in Prog-Gas | 0225999 | Pool Revenue Producing | \$ 53,261.82    |
| 0107000             | Construction Work in Prog-Gas | 0226105 | Pool Revenue Producing | \$ 30,437.61    |
| 0107000             | Construction Work in Prog-Gas | 0226264 | Pool Revenue Producing | \$ 150,712.73   |
| 0107000             | Construction Work in Prog-Gas | 0226268 | Pool Revenue Producing | \$ 1,427,855.44 |
| 0107000             | Construction Work in Prog-Gas | 0226270 | Pool Revenue Producing | \$ 21,210.45    |
| 0107000             | Construction Work in Prog-Gas | 0226292 | Pool Revenue Producing | \$ 160,710.24   |
| 0107000             | Construction Work in Prog-Gas | 0226300 | Pool Revenue Producing | \$ 161,604.07   |
| 0107000             | Construction Work in Prog-Gas | 0226304 | Pool Revenue Producing | \$ 53,914.52    |
| 0107000             | Construction Work in Prog-Gas | 0226306 | Pool Revenue Producing | \$ 151,263.96   |
| 0107000             | Construction Work in Prog-Gas | 0226345 | Pool Revenue Producing | \$ 18,287.95    |
| 0107000             | Construction Work in Prog-Gas | 0226813 | Pool Revenue Producing | \$ 28,873.07    |
| 0107000             | Construction Work in Prog-Gas | 0226815 | Pool Revenue Producing | \$ 65,584.89    |
| 0107000             | Construction Work in Prog-Gas | 0226980 | Pool Revenue Producing | \$ 3,382.87     |
| 0107000             | Construction Work in Prog-Gas | 0226984 | Pool Revenue Producing | \$ 3,751.32     |
| 0107000             | Construction Work in Prog-Gas | 0227003 | Pool Revenue Producing | \$ 23,936.12    |
| 0107000             | Construction Work in Prog-Gas | 0227095 | Pool Revenue Producing | \$ 104,414.81   |
| 0107000             | Construction Work in Prog-Gas | 0227102 | Pool Revenue Producing | \$ 60,213.89    |
| 0107000             | Construction Work in Prog-Gas | 0227197 | Pool Revenue Producing | \$ 4,270.24     |
| 0107000             | Construction Work in Prog-Gas | 0227205 | Pool Revenue Producing | \$ 43,416.98    |
| 0107000             | Construction Work in Prog-Gas | 0227340 | Pool Revenue Producing | \$ 216,267.35   |
| 0107000             | Construction Work in Prog-Gas | 0227533 | Pool Revenue Producing | \$ 81,967.69    |
| 0107000             | Construction Work in Prog-Gas | 0227589 | Pool Revenue Producing | \$ 23,119.19    |
| 0107000             | Construction Work in Prog-Gas | 0227828 | Pool Revenue Producing | \$ 38,679.20    |
| 0107000             | Construction Work in Prog-Gas | 0227829 | Pool Revenue Producing | \$ 97,783.49    |
| 0107000             | Construction Work in Prog-Gas | 0227830 | Pool Revenue Producing | \$ 101,302.83   |
| 0107000             | Construction Work in Prog-Gas | 0227866 | Pool Revenue Producing | \$ 734,018.11   |
| 0107000             | Construction Work in Prog-Gas | 0227883 | Pool Revenue Producing | \$ 19,355.77    |
| 0107000             | Construction Work in Prog-Gas | 0227887 | Pool Revenue Producing | \$ 698,491.54   |
| 0107000             | Construction Work in Prog-Gas | 0227918 | Pool Revenue Producing | \$ 38,536.18    |
| 0107000             | Construction Work in Prog-Gas | 0227925 | Pool Revenue Producing | \$ 43,368.70    |
| 0107000             | Construction Work in Prog-Gas | 0227986 | Pool Revenue Producing | \$ 17,227.10    |
| 0107000             | Construction Work in Prog-Gas | 0228030 | Pool Revenue Producing | \$ 75,060.88    |
| 0107000             | Construction Work in Prog-Gas | 0228046 | Pool Revenue Producing | \$ 186,664.43   |
| 0107000             | Construction Work in Prog-Gas | 0228084 | Pool Revenue Producing | \$ 219,467.32   |
| 0107000             | Construction Work in Prog-Gas | 0228087 | Pool Revenue Producing | \$ 4,662.66     |
| 0107000             | Construction Work in Prog-Gas | 0228088 | Pool Revenue Producing | \$ 694.17       |
| 0107000             | Construction Work in Prog-Gas | 0228134 | Pool Revenue Producing | \$ 3,861.08     |
| 0107000             | Construction Work in Prog-Gas | 0228163 | Pool Revenue Producing | \$ 35,742.17    |
| 0107000             | Construction Work in Prog-Gas | 0228200 | Pool Revenue Producing | \$ 4,465.64     |
| 0107000             | Construction Work in Prog-Gas | 0228207 | Pool Revenue Producing | \$ 5,894.64     |
| 0107000             | Construction Work in Prog-Gas | 0228234 | Pool Revenue Producing | \$ 3,967.57     |
| 0107000             | Construction Work in Prog-Gas | 0228273 | Pool Revenue Producing | \$ 63,655.36    |
| 0107000             | Construction Work in Prog-Gas | 0228362 | Pool Revenue Producing | \$ 45,027.12    |
| 0107000             | Construction Work in Prog-Gas | 0228368 | Pool Revenue Producing | \$ 61,565.61    |
| 0107000             | Construction Work in Prog-Gas | 0228458 | Pool Revenue Producing | \$ 461,462.04   |
| 0107000             | Construction Work in Prog-Gas | 0228507 | Pool Revenue Producing | \$ 41,083.84    |
| 0107000             | Construction Work in Prog-Gas | 0228541 | Pool Revenue Producing | \$ 44,895.96    |
| 0107000             | Construction Work in Prog-Gas | 0228549 | Pool Revenue Producing | \$ 113,072.85   |
| 0107000             | Construction Work in Prog-Gas | 0228550 | Pool Revenue Producing | \$ 129,860.04   |
| 0107000             | Construction Work in Prog-Gas | 0228553 | Pool Revenue Producing | \$ 27,063.72    |
| 0107000             | Construction Work in Prog-Gas | 0228611 | Pool Revenue Producing | \$ 6,772.08     |
| 0107000             | Construction Work in Prog-Gas | 0228620 | Pool Revenue Producing | \$ 45,162.28    |
| 0107000             | Construction Work in Prog-Gas | 0228621 | Pool Revenue Producing | \$ 58,568.68    |
| 0107000             | Construction Work in Prog-Gas | 0228641 | Pool Revenue Producing | \$ 30,556.67    |
| 0107000             | Construction Work in Prog-Gas | 0228681 | Pool Revenue Producing | \$ 5,547.05     |
| 0107000             | Construction Work in Prog-Gas | 0228710 | Pool Revenue Producing | \$ 4,167.80     |
| 0107000             | Construction Work in Prog-Gas | 0228721 | Pool Revenue Producing | \$ 4,302.34     |
| 0107000             | Construction Work in Prog-Gas | 0228722 | Pool Revenue Producing | \$ 2,468.67     |
| 0107000             | Construction Work in Prog-Gas | 0228743 | Pool Revenue Producing | \$ 71,790.89    |
| 0107000             | Construction Work in Prog-Gas | 0228760 | Pool Revenue Producing | \$ 89,400.25    |
| 0107000             | Construction Work in Prog-Gas | 0228853 | Pool Revenue Producing | \$ 5,788.55     |
| 0107000             | Construction Work in Prog-Gas | 0228855 | Pool Revenue Producing | \$ 6,342.41     |
| 0107000             | Construction Work in Prog-Gas | 0228856 | Pool Revenue Producing | \$ 2,903.43     |
| 0107000             | Construction Work in Prog-Gas | 0228901 | Pool Revenue Producing | \$ 547,031.20   |
| 0107000             | Construction Work in Prog-Gas | 0228907 | Pool Revenue Producing | \$ 132.83       |
| 0107000             | Construction Work in Prog-Gas | 0228942 | Pool Revenue Producing | \$ 78,712.43    |
| 0107000             | Construction Work in Prog-Gas | 0228955 | Pool Revenue Producing | \$ 5,853.30     |
| 0107000             | Construction Work in Prog-Gas | 0228956 | Pool Revenue Producing | \$ 4,167.80     |
| 0107000             | Construction Work in Prog-Gas | 0228998 | Pool Revenue Producing | \$ 47,350.01    |
| 0107000             | Construction Work in Prog-Gas | 0229007 | Pool Revenue Producing | \$ 26,855.94    |
| 0107000             | Construction Work in Prog-Gas | 0229039 | Pool Revenue Producing | \$ 268.44       |
| 0107000             | Construction Work in Prog-Gas | 0229057 | Pool Revenue Producing | \$ 57,570.13    |
| 0107000             | Construction Work in Prog-Gas | 0229058 | Pool Revenue Producing | \$ 52,564.83    |

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| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION            | AMOUNT         |
|---------------------|-------------------------------|---------|--------------------------------|----------------|
| 0107000             | Construction Work in Prog-Gas | 0229059 | Pool Revenue Producing         | \$ 16,846.97   |
| 0107000             | Construction Work in Prog-Gas | 0229091 | Pool Revenue Producing         | \$ 86.49       |
| 0107000             | Construction Work in Prog-Gas | 0229128 | Pool Revenue Producing         | \$ 92,522.30   |
| 0107000             | Construction Work in Prog-Gas | 0229139 | Pool Revenue Producing         | \$ 89,219.97   |
| 0107000             | Construction Work in Prog-Gas | 0229162 | Pool Revenue Producing         | \$ 13,878.31   |
| 0107000             | Construction Work in Prog-Gas | 0229242 | Pool Revenue Producing         | \$ 38,513.61   |
| 0107000             | Construction Work in Prog-Gas | 0229243 | Pool Revenue Producing         | \$ 196,394.25  |
| 0107000             | Construction Work in Prog-Gas | 0229353 | Pool Revenue Producing         | \$ 3,145.54    |
| 0107000             | Construction Work in Prog-Gas | 0229392 | Pool Revenue Producing         | \$ 22,850.95   |
| 0107000             | Construction Work in Prog-Gas | 0229398 | Pool Revenue Producing         | \$ 61,411.12   |
| 0107000             | Construction Work in Prog-Gas | 0229419 | Pool Revenue Producing         | \$ 187,883.74  |
| 0107000             | Construction Work in Prog-Gas | 0229427 | Pool Revenue Producing         | \$ 96,047.34   |
| 0107000             | Construction Work in Prog-Gas | 0229457 | Pool Revenue Producing         | \$ 15,056.00   |
| 0107000             | Construction Work in Prog-Gas | 0229461 | Pool Revenue Producing         | \$ 186,087.61  |
| 0107000             | Construction Work in Prog-Gas | 0229518 | Pool Revenue Producing         | \$ 132,000.86  |
| 0107000             | Construction Work in Prog-Gas | 0229563 | Pool Revenue Producing         | \$ 19,677.17   |
| 0107000             | Construction Work in Prog-Gas | 0229590 | Pool Revenue Producing         | \$ 37,206.96   |
| 0107000             | Construction Work in Prog-Gas | 0229628 | Pool Revenue Producing         | \$ 137,687.02  |
| 0107000             | Construction Work in Prog-Gas | 0230643 | Pool Revenue Producing         | \$ 56,429.56   |
| 0107000             | Construction Work in Prog-Gas | 0230826 | Pool Revenue Producing         | \$ 16,758.38   |
| 0107000             | Construction Work in Prog-Gas | 0230880 | Pool Revenue Producing         | \$ 15,053.93   |
| 0107000             | Construction Work in Prog-Gas | 0230981 | Pool Revenue Producing         | \$ 3,624.52    |
| 0107000             | Construction Work in Prog-Gas | 0231027 | Pool Revenue Producing         | \$ 11,689.00   |
| 0107000             | Construction Work in Prog-Gas | 0231041 | Pool Revenue Producing         | \$ 23,945.25   |
| 0107000             | Construction Work in Prog-Gas | 1734078 | Durham Farms                   | \$ 21,264.55   |
| 0107000             | Construction Work in Prog-Gas | 1734112 | Crockett Rd (9019) - Large Vol | \$ (6,429.33)  |
| 0107000             | Construction Work in Prog-Gas | 1751391 | Village of Summerfield         | \$ (73,071.50) |
| 0107000             | Construction Work in Prog-Gas | 1751396 | Church St (2021) - Large Volum | \$ (893.56)    |
| 0107000             | Construction Work in Prog-Gas | 1751415 | Jack Ruby Steak House          | \$ (158.48)    |
| 0107000             | Construction Work in Prog-Gas | 1751416 | Clark Place (807) 1q - Large   | \$ (702.12)    |
| 0107000             | Construction Work in Prog-Gas | 1751430 | Schrader Lane - Large Volume M | \$ 942.65      |
| 0107000             | Construction Work in Prog-Gas | 1751448 | Green Hills Village Dr - Large | \$ (236.01)    |
| 0107000             | Construction Work in Prog-Gas | 1751470 | Charlotte Ave. ( 500 ) - Large | \$ (461.86)    |
| 0107000             | Construction Work in Prog-Gas | 1751503 | 23rd Ave S (1601) - Large Volu | \$ (302.78)    |
| 0107000             | Construction Work in Prog-Gas | 1751570 | Providence Hotel & Retail Cent | \$ 19,569.85   |
| 0107000             | Construction Work in Prog-Gas | 1751586 | East Main Street ( 237 ) - Des | \$ (46.30)     |
| 0107000             | Construction Work in Prog-Gas | 1751598 | Park Glen Phase 6 A & B        | \$ 63,916.39   |
| 0107000             | Construction Work in Prog-Gas | 1751680 | Fox Crest                      | \$ 5,038.96    |
| 0107000             | Construction Work in Prog-Gas | 1751682 | Nashville Zoo - Design Meter   | \$ 3,995.43    |
| 0107000             | Construction Work in Prog-Gas | 1751684 | Baird Farm/Phase 1             | \$ 1,145.13    |
| 0107000             | Construction Work in Prog-Gas | 1751712 | Elm Hill Pike ( 1629 ) Design  | \$ 36.59       |
| 0107000             | Construction Work in Prog-Gas | 1751715 | Wynfield Phase 1               | \$ 20,095.44   |
| 0107000             | Construction Work in Prog-Gas | 1751731 | Burkitt Village                | \$ 95,337.49   |
| 0107000             | Construction Work in Prog-Gas | 1751733 | Central Pike ( 5675 ) - Design | \$ (78.09)     |
| 0107000             | Construction Work in Prog-Gas | 1751789 | Stonehollow Phase 4            | \$ 250.70      |
| 0107000             | Construction Work in Prog-Gas | 1751798 | Traditions - Phase II          | \$ 320,637.95  |
| 0107000             | Construction Work in Prog-Gas | 1751802 | Forest Retreat Road            | \$ 14,402.54   |
| 0107000             | Construction Work in Prog-Gas | 1751810 | Design Meter - MTA             | \$ (589.68)    |
| 0107000             | Construction Work in Prog-Gas | 1751812 | Jackson Hills/Phase 2          | \$ 89,809.94   |
| 0107000             | Construction Work in Prog-Gas | 1751833 | Charlotte Ave ( 7300 ) Design  | \$ (303.20)    |
| 0107000             | Construction Work in Prog-Gas | 1751848 | Tuscan Gardens at Park Glen    | \$ 127,102.86  |
| 0107000             | Construction Work in Prog-Gas | 1751859 | Witherspoon - Phase 3          | \$ 351,495.09  |
| 0107000             | Construction Work in Prog-Gas | 1751874 | Topgolf Design Meter           | \$ 179.48      |
| 0107000             | Construction Work in Prog-Gas | 1751875 | Residence Inn Design Meter     | \$ 1,127.63    |
| 0107000             | Construction Work in Prog-Gas | 1751876 | Hampton Inn Design Meter       | \$ (84.06)     |
| 0107000             | Construction Work in Prog-Gas | 1751877 | Wynwood Park                   | \$ 360,317.05  |
| 0107000             | Construction Work in Prog-Gas | 1751879 | 7217 Meadowwood Drive          | \$ 2,240.00    |
| 0107000             | Construction Work in Prog-Gas | 1751882 | Wingate Nashville Design Meter | \$ 8.46        |
| 0107000             | Construction Work in Prog-Gas | 1751885 | Tennessee Museum Design Meter  | \$ (76.35)     |
| 0107000             | Construction Work in Prog-Gas | 1751890 | Kelsey Glen Phase 4            | \$ 89,139.99   |
| 0107000             | Construction Work in Prog-Gas | 1751892 | Waltons Grove Phase One        | \$ 408,150.27  |
| 0107000             | Construction Work in Prog-Gas | 1751898 | Autumn Chase with conversions  | \$ 54,724.66   |
| 0107000             | Construction Work in Prog-Gas | 1751900 | Summerlin Phase 2, 3 and 4     | \$ 17,286.12   |
| 0107000             | Construction Work in Prog-Gas | 1751902 | Printers Alley Hotel Design M  | \$ 2,209.52    |
| 0107000             | Construction Work in Prog-Gas | 1751906 | Herron Dr                      | \$ 13,277.43   |
| 0107000             | Construction Work in Prog-Gas | 1751909 | Home 2 Suites Design Meter     | \$ 1,438.76    |
| 0107000             | Construction Work in Prog-Gas | 1751921 | The Reserve at Seven Points    | \$ 123,666.03  |
| 0107000             | Construction Work in Prog-Gas | 1751924 | The Reserve at Stone Hall Phas | \$ 87,587.06   |
| 0107000             | Construction Work in Prog-Gas | 1751927 | Beech Creek Hill               | \$ (20,833.75) |
| 0107000             | Construction Work in Prog-Gas | 1751931 | 615 3rd Ave S - Design Meter   | \$ 306.57      |
| 0107000             | Construction Work in Prog-Gas | 1751932 | Millstone                      | \$ 13,640.36   |
| 0107000             | Construction Work in Prog-Gas | 1751943 | 4000 Hillsboro Pike / Green Hi | \$ 5,170.55    |
| 0107000             | Construction Work in Prog-Gas | 1751944 | Goodlettsville Assisted Living | \$ 37,157.66   |

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|-----------------------------|-------------------------------|-----------|---------------------------------|-------------------------|
| 0107000                     | Construction Work in Prog-Gas | 1751945   | Clover Glen Phase 1A            | \$ 94,587.41            |
| 0107000                     | Construction Work in Prog-Gas | 1751950   | Von Elrod 's Design Meter       | \$ 35.86                |
| 0107000                     | Construction Work in Prog-Gas | 1751953   | Cambria Hotel - 118 8th Ave S   | \$ 2,390.03             |
| 0107000                     | Construction Work in Prog-Gas | 1751955   | Hermitage Business Center Main  | \$ 21,653.56            |
| 0107000                     | Construction Work in Prog-Gas | 1751971   | Travis Place                    | \$ 88,161.61            |
| 0107000                     | Construction Work in Prog-Gas | 1751973   | Skyhawk Business Park Main Ext  | \$ 187,469.18           |
| 0107000                     | Construction Work in Prog-Gas | 1751974   | Burkitt Commons - Multi Family  | \$ 289,762.81           |
| 0107000                     | Construction Work in Prog-Gas | 1751980   | Delvin Downs Phase III          | \$ 29,323.53            |
| 0107000                     | Construction Work in Prog-Gas | 1751983   | The Row at Beverlywood          | \$ 118.54               |
| 0107000                     | Construction Work in Prog-Gas | 1751985   | Cardinal Health Design Meter    | \$ 3,744.56             |
| 0107000                     | Construction Work in Prog-Gas | 1751986   | Ole Red                         | \$ 35.74                |
| 0107000                     | Construction Work in Prog-Gas | 1751987   | Norman Creek Subdivision        | \$ 249,657.84           |
| 0107000                     | Construction Work in Prog-Gas | 1751988   | Cleghorn Ave Project            | \$ 567,603.10           |
| 0107000                     | Construction Work in Prog-Gas | 1751989   | Martingale Drive Main Extensio  | \$ 8,749.02             |
| 0107000                     | Construction Work in Prog-Gas | 1751990   | Dunkin Donuts Design Meter      | \$ 4,551.46             |
| 0107000                     | Construction Work in Prog-Gas | 1751993   | Beckwith North Main Extension   | \$ 611,014.95           |
| 0107000                     | Construction Work in Prog-Gas | 1751994   | Stewart Ferry Middle School V2  | \$ 3,618,902.77         |
| 0107000                     | Construction Work in Prog-Gas | 1751996   | Brookside Village Phase 1 and   | \$ 3,230.09             |
| 0107000                     | Construction Work in Prog-Gas | 1751999   | Jackson Hills Phase 3           | \$ 152,415.51           |
| 0107000                     | Construction Work in Prog-Gas | 1752000   | Clarendale Design Meter         | \$ 775.17               |
| 0107000                     | Construction Work in Prog-Gas | 1752004   | Auto Art of Nashville Design M  | \$ 25.90                |
| 0107000                     | Construction Work in Prog-Gas | 1752005   | The Crossings at Brentwood      | \$ 3,375.79             |
| 0107000                     | Construction Work in Prog-Gas | 1752006   | 35th Ave. North (400 block)     | \$ (185.94)             |
| 0107000                     | Construction Work in Prog-Gas | 1752009   | Stephens Valley - Phase I       | \$ 915,448.31           |
| 0107000                     | Construction Work in Prog-Gas | 1752011   | E3 Chophouse                    | \$ 967.01               |
| 0107000                     | Construction Work in Prog-Gas | 1752016   | Belmont University              | \$ 21.27                |
| 0107000                     | Construction Work in Prog-Gas | 1752017   | Carrick Glen Villas Phase 2     | \$ 22,397.19            |
| 0107000                     | Construction Work in Prog-Gas | 1752044   | The Boulders                    | \$ 317.50               |
| 0107000                     | Construction Work in Prog-Gas | 1752045   | 805 S 19th St & 1905, 1907, 19  | \$ 41,259.29            |
| 0107000                     | Construction Work in Prog-Gas | 1752046   | Marshall Place                  | \$ 1,223.32             |
| 0107000                     | Construction Work in Prog-Gas | 1752047   | Juniper Rd                      | \$ 50.17                |
| 0107000                     | Construction Work in Prog-Gas | 1752049   | Eagle View Blvd Main Extension  | \$ 17,283.27            |
| 0107000                     | Construction Work in Prog-Gas | 1752050   | Union St                        | \$ 469.83               |
| 0107000                     | Construction Work in Prog-Gas | 1752056   | Airport Land Project - 1922 Ol  | \$ 219,086.86           |
| 0107000                     | Construction Work in Prog-Gas | 1752063   | 9th Ave. North Townhomes        | \$ 26,116.85            |
| 0107000                     | Construction Work in Prog-Gas | 1752064   | Metro Dept of General Services  | \$ 5,341.46             |
| 0107000                     | Construction Work in Prog-Gas | 1752069   | Tate Ornamental Design Meter    | \$ 2,698.44             |
| 0107000                     | Construction Work in Prog-Gas | 1752075   | Archer Street - 1000 block      | \$ 22,598.00            |
| 0107000                     | Construction Work in Prog-Gas | 1752079   | Carrick Glen Design Meter       | \$ 2,880.11             |
| 0107000                     | Construction Work in Prog-Gas | 1752080   | Springs Global Design Meter     | \$ 4,556.81             |
| 0107000                     | Construction Work in Prog-Gas | 1752082   | Granbery                        | \$ 79,266.84            |
| 0107000                     | Construction Work in Prog-Gas | 1752083   | 4031 Church St Main Extension   | \$ 10,721.51            |
| 0107000                     | Construction Work in Prog-Gas | 1752084   | 670 James                       | \$ 705,077.52           |
| 0107000                     | Construction Work in Prog-Gas | 1752085   | Cypress Leaf Ct                 | \$ 87,401.16            |
| 0107000                     | Construction Work in Prog-Gas | 1752087   | Tartan Drive Main Extension     | \$ 32,526.90            |
| 0107000                     | Construction Work in Prog-Gas | 1752089   | Lake Harbor Main Extension      | \$ 27,030.49            |
| 0107000                     | Construction Work in Prog-Gas | 1752090   | 11th Ave. North (1627, 1629)    | \$ 21,323.71            |
| 0107000                     | Construction Work in Prog-Gas | 1752091   | 1201 & 1205 Tremont Street      | \$ 8,793.58             |
| 0107000                     | Construction Work in Prog-Gas | 1752097   | Garfield St. (700 block)        | \$ 206,514.70           |
| 0107000                     | Construction Work in Prog-Gas | 1752099   | Hammer Mill Main Extension      | \$ 24,860.67            |
| 0107000                     | Construction Work in Prog-Gas | 1752100   | Holiday Jones Hotel Design Met  | \$ 4,528.32             |
| 0107000                     | Construction Work in Prog-Gas | 1752101   | 1024 & 1026 Argyle Ave          | \$ 111,907.10           |
| 0107000                     | Construction Work in Prog-Gas | 1752102   | Cardinal Avenue                 | \$ 17,035.07            |
| 0107000                     | Construction Work in Prog-Gas | 1752103   | 1037 Stanley Dr                 | \$ 10,447.08            |
| 0107000                     | Construction Work in Prog-Gas | 1752104   | The Bed Rug Large Volume Meter  | \$ 14,872.30            |
| 0107000                     | Construction Work in Prog-Gas | MX3879414 | Pool Revenue Producing          | \$ 460.10               |
| 0107000                     | Construction Work in Prog-Gas | MX4120658 | Pool Revenue Producing          | \$ 1,936.67             |
|                             |                               |           |                                 | <u>\$ 34,848,273.55</u> |
| REM-Removal Projects        |                               |           |                                 |                         |
| 0107000                     | Construction Work in Prog-Gas | 1788003   | REMOVAL - NEW SERVICES          | \$ 129,154.39           |
|                             |                               |           |                                 | <u>\$ 129,154.39</u>    |
| RSERV-Replacement Services  |                               |           |                                 |                         |
| 0107000                     | Construction Work in Prog-Gas | 1708002   | REPLACEMENT SERVICES BLANKET    | \$ 5,597,068.91         |
|                             |                               |           |                                 | <u>\$ 5,597,068.91</u>  |
| SYSST-System Infrastructure |                               |           |                                 |                         |
| 0107000                     | Construction Work in Prog-Gas | 0216218   | Brick Church Pike               | \$ 686,224.49           |
| 0107000                     | Construction Work in Prog-Gas | 0216222   | Dodson Chapel Road              | \$ 140,973.06           |
| 0107000                     | Construction Work in Prog-Gas | 0218937   | ERX- Boundary Run               | \$ 10.03                |
| 0107000                     | Construction Work in Prog-Gas | 0219988   | ERX- tate Lane at Hickory Trace | \$ 135,466.91           |
| 0107000                     | Construction Work in Prog-Gas | 0221515   | Cane Ridge Road                 | \$ 428,969.58           |
| 0107000                     | Construction Work in Prog-Gas | 0221825   | Davidson Road, west of Post Rd  | \$ 5,449,989.32         |
| 0107000                     | Construction Work in Prog-Gas | 0221827   | Davidson Road, west of Post Rd  | \$ 41,533.94            |
| 0107000                     | Construction Work in Prog-Gas | 0221829   | S 2nd Street Loop/Replacement   | \$ 1,741,296.84         |

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|---------------------|-------------------------------|---------|------------------------------------|-------------------------|
| 0107000             | Construction Work in Prog-Gas | 0221831 | S 2nd Street Loop/Replacement      | \$ 116,462.52           |
| 0107000             | Construction Work in Prog-Gas | 0222052 | ERX-Blue Hole Road System          | \$ 562,263.36           |
| 0107000             | Construction Work in Prog-Gas | 0222243 | Greenbrier Tie In @ Ebenezer Rd    | \$ 243,267.06           |
| 0107000             | Construction Work in Prog-Gas | 0222264 | Raymond Hirsch Pkwy                | \$ 240,491.40           |
| 0107000             | Construction Work in Prog-Gas | 0224590 | Franklin Pike Loop                 | \$ 3,830.64             |
| 0107000             | Construction Work in Prog-Gas | 0224671 | NW Rutland Rd. Replacement         | \$ 578,126.28           |
| 0107000             | Construction Work in Prog-Gas | 0224673 | NW Rutland Rd. Replacement         | \$ 558,327.27           |
| 0107000             | Construction Work in Prog-Gas | 0225321 | Hillsboro CANCEL                   | \$ 80.64                |
| 0107000             | Construction Work in Prog-Gas | 0225935 | Old Smyrna Rd System Connection    | \$ 89,073.43            |
| 0107000             | Construction Work in Prog-Gas | 0225974 | Commerce Street                    | \$ 123,806.26           |
| 0107000             | Construction Work in Prog-Gas | 0226046 | Hillsboro Road at Sneed Road Reg   | \$ 3,324.19             |
| 0107000             | Construction Work in Prog-Gas | 0227209 | 40th Ave N Main Reconnect          | \$ 182,099.88           |
| 0107000             | Construction Work in Prog-Gas | 0228442 | SoBro Area Improvement             | \$ 687,244.49           |
| 0107000             | Construction Work in Prog-Gas | 0228559 | Curd Road and Golden Bear Parkway  | \$ 2,447,072.53         |
| 0107000             | Construction Work in Prog-Gas | 0228565 | Marseille Dr                       | \$ 155,985.82           |
| 0107000             | Construction Work in Prog-Gas | 0228571 | Forest Retreat Area Improvements   | \$ 60,252.11            |
| 0107000             | Construction Work in Prog-Gas | 0228574 | Cass St.                           | \$ 225,740.30           |
| 0107000             | Construction Work in Prog-Gas | 0228580 | Una-Antioch Pike                   | \$ 184,028.27           |
| 0107000             | Construction Work in Prog-Gas | 0228630 | N Palmers Chapel Rd                | \$ 74,420.48            |
| 0107000             | Construction Work in Prog-Gas | 0228652 | Lebanon Road at Donelson Hills Dr  | \$ 333,701.26           |
| 0107000             | Construction Work in Prog-Gas | 0228662 | John Hager Rd                      | \$ 109,108.98           |
| 0107000             | Construction Work in Prog-Gas | 0228691 | Sawyer Brown                       | \$ 39,907.70            |
| 0107000             | Construction Work in Prog-Gas | 1733507 | Harkreader Rd and Stewarts Fer     | \$ (4,107.97)           |
| 0107000             | Construction Work in Prog-Gas | 1734202 | Shelby Park RR Bridge Cumberland R | \$ (68,179.62)          |
| 0107000             | Construction Work in Prog-Gas | 1751341 | Redmond Ln @ Holt Rd Revised       | \$ 239,535.38           |
| 0107000             | Construction Work in Prog-Gas | 1751533 | Bonita Parkway Hendersonville      | \$ (10,989.25)          |
| 0107000             | Construction Work in Prog-Gas | 1751599 | Wilson Pike/Sunset Road Looping Pr | \$ 18,014,179.81        |
| 0107000             | Construction Work in Prog-Gas | 1751678 | Indian Lake Blvd at Vietnam Vetera | \$ 1,923,935.15         |
| 0107000             | Construction Work in Prog-Gas | 1751679 | McCabe and Cherokee Inlet Line Rep | \$ 10,192,453.18        |
| 0107000             | Construction Work in Prog-Gas | 1751691 | OPP Columbia Gulf CG4              | \$ (0.00)               |
| 0107000             | Construction Work in Prog-Gas | 1751699 | Smith Springs Stn Bell Rd/Murfrees | \$ 3,875,537.00         |
| 0107000             | Construction Work in Prog-Gas | 1751730 | Hwy 45 at Cumberland River RS and  | \$ 253,133.22           |
| 0107000             | Construction Work in Prog-Gas | 1751751 | Bluff Road and New Concord Road St | \$ (146.04)             |
| 0107000             | Construction Work in Prog-Gas | 1751752 | Wikle Rd Loop - Brentwood          | \$ 632,650.75           |
| 0107000             | Construction Work in Prog-Gas | 1751788 | Sage Road - White House, TN        | \$ 3,114.03             |
| 0107000             | Construction Work in Prog-Gas | 1751797 | Candy St & Hygeia Road - Greenbrie | \$ 444,395.91           |
| 0107000             | Construction Work in Prog-Gas | 1752048 | Lebanon Pike and Riverside Dri     | \$ 8,630.32             |
| 0107000             | Construction Work in Prog-Gas | 1752058 | Abbott Martin Road                 | \$ 51,973.85            |
| 0107000             | Construction Work in Prog-Gas | 1752059 | Harding Pike Main Extension        | \$ 18,176.14            |
| 0107000             | Construction Work in Prog-Gas | 1752060 | Foxhall Close Tie-in               | \$ 97,143.79            |
| 0107000             | Construction Work in Prog-Gas | 1752066 | Central Pike- MT Juliet            | \$ 3,904,749.53         |
| 0107000             | Construction Work in Prog-Gas | 1752068 | Bryan St, Old Hickory TN           | \$ 87,585.23            |
| 0107000             | Construction Work in Prog-Gas | 1752074 | Bellshire Dr #1789                 | \$ 71,634.76            |
| 0107000             | Construction Work in Prog-Gas | 1752076 | Executive Park                     | \$ 148,396.31           |
| 0107000             | Construction Work in Prog-Gas | 1752092 | Hutton Rd                          | \$ 1,097,528.47         |
| 0107000             | Construction Work in Prog-Gas | 1752105 | Downtown #5 2nd Ave S              | \$ 62,838.46            |
| 0107000             | Construction Work in Prog-Gas | 1752106 | Downtown#5 Gay Street              | \$ 478,384.91           |
| 0107000             | Construction Work in Prog-Gas | 1752109 | Dickerson Pike-Goodlettsville      | \$ 754,343.70           |
| 0107000             | Construction Work in Prog-Gas | 1752110 | Kings Lane                         | \$ 306,006.62           |
|                     |                               |         |                                    | <u>\$ 58,225,982.68</u> |
| SYSTEM CONVERSION   |                               |         |                                    |                         |
| 0107000             | Construction Work in Prog-Gas | 1702052 | #N/A                               | \$ 57.62                |
| 0107000             | Construction Work in Prog-Gas | 1707003 | #N/A                               | \$ 1.04                 |
| 0107000             | Construction Work in Prog-Gas | 1708001 | #N/A                               | \$ 1,413,314.11         |
| 0107000             | Construction Work in Prog-Gas | 1708002 | #N/A                               | \$ 5,115,023.37         |
| 0107000             | Construction Work in Prog-Gas | 1708003 | #N/A                               | \$ 14,606,355.79        |
| 0107000             | Construction Work in Prog-Gas | 1708004 | #N/A                               | \$ 122,872.53           |
| 0107000             | Construction Work in Prog-Gas | 1708008 | #N/A                               | \$ 2,432,372.07         |
| 0107000             | Construction Work in Prog-Gas | 1708018 | #N/A                               | \$ 2,373.08             |
| 0107000             | Construction Work in Prog-Gas | 1709997 | #N/A                               | \$ 578,026.61           |
| 0107000             | Construction Work in Prog-Gas | 1715993 | #N/A                               | \$ 240.64               |
| 0107000             | Construction Work in Prog-Gas | 1726238 | #N/A                               | \$ (4,983.59)           |
| 0107000             | Construction Work in Prog-Gas | 1733317 | #N/A                               | \$ 4,936.82             |
| 0107000             | Construction Work in Prog-Gas | 1733390 | #N/A                               | \$ (9,885.20)           |
| 0107000             | Construction Work in Prog-Gas | 1733418 | #N/A                               | \$ 172,569.89           |
| 0107000             | Construction Work in Prog-Gas | 1733428 | #N/A                               | \$ 548.61               |
| 0107000             | Construction Work in Prog-Gas | 1733492 | #N/A                               | \$ 18,401.08            |
| 0107000             | Construction Work in Prog-Gas | 1733493 | #N/A                               | \$ 9,502.99             |
| 0107000             | Construction Work in Prog-Gas | 1733522 | #N/A                               | \$ (4,641.21)           |
| 0107000             | Construction Work in Prog-Gas | 1733558 | #N/A                               | \$ 4,996.81             |
| 0107000             | Construction Work in Prog-Gas | 1733665 | #N/A                               | \$ (4,415.40)           |
| 0107000             | Construction Work in Prog-Gas | 1733682 | #N/A                               | \$ 56,205.02            |
| 0107000             | Construction Work in Prog-Gas | 1733941 | #N/A                               | \$ (1,710.76)           |

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| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION | AMOUNT          |
|---------------------|-------------------------------|---------|---------------------|-----------------|
| 0107000             | Construction Work in Prog-Gas | 1733944 | #N/A                | \$ (22,924.48)  |
| 0107000             | Construction Work in Prog-Gas | 1733975 | #N/A                | \$ 54,474.38    |
| 0107000             | Construction Work in Prog-Gas | 1733976 | #N/A                | \$ 6,044.09     |
| 0107000             | Construction Work in Prog-Gas | 1733992 | #N/A                | \$ 1,063.89     |
| 0107000             | Construction Work in Prog-Gas | 1733998 | #N/A                | \$ (17,528.83)  |
| 0107000             | Construction Work in Prog-Gas | 1734012 | #N/A                | \$ (278.32)     |
| 0107000             | Construction Work in Prog-Gas | 1734038 | #N/A                | \$ 34,825.99    |
| 0107000             | Construction Work in Prog-Gas | 1734042 | #N/A                | \$ 890,535.35   |
| 0107000             | Construction Work in Prog-Gas | 1734061 | #N/A                | \$ -            |
| 0107000             | Construction Work in Prog-Gas | 1734078 | #N/A                | \$ 301,837.38   |
| 0107000             | Construction Work in Prog-Gas | 1734081 | #N/A                | \$ 21,458.38    |
| 0107000             | Construction Work in Prog-Gas | 1734098 | #N/A                | \$ 1,143.28     |
| 0107000             | Construction Work in Prog-Gas | 1734108 | #N/A                | \$ (4,568.44)   |
| 0107000             | Construction Work in Prog-Gas | 1734116 | #N/A                | \$ (101.58)     |
| 0107000             | Construction Work in Prog-Gas | 1734124 | #N/A                | \$ 9,615,559.97 |
| 0107000             | Construction Work in Prog-Gas | 1734126 | #N/A                | \$ 2,177.19     |
| 0107000             | Construction Work in Prog-Gas | 1734127 | #N/A                | \$ 420,748.35   |
| 0107000             | Construction Work in Prog-Gas | 1734128 | #N/A                | \$ 3,067.75     |
| 0107000             | Construction Work in Prog-Gas | 1734137 | #N/A                | \$ 10,355.12    |
| 0107000             | Construction Work in Prog-Gas | 1734159 | #N/A                | \$ 15,933.34    |
| 0107000             | Construction Work in Prog-Gas | 1734165 | #N/A                | \$ 4,583.30     |
| 0107000             | Construction Work in Prog-Gas | 1734172 | #N/A                | \$ (8,460.68)   |
| 0107000             | Construction Work in Prog-Gas | 1734174 | #N/A                | \$ 257,367.51   |
| 0107000             | Construction Work in Prog-Gas | 1734175 | #N/A                | \$ 32,765.62    |
| 0107000             | Construction Work in Prog-Gas | 1734179 | #N/A                | \$ 1,904.40     |
| 0107000             | Construction Work in Prog-Gas | 1734188 | #N/A                | \$ 182,378.71   |
| 0107000             | Construction Work in Prog-Gas | 1734202 | #N/A                | \$ 6,207,438.04 |
| 0107000             | Construction Work in Prog-Gas | 1734204 | #N/A                | \$ 4,561.86     |
| 0107000             | Construction Work in Prog-Gas | 1734205 | #N/A                | \$ 129.66       |
| 0107000             | Construction Work in Prog-Gas | 1734208 | #N/A                | \$ 26,904.06    |
| 0107000             | Construction Work in Prog-Gas | 1734213 | #N/A                | \$ 517.45       |
| 0107000             | Construction Work in Prog-Gas | 1734219 | #N/A                | \$ -            |
| 0107000             | Construction Work in Prog-Gas | 1734222 | #N/A                | \$ 4,260.75     |
| 0107000             | Construction Work in Prog-Gas | 1734240 | #N/A                | \$ 2,472.52     |
| 0107000             | Construction Work in Prog-Gas | 1734242 | #N/A                | \$ 33,116.83    |
| 0107000             | Construction Work in Prog-Gas | 1734244 | #N/A                | \$ 37,597.35    |
| 0107000             | Construction Work in Prog-Gas | 1734250 | #N/A                | \$ 51.43        |
| 0107000             | Construction Work in Prog-Gas | 1734256 | #N/A                | \$ 138.49       |
| 0107000             | Construction Work in Prog-Gas | 1734258 | #N/A                | \$ 19.19        |
| 0107000             | Construction Work in Prog-Gas | 1734262 | #N/A                | \$ 19,091.16    |
| 0107000             | Construction Work in Prog-Gas | 1751299 | #N/A                | \$ 3,343.41     |
| 0107000             | Construction Work in Prog-Gas | 1751304 | #N/A                | \$ 553.88       |
| 0107000             | Construction Work in Prog-Gas | 1751307 | #N/A                | \$ 188,702.47   |
| 0107000             | Construction Work in Prog-Gas | 1751312 | #N/A                | \$ 178.98       |
| 0107000             | Construction Work in Prog-Gas | 1751315 | #N/A                | \$ (9,121.96)   |
| 0107000             | Construction Work in Prog-Gas | 1751317 | #N/A                | \$ 2,268.17     |
| 0107000             | Construction Work in Prog-Gas | 1751318 | #N/A                | \$ 51.08        |
| 0107000             | Construction Work in Prog-Gas | 1751321 | #N/A                | \$ (63.32)      |
| 0107000             | Construction Work in Prog-Gas | 1751328 | #N/A                | \$ 1,411.44     |
| 0107000             | Construction Work in Prog-Gas | 1751335 | #N/A                | \$ 508.66       |
| 0107000             | Construction Work in Prog-Gas | 1751341 | #N/A                | \$ 907,577.70   |
| 0107000             | Construction Work in Prog-Gas | 1751354 | #N/A                | \$ (969.18)     |
| 0107000             | Construction Work in Prog-Gas | 1751357 | #N/A                | \$ 48.26        |
| 0107000             | Construction Work in Prog-Gas | 1751358 | #N/A                | \$ (528.40)     |
| 0107000             | Construction Work in Prog-Gas | 1751361 | #N/A                | \$ 30,389.70    |
| 0107000             | Construction Work in Prog-Gas | 1751363 | #N/A                | \$ -            |
| 0107000             | Construction Work in Prog-Gas | 1751367 | #N/A                | \$ 982.89       |
| 0107000             | Construction Work in Prog-Gas | 1751370 | #N/A                | \$ (5,493.09)   |
| 0107000             | Construction Work in Prog-Gas | 1751371 | #N/A                | \$ (5,493.09)   |
| 0107000             | Construction Work in Prog-Gas | 1751372 | #N/A                | \$ (5,493.09)   |
| 0107000             | Construction Work in Prog-Gas | 1751375 | #N/A                | \$ (5,493.09)   |
| 0107000             | Construction Work in Prog-Gas | 1751376 | #N/A                | \$ (5,493.09)   |
| 0107000             | Construction Work in Prog-Gas | 1751377 | #N/A                | \$ (5,493.09)   |
| 0107000             | Construction Work in Prog-Gas | 1751378 | #N/A                | \$ (5,493.09)   |
| 0107000             | Construction Work in Prog-Gas | 1751379 | #N/A                | \$ 401.00       |
| 0107000             | Construction Work in Prog-Gas | 1751385 | #N/A                | \$ (24.65)      |
| 0107000             | Construction Work in Prog-Gas | 1751391 | #N/A                | \$ 861,670.28   |
| 0107000             | Construction Work in Prog-Gas | 1751392 | #N/A                | \$ 1,307,832.27 |
| 0107000             | Construction Work in Prog-Gas | 1751393 | #N/A                | \$ 128,002.58   |
| 0107000             | Construction Work in Prog-Gas | 1751395 | #N/A                | \$ 779,060.33   |
| 0107000             | Construction Work in Prog-Gas | 1751396 | #N/A                | \$ 734.06       |
| 0107000             | Construction Work in Prog-Gas | 1751400 | #N/A                | \$ 983.98       |
| 0107000             | Construction Work in Prog-Gas | 1751403 | #N/A                | \$ 155.35       |

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| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION | AMOUNT          |
|---------------------|-------------------------------|---------|---------------------|-----------------|
| 0107000             | Construction Work in Prog-Gas | 1751404 | #N/A                | \$ 155.35       |
| 0107000             | Construction Work in Prog-Gas | 1751405 | #N/A                | \$ 88,348.07    |
| 0107000             | Construction Work in Prog-Gas | 1751406 | #N/A                | \$ 240,025.25   |
| 0107000             | Construction Work in Prog-Gas | 1751408 | #N/A                | \$ 646.44       |
| 0107000             | Construction Work in Prog-Gas | 1751409 | #N/A                | \$ 20.81        |
| 0107000             | Construction Work in Prog-Gas | 1751412 | #N/A                | \$ (4,719.23)   |
| 0107000             | Construction Work in Prog-Gas | 1751413 | #N/A                | \$ 3,877.04     |
| 0107000             | Construction Work in Prog-Gas | 1751416 | #N/A                | \$ 264.41       |
| 0107000             | Construction Work in Prog-Gas | 1751419 | #N/A                | \$ 24,499.84    |
| 0107000             | Construction Work in Prog-Gas | 1751421 | #N/A                | \$ (4,925.94)   |
| 0107000             | Construction Work in Prog-Gas | 1751422 | #N/A                | \$ (4,925.94)   |
| 0107000             | Construction Work in Prog-Gas | 1751423 | #N/A                | \$ (3,691.76)   |
| 0107000             | Construction Work in Prog-Gas | 1751424 | #N/A                | \$ (4,524.95)   |
| 0107000             | Construction Work in Prog-Gas | 1751425 | #N/A                | \$ (3,845.16)   |
| 0107000             | Construction Work in Prog-Gas | 1751426 | #N/A                | \$ (25,309.09)  |
| 0107000             | Construction Work in Prog-Gas | 1751427 | #N/A                | \$ (21,767.78)  |
| 0107000             | Construction Work in Prog-Gas | 1751429 | #N/A                | \$ -            |
| 0107000             | Construction Work in Prog-Gas | 1751432 | #N/A                | \$ 8,043,214.13 |
| 0107000             | Construction Work in Prog-Gas | 1751433 | #N/A                | \$ 1,666,804.96 |
| 0107000             | Construction Work in Prog-Gas | 1751435 | #N/A                | \$ 68.64        |
| 0107000             | Construction Work in Prog-Gas | 1751437 | #N/A                | \$ 107,855.86   |
| 0107000             | Construction Work in Prog-Gas | 1751438 | #N/A                | \$ 90,181.26    |
| 0107000             | Construction Work in Prog-Gas | 1751439 | #N/A                | \$ 131.10       |
| 0107000             | Construction Work in Prog-Gas | 1751443 | #N/A                | \$ 980.93       |
| 0107000             | Construction Work in Prog-Gas | 1751446 | #N/A                | \$ 46.27        |
| 0107000             | Construction Work in Prog-Gas | 1751451 | #N/A                | \$ (57,992.13)  |
| 0107000             | Construction Work in Prog-Gas | 1751452 | #N/A                | \$ 4,487.68     |
| 0107000             | Construction Work in Prog-Gas | 1751461 | #N/A                | \$ 4,088.58     |
| 0107000             | Construction Work in Prog-Gas | 1751463 | #N/A                | \$ 53,715.05    |
| 0107000             | Construction Work in Prog-Gas | 1751469 | #N/A                | \$ 30,885.59    |
| 0107000             | Construction Work in Prog-Gas | 1751470 | #N/A                | \$ 6,139.74     |
| 0107000             | Construction Work in Prog-Gas | 1751472 | #N/A                | \$ 2,875.38     |
| 0107000             | Construction Work in Prog-Gas | 1751473 | #N/A                | \$ 35.68        |
| 0107000             | Construction Work in Prog-Gas | 1751474 | #N/A                | \$ 54,424.95    |
| 0107000             | Construction Work in Prog-Gas | 1751478 | #N/A                | \$ (100.38)     |
| 0107000             | Construction Work in Prog-Gas | 1751479 | #N/A                | \$ 128.87       |
| 0107000             | Construction Work in Prog-Gas | 1751486 | #N/A                | \$ (2,187.31)   |
| 0107000             | Construction Work in Prog-Gas | 1751487 | #N/A                | \$ 61.32        |
| 0107000             | Construction Work in Prog-Gas | 1751488 | #N/A                | \$ 66,656.52    |
| 0107000             | Construction Work in Prog-Gas | 1751496 | #N/A                | \$ 9,441.92     |
| 0107000             | Construction Work in Prog-Gas | 1751497 | #N/A                | \$ 7,521.96     |
| 0107000             | Construction Work in Prog-Gas | 1751503 | #N/A                | \$ 49.40        |
| 0107000             | Construction Work in Prog-Gas | 1751507 | #N/A                | \$ 834.75       |
| 0107000             | Construction Work in Prog-Gas | 1751510 | #N/A                | \$ 32,042.43    |
| 0107000             | Construction Work in Prog-Gas | 1751511 | #N/A                | \$ 5,562.56     |
| 0107000             | Construction Work in Prog-Gas | 1751512 | #N/A                | \$ 3,265.33     |
| 0107000             | Construction Work in Prog-Gas | 1751518 | #N/A                | \$ 1,522.45     |
| 0107000             | Construction Work in Prog-Gas | 1751519 | #N/A                | \$ 47,522.57    |
| 0107000             | Construction Work in Prog-Gas | 1751522 | #N/A                | \$ 5,170.01     |
| 0107000             | Construction Work in Prog-Gas | 1751523 | #N/A                | \$ 1,472.09     |
| 0107000             | Construction Work in Prog-Gas | 1751525 | #N/A                | \$ 36,772.57    |
| 0107000             | Construction Work in Prog-Gas | 1751527 | #N/A                | \$ 354.09       |
| 0107000             | Construction Work in Prog-Gas | 1751528 | #N/A                | \$ 530,969.46   |
| 0107000             | Construction Work in Prog-Gas | 1751529 | #N/A                | \$ 45,121.43    |
| 0107000             | Construction Work in Prog-Gas | 1751531 | #N/A                | \$ 680.76       |
| 0107000             | Construction Work in Prog-Gas | 1751533 | #N/A                | \$ 948,815.62   |
| 0107000             | Construction Work in Prog-Gas | 1751534 | #N/A                | \$ 188,121.01   |
| 0107000             | Construction Work in Prog-Gas | 1751535 | #N/A                | \$ 67,486.57    |
| 0107000             | Construction Work in Prog-Gas | 1751537 | #N/A                | \$ 61,960.59    |
| 0107000             | Construction Work in Prog-Gas | 1751540 | #N/A                | \$ 68,223.42    |
| 0107000             | Construction Work in Prog-Gas | 1751541 | #N/A                | \$ 1,081.92     |
| 0107000             | Construction Work in Prog-Gas | 1751542 | #N/A                | \$ 11,034.97    |
| 0107000             | Construction Work in Prog-Gas | 1751544 | #N/A                | \$ 8,743.19     |
| 0107000             | Construction Work in Prog-Gas | 1751545 | #N/A                | \$ 9,005.00     |
| 0107000             | Construction Work in Prog-Gas | 1751546 | #N/A                | \$ 8,834.78     |
| 0107000             | Construction Work in Prog-Gas | 1751547 | #N/A                | \$ 8,876.16     |
| 0107000             | Construction Work in Prog-Gas | 1751548 | #N/A                | \$ 1,171.99     |
| 0107000             | Construction Work in Prog-Gas | 1751549 | #N/A                | \$ 7,821.09     |
| 0107000             | Construction Work in Prog-Gas | 1751550 | #N/A                | \$ 7,883.71     |
| 0107000             | Construction Work in Prog-Gas | 1751551 | #N/A                | \$ 1,088.24     |
| 0107000             | Construction Work in Prog-Gas | 1751552 | #N/A                | \$ 1,428.73     |
| 0107000             | Construction Work in Prog-Gas | 1751553 | #N/A                | \$ 8,969.14     |
| 0107000             | Construction Work in Prog-Gas | 1751554 | #N/A                | \$ 1,236.14     |

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| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION | AMOUNT          |
|---------------------|-------------------------------|---------|---------------------|-----------------|
| 0107000             | Construction Work in Prog-Gas | 1751555 | #N/A                | \$ 1,230.42     |
| 0107000             | Construction Work in Prog-Gas | 1751556 | #N/A                | \$ 7,120.69     |
| 0107000             | Construction Work in Prog-Gas | 1751557 | #N/A                | \$ 964.63       |
| 0107000             | Construction Work in Prog-Gas | 1751558 | #N/A                | \$ 416.77       |
| 0107000             | Construction Work in Prog-Gas | 1751559 | #N/A                | \$ 7,841.11     |
| 0107000             | Construction Work in Prog-Gas | 1751560 | #N/A                | \$ 8,162.17     |
| 0107000             | Construction Work in Prog-Gas | 1751561 | #N/A                | \$ 9,638.96     |
| 0107000             | Construction Work in Prog-Gas | 1751562 | #N/A                | \$ 8,373.71     |
| 0107000             | Construction Work in Prog-Gas | 1751563 | #N/A                | \$ 8,591.28     |
| 0107000             | Construction Work in Prog-Gas | 1751564 | #N/A                | \$ 10,870.89    |
| 0107000             | Construction Work in Prog-Gas | 1751566 | #N/A                | \$ 7,807.95     |
| 0107000             | Construction Work in Prog-Gas | 1751567 | #N/A                | \$ 8,610.54     |
| 0107000             | Construction Work in Prog-Gas | 1751568 | #N/A                | \$ 7,730.70     |
| 0107000             | Construction Work in Prog-Gas | 1751569 | #N/A                | \$ 67,115.24    |
| 0107000             | Construction Work in Prog-Gas | 1751570 | #N/A                | \$ 31,109.94    |
| 0107000             | Construction Work in Prog-Gas | 1751572 | #N/A                | \$ 7,751.68     |
| 0107000             | Construction Work in Prog-Gas | 1751574 | #N/A                | \$ 7,830.87     |
| 0107000             | Construction Work in Prog-Gas | 1751575 | #N/A                | \$ 7,730.70     |
| 0107000             | Construction Work in Prog-Gas | 1751577 | #N/A                | \$ 530.57       |
| 0107000             | Construction Work in Prog-Gas | 1751578 | #N/A                | \$ (28.47)      |
| 0107000             | Construction Work in Prog-Gas | 1751579 | #N/A                | \$ 126,621.23   |
| 0107000             | Construction Work in Prog-Gas | 1751580 | #N/A                | \$ 925.41       |
| 0107000             | Construction Work in Prog-Gas | 1751581 | #N/A                | \$ 7,726.31     |
| 0107000             | Construction Work in Prog-Gas | 1751584 | #N/A                | \$ 6,424.11     |
| 0107000             | Construction Work in Prog-Gas | 1751585 | #N/A                | \$ 46.95        |
| 0107000             | Construction Work in Prog-Gas | 1751586 | #N/A                | \$ 55.41        |
| 0107000             | Construction Work in Prog-Gas | 1751588 | #N/A                | \$ (121.35)     |
| 0107000             | Construction Work in Prog-Gas | 1751590 | #N/A                | \$ 537,194.08   |
| 0107000             | Construction Work in Prog-Gas | 1751591 | #N/A                | \$ 2,229.63     |
| 0107000             | Construction Work in Prog-Gas | 1751592 | #N/A                | \$ 5,109.97     |
| 0107000             | Construction Work in Prog-Gas | 1751595 | #N/A                | \$ 1,033,475.77 |
| 0107000             | Construction Work in Prog-Gas | 1751596 | #N/A                | \$ 877.07       |
| 0107000             | Construction Work in Prog-Gas | 1751597 | #N/A                | \$ 1,674.96     |
| 0107000             | Construction Work in Prog-Gas | 1751598 | #N/A                | \$ 80,012.79    |
| 0107000             | Construction Work in Prog-Gas | 1751599 | #N/A                | \$ 63,110.85    |
| 0107000             | Construction Work in Prog-Gas | 1751600 | #N/A                | \$ 7,689.12     |
| 0107000             | Construction Work in Prog-Gas | 1751601 | #N/A                | \$ 53,941.66    |
| 0107000             | Construction Work in Prog-Gas | 1751602 | #N/A                | \$ 4,787.03     |
| 0107000             | Construction Work in Prog-Gas | 1751603 | #N/A                | \$ 24,144.54    |
| 0107000             | Construction Work in Prog-Gas | 1751604 | #N/A                | \$ 4,677.24     |
| 0107000             | Construction Work in Prog-Gas | 1751605 | #N/A                | \$ 41,509.25    |
| 0107000             | Construction Work in Prog-Gas | 1751606 | #N/A                | \$ 4,774.49     |
| 0107000             | Construction Work in Prog-Gas | 1751607 | #N/A                | \$ 5,528.30     |
| 0107000             | Construction Work in Prog-Gas | 1751608 | #N/A                | \$ (26.04)      |
| 0107000             | Construction Work in Prog-Gas | 1751609 | #N/A                | \$ 57,232.67    |
| 0107000             | Construction Work in Prog-Gas | 1751612 | #N/A                | \$ 1,812.16     |
| 0107000             | Construction Work in Prog-Gas | 1751613 | #N/A                | \$ 3,599.56     |
| 0107000             | Construction Work in Prog-Gas | 1751614 | #N/A                | \$ 241,010.65   |
| 0107000             | Construction Work in Prog-Gas | 1751615 | #N/A                | \$ 3,212.51     |
| 0107000             | Construction Work in Prog-Gas | 1751617 | #N/A                | \$ 10,301.66    |
| 0107000             | Construction Work in Prog-Gas | 1751620 | #N/A                | \$ 1,098.66     |
| 0107000             | Construction Work in Prog-Gas | 1751624 | #N/A                | \$ (21.03)      |
| 0107000             | Construction Work in Prog-Gas | 1751625 | #N/A                | \$ 254,619.41   |
| 0107000             | Construction Work in Prog-Gas | 1751626 | #N/A                | \$ 7,476.98     |
| 0107000             | Construction Work in Prog-Gas | 1751627 | #N/A                | \$ 24,455.62    |
| 0107000             | Construction Work in Prog-Gas | 1751628 | #N/A                | \$ 63,921.92    |
| 0107000             | Construction Work in Prog-Gas | 1751629 | #N/A                | \$ 10,273.09    |
| 0107000             | Construction Work in Prog-Gas | 1751631 | #N/A                | \$ 1,048,589.73 |
| 0107000             | Construction Work in Prog-Gas | 1751632 | #N/A                | \$ 5,206.24     |
| 0107000             | Construction Work in Prog-Gas | 1751633 | #N/A                | \$ (0.00)       |
| 0107000             | Construction Work in Prog-Gas | 1751634 | #N/A                | \$ (740.00)     |
| 0107000             | Construction Work in Prog-Gas | 1751635 | #N/A                | \$ (757.86)     |
| 0107000             | Construction Work in Prog-Gas | 1751636 | #N/A                | \$ (1,206.43)   |
| 0107000             | Construction Work in Prog-Gas | 1751637 | #N/A                | \$ (1,198.75)   |
| 0107000             | Construction Work in Prog-Gas | 1751638 | #N/A                | \$ (67,345.83)  |
| 0107000             | Construction Work in Prog-Gas | 1751639 | #N/A                | \$ 96,570.34    |
| 0107000             | Construction Work in Prog-Gas | 1751640 | #N/A                | \$ 13,311.96    |
| 0107000             | Construction Work in Prog-Gas | 1751641 | #N/A                | \$ 13,311.96    |
| 0107000             | Construction Work in Prog-Gas | 1751642 | #N/A                | \$ 6,745.49     |
| 0107000             | Construction Work in Prog-Gas | 1751643 | #N/A                | \$ 25,271.66    |
| 0107000             | Construction Work in Prog-Gas | 1751645 | #N/A                | \$ 89,548.82    |
| 0107000             | Construction Work in Prog-Gas | 1751646 | #N/A                | \$ 251,084.56   |
| 0107000             | Construction Work in Prog-Gas | 1751648 | #N/A                | \$ 8,297.89     |

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Piedmont Natural Gas

| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION | AMOUNT          |
|---------------------|-------------------------------|---------|---------------------|-----------------|
| 0107000             | Construction Work in Prog-Gas | 1751650 | #N/A                | \$ 45,895.29    |
| 0107000             | Construction Work in Prog-Gas | 1751651 | #N/A                | \$ 1,344,149.34 |
| 0107000             | Construction Work in Prog-Gas | 1751653 | #N/A                | \$ (964.82)     |
| 0107000             | Construction Work in Prog-Gas | 1751654 | #N/A                | \$ (732.22)     |
| 0107000             | Construction Work in Prog-Gas | 1751655 | #N/A                | \$ (720.77)     |
| 0107000             | Construction Work in Prog-Gas | 1751656 | #N/A                | \$ (1,012.91)   |
| 0107000             | Construction Work in Prog-Gas | 1751657 | #N/A                | \$ (1,148.47)   |
| 0107000             | Construction Work in Prog-Gas | 1751658 | #N/A                | \$ 458.01       |
| 0107000             | Construction Work in Prog-Gas | 1751659 | #N/A                | \$ 94,045.31    |
| 0107000             | Construction Work in Prog-Gas | 1751660 | #N/A                | \$ 56,596.02    |
| 0107000             | Construction Work in Prog-Gas | 1751661 | #N/A                | \$ 53,420.89    |
| 0107000             | Construction Work in Prog-Gas | 1751662 | #N/A                | \$ 10,073.34    |
| 0107000             | Construction Work in Prog-Gas | 1751663 | #N/A                | \$ 75,722.74    |
| 0107000             | Construction Work in Prog-Gas | 1751664 | #N/A                | \$ 88,810.79    |
| 0107000             | Construction Work in Prog-Gas | 1751665 | #N/A                | \$ (740.76)     |
| 0107000             | Construction Work in Prog-Gas | 1751666 | #N/A                | \$ 1,456.78     |
| 0107000             | Construction Work in Prog-Gas | 1751667 | #N/A                | \$ 744.70       |
| 0107000             | Construction Work in Prog-Gas | 1751668 | #N/A                | \$ 47,897.33    |
| 0107000             | Construction Work in Prog-Gas | 1751669 | #N/A                | \$ 3,022.87     |
| 0107000             | Construction Work in Prog-Gas | 1751671 | #N/A                | \$ 59,916.08    |
| 0107000             | Construction Work in Prog-Gas | 1751672 | #N/A                | \$ 27,118.85    |
| 0107000             | Construction Work in Prog-Gas | 1751673 | #N/A                | \$ 72,755.45    |
| 0107000             | Construction Work in Prog-Gas | 1751676 | #N/A                | \$ 188,911.09   |
| 0107000             | Construction Work in Prog-Gas | 1751678 | #N/A                | \$ 712,427.76   |
| 0107000             | Construction Work in Prog-Gas | 1751679 | #N/A                | \$ 46,435.73    |
| 0107000             | Construction Work in Prog-Gas | 1751680 | #N/A                | \$ 29,552.79    |
| 0107000             | Construction Work in Prog-Gas | 1751681 | #N/A                | \$ 20,680.63    |
| 0107000             | Construction Work in Prog-Gas | 1751682 | #N/A                | \$ 523.00       |
| 0107000             | Construction Work in Prog-Gas | 1751683 | #N/A                | \$ 116,434.36   |
| 0107000             | Construction Work in Prog-Gas | 1751684 | #N/A                | \$ 153,804.87   |
| 0107000             | Construction Work in Prog-Gas | 1751685 | #N/A                | \$ 18,649.57    |
| 0107000             | Construction Work in Prog-Gas | 1751686 | #N/A                | \$ 119,683.30   |
| 0107000             | Construction Work in Prog-Gas | 1751687 | #N/A                | \$ 41,344.13    |
| 0107000             | Construction Work in Prog-Gas | 1751688 | #N/A                | \$ 1,748,369.30 |
| 0107000             | Construction Work in Prog-Gas | 1751690 | #N/A                | \$ 556,387.50   |
| 0107000             | Construction Work in Prog-Gas | 1751693 | #N/A                | \$ (291.76)     |
| 0107000             | Construction Work in Prog-Gas | 1751694 | #N/A                | \$ (289.88)     |
| 0107000             | Construction Work in Prog-Gas | 1751695 | #N/A                | \$ (240.49)     |
| 0107000             | Construction Work in Prog-Gas | 1751696 | #N/A                | \$ 150,391.92   |
| 0107000             | Construction Work in Prog-Gas | 1751698 | #N/A                | \$ (10,595.65)  |
| 0107000             | Construction Work in Prog-Gas | 1751699 | #N/A                | \$ 227,941.46   |
| 0107000             | Construction Work in Prog-Gas | 1751700 | #N/A                | \$ 14,605.78    |
| 0107000             | Construction Work in Prog-Gas | 1751701 | #N/A                | \$ 44,833.32    |
| 0107000             | Construction Work in Prog-Gas | 1751703 | #N/A                | \$ 35,034.61    |
| 0107000             | Construction Work in Prog-Gas | 1751705 | #N/A                | \$ 65,494.19    |
| 0107000             | Construction Work in Prog-Gas | 1751707 | #N/A                | \$ (11,517.04)  |
| 0107000             | Construction Work in Prog-Gas | 1751708 | #N/A                | \$ 11,799.51    |
| 0107000             | Construction Work in Prog-Gas | 1751709 | #N/A                | \$ 34,104.38    |
| 0107000             | Construction Work in Prog-Gas | 1751710 | #N/A                | \$ 55,351.82    |
| 0107000             | Construction Work in Prog-Gas | 1751711 | #N/A                | \$ 60,283.35    |
| 0107000             | Construction Work in Prog-Gas | 1751712 | #N/A                | \$ 4,353.56     |
| 0107000             | Construction Work in Prog-Gas | 1751713 | #N/A                | \$ 3,927.57     |
| 0107000             | Construction Work in Prog-Gas | 1751714 | #N/A                | \$ 196,175.92   |
| 0107000             | Construction Work in Prog-Gas | 1751715 | #N/A                | \$ 188,206.61   |
| 0107000             | Construction Work in Prog-Gas | 1751716 | #N/A                | \$ 154,169.32   |
| 0107000             | Construction Work in Prog-Gas | 1751717 | #N/A                | \$ 14,176.70    |
| 0107000             | Construction Work in Prog-Gas | 1751718 | #N/A                | \$ 68,446.92    |
| 0107000             | Construction Work in Prog-Gas | 1751719 | #N/A                | \$ 7,056.88     |
| 0107000             | Construction Work in Prog-Gas | 1751720 | #N/A                | \$ 42,350.98    |
| 0107000             | Construction Work in Prog-Gas | 1751721 | #N/A                | \$ 1,340,534.88 |
| 0107000             | Construction Work in Prog-Gas | 1751722 | #N/A                | \$ 23,274.56    |
| 0107000             | Construction Work in Prog-Gas | 1751723 | #N/A                | \$ 205,664.01   |
| 0107000             | Construction Work in Prog-Gas | 1751725 | #N/A                | \$ 1,031,976.86 |
| 0107000             | Construction Work in Prog-Gas | 1751726 | #N/A                | \$ 114,709.14   |
| 0107000             | Construction Work in Prog-Gas | 1751728 | #N/A                | \$ 276,865.99   |
| 0107000             | Construction Work in Prog-Gas | 1751729 | #N/A                | \$ 59,156.17    |
| 0107000             | Construction Work in Prog-Gas | 1751730 | #N/A                | \$ 771.65       |
| 0107000             | Construction Work in Prog-Gas | 1751731 | #N/A                | \$ 132,570.11   |
| 0107000             | Construction Work in Prog-Gas | 1751732 | #N/A                | \$ 8,069.78     |
| 0107000             | Construction Work in Prog-Gas | 1751733 | #N/A                | \$ 4,098.92     |
| 0107000             | Construction Work in Prog-Gas | 1751734 | #N/A                | \$ 1,157,781.96 |
| 0107000             | Construction Work in Prog-Gas | 1751735 | #N/A                | \$ 1,494,639.49 |
| 0107000             | Construction Work in Prog-Gas | 1751736 | #N/A                | \$ 770,515.27   |

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| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION | AMOUNT          |
|---------------------|-------------------------------|---------|---------------------|-----------------|
| 0107000             | Construction Work in Prog-Gas | 1751740 | #N/A                | \$ 197,234.76   |
| 0107000             | Construction Work in Prog-Gas | 1751742 | #N/A                | \$ 39,913.86    |
| 0107000             | Construction Work in Prog-Gas | 1751743 | #N/A                | \$ 166,942.28   |
| 0107000             | Construction Work in Prog-Gas | 1751745 | #N/A                | \$ 145,497.13   |
| 0107000             | Construction Work in Prog-Gas | 1751747 | #N/A                | \$ 263,476.47   |
| 0107000             | Construction Work in Prog-Gas | 1751749 | #N/A                | \$ 105,886.04   |
| 0107000             | Construction Work in Prog-Gas | 1751751 | #N/A                | \$ 277,184.47   |
| 0107000             | Construction Work in Prog-Gas | 1751752 | #N/A                | \$ 153,154.75   |
| 0107000             | Construction Work in Prog-Gas | 1751753 | #N/A                | \$ 195,551.52   |
| 0107000             | Construction Work in Prog-Gas | 1751754 | #N/A                | \$ 61,305.62    |
| 0107000             | Construction Work in Prog-Gas | 1751755 | #N/A                | \$ 149,025.37   |
| 0107000             | Construction Work in Prog-Gas | 1751756 | #N/A                | \$ 109,857.59   |
| 0107000             | Construction Work in Prog-Gas | 1751758 | #N/A                | \$ 141,847.21   |
| 0107000             | Construction Work in Prog-Gas | 1751759 | #N/A                | \$ 39,119.63    |
| 0107000             | Construction Work in Prog-Gas | 1751760 | #N/A                | \$ 311,155.26   |
| 0107000             | Construction Work in Prog-Gas | 1751761 | #N/A                | \$ 730,132.38   |
| 0107000             | Construction Work in Prog-Gas | 1751762 | #N/A                | \$ 2,470,467.48 |
| 0107000             | Construction Work in Prog-Gas | 1751763 | #N/A                | \$ 105,421.92   |
| 0107000             | Construction Work in Prog-Gas | 1751764 | #N/A                | \$ 8,762.19     |
| 0107000             | Construction Work in Prog-Gas | 1751765 | #N/A                | \$ 123,221.12   |
| 0107000             | Construction Work in Prog-Gas | 1751766 | #N/A                | \$ 5,590.25     |
| 0107000             | Construction Work in Prog-Gas | 1751767 | #N/A                | \$ 60,331.04    |
| 0107000             | Construction Work in Prog-Gas | 1751768 | #N/A                | \$ 14,112.07    |
| 0107000             | Construction Work in Prog-Gas | 1751769 | #N/A                | \$ 20,158.23    |
| 0107000             | Construction Work in Prog-Gas | 1751770 | #N/A                | \$ 526,038.85   |
| 0107000             | Construction Work in Prog-Gas | 1751771 | #N/A                | \$ 9,919.49     |
| 0107000             | Construction Work in Prog-Gas | 1751772 | #N/A                | \$ 628,424.15   |
| 0107000             | Construction Work in Prog-Gas | 1751773 | #N/A                | \$ 43,062.09    |
| 0107000             | Construction Work in Prog-Gas | 1751774 | #N/A                | \$ 2,835.54     |
| 0107000             | Construction Work in Prog-Gas | 1751775 | #N/A                | \$ 26,399.49    |
| 0107000             | Construction Work in Prog-Gas | 1751776 | #N/A                | \$ 38,907.29    |
| 0107000             | Construction Work in Prog-Gas | 1751777 | #N/A                | \$ 4,796.10     |
| 0107000             | Construction Work in Prog-Gas | 1751778 | #N/A                | \$ 13,467.66    |
| 0107000             | Construction Work in Prog-Gas | 1751779 | #N/A                | \$ 66,112.20    |
| 0107000             | Construction Work in Prog-Gas | 1751780 | #N/A                | \$ 65,755.33    |
| 0107000             | Construction Work in Prog-Gas | 1751781 | #N/A                | \$ 63,604.33    |
| 0107000             | Construction Work in Prog-Gas | 1751782 | #N/A                | \$ 53,954.20    |
| 0107000             | Construction Work in Prog-Gas | 1751783 | #N/A                | \$ 65,438.89    |
| 0107000             | Construction Work in Prog-Gas | 1751784 | #N/A                | \$ 65,668.54    |
| 0107000             | Construction Work in Prog-Gas | 1751785 | #N/A                | \$ 53,954.20    |
| 0107000             | Construction Work in Prog-Gas | 1751786 | #N/A                | \$ 51,226.11    |
| 0107000             | Construction Work in Prog-Gas | 1751787 | #N/A                | \$ 369,631.62   |
| 0107000             | Construction Work in Prog-Gas | 1751788 | #N/A                | \$ 858,649.53   |
| 0107000             | Construction Work in Prog-Gas | 1751789 | #N/A                | \$ 108,850.86   |
| 0107000             | Construction Work in Prog-Gas | 1751790 | #N/A                | \$ 20,083.10    |
| 0107000             | Construction Work in Prog-Gas | 1751791 | #N/A                | \$ 98,156.22    |
| 0107000             | Construction Work in Prog-Gas | 1751792 | #N/A                | \$ 19,818.27    |
| 0107000             | Construction Work in Prog-Gas | 1751793 | #N/A                | \$ 54,544.50    |
| 0107000             | Construction Work in Prog-Gas | 1751794 | #N/A                | \$ 66,475.81    |
| 0107000             | Construction Work in Prog-Gas | 1751795 | #N/A                | \$ 65,875.01    |
| 0107000             | Construction Work in Prog-Gas | 1751797 | #N/A                | \$ 1,001,710.83 |
| 0107000             | Construction Work in Prog-Gas | 1751798 | #N/A                | \$ 268.50       |
| 0107000             | Construction Work in Prog-Gas | 1751799 | #N/A                | \$ 142,963.54   |
| 0107000             | Construction Work in Prog-Gas | 1751800 | #N/A                | \$ 357,105.22   |
| 0107000             | Construction Work in Prog-Gas | 1751801 | #N/A                | \$ 38,765.92    |
| 0107000             | Construction Work in Prog-Gas | 1751802 | #N/A                | \$ 231,486.41   |
| 0107000             | Construction Work in Prog-Gas | 1751803 | #N/A                | \$ 6,354.21     |
| 0107000             | Construction Work in Prog-Gas | 1751804 | #N/A                | \$ 4,199.48     |
| 0107000             | Construction Work in Prog-Gas | 1751805 | #N/A                | \$ 18,024.73    |
| 0107000             | Construction Work in Prog-Gas | 1751808 | #N/A                | \$ 280,678.72   |
| 0107000             | Construction Work in Prog-Gas | 1751809 | #N/A                | \$ 147,327.68   |
| 0107000             | Construction Work in Prog-Gas | 1751810 | #N/A                | \$ 21,664.32    |
| 0107000             | Construction Work in Prog-Gas | 1751811 | #N/A                | \$ 54,168.81    |
| 0107000             | Construction Work in Prog-Gas | 1751812 | #N/A                | \$ 257,813.83   |
| 0107000             | Construction Work in Prog-Gas | 1751813 | #N/A                | \$ 18,437.37    |
| 0107000             | Construction Work in Prog-Gas | 1751814 | #N/A                | \$ 22,353.54    |
| 0107000             | Construction Work in Prog-Gas | 1751815 | #N/A                | \$ 12,315.40    |
| 0107000             | Construction Work in Prog-Gas | 1751816 | #N/A                | \$ 41,993.44    |
| 0107000             | Construction Work in Prog-Gas | 1751817 | #N/A                | \$ 239,678.24   |
| 0107000             | Construction Work in Prog-Gas | 1751818 | #N/A                | \$ 55,320.88    |
| 0107000             | Construction Work in Prog-Gas | 1751819 | #N/A                | \$ -            |
| 0107000             | Construction Work in Prog-Gas | 1751820 | #N/A                | \$ 20,770.45    |
| 0107000             | Construction Work in Prog-Gas | 1751821 | #N/A                | \$ 50,994.90    |

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Piedmont Natural Gas

| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION | AMOUNT        |
|---------------------|-------------------------------|---------|---------------------|---------------|
| 0107000             | Construction Work in Prog-Gas | 1751822 | #N/A                | \$ 54,559.64  |
| 0107000             | Construction Work in Prog-Gas | 1751823 | #N/A                | \$ 92,032.35  |
| 0107000             | Construction Work in Prog-Gas | 1751824 | #N/A                | \$ 42,048.35  |
| 0107000             | Construction Work in Prog-Gas | 1751825 | #N/A                | \$ 56,070.37  |
| 0107000             | Construction Work in Prog-Gas | 1751826 | #N/A                | \$ 56,120.12  |
| 0107000             | Construction Work in Prog-Gas | 1751827 | #N/A                | \$ 56,260.44  |
| 0107000             | Construction Work in Prog-Gas | 1751828 | #N/A                | \$ 53,116.41  |
| 0107000             | Construction Work in Prog-Gas | 1751829 | #N/A                | \$ 55,163.03  |
| 0107000             | Construction Work in Prog-Gas | 1751830 | #N/A                | \$ 55,163.03  |
| 0107000             | Construction Work in Prog-Gas | 1751831 | #N/A                | \$ 19,883.77  |
| 0107000             | Construction Work in Prog-Gas | 1751832 | #N/A                | \$ 54,775.75  |
| 0107000             | Construction Work in Prog-Gas | 1751833 | #N/A                | \$ 6,576.55   |
| 0107000             | Construction Work in Prog-Gas | 1751834 | #N/A                | \$ 1,506.42   |
| 0107000             | Construction Work in Prog-Gas | 1751836 | #N/A                | \$ -          |
| 0107000             | Construction Work in Prog-Gas | 1751837 | #N/A                | \$ 52,906.06  |
| 0107000             | Construction Work in Prog-Gas | 1751838 | #N/A                | \$ 52,618.02  |
| 0107000             | Construction Work in Prog-Gas | 1751839 | #N/A                | \$ 53,588.75  |
| 0107000             | Construction Work in Prog-Gas | 1751840 | #N/A                | \$ 53,585.39  |
| 0107000             | Construction Work in Prog-Gas | 1751841 | #N/A                | \$ 53,171.74  |
| 0107000             | Construction Work in Prog-Gas | 1751842 | #N/A                | \$ 53,691.02  |
| 0107000             | Construction Work in Prog-Gas | 1751844 | #N/A                | \$ 52,967.07  |
| 0107000             | Construction Work in Prog-Gas | 1751845 | #N/A                | \$ 25,684.92  |
| 0107000             | Construction Work in Prog-Gas | 1751847 | #N/A                | \$ 476,464.33 |
| 0107000             | Construction Work in Prog-Gas | 1751848 | #N/A                | \$ 89,441.59  |
| 0107000             | Construction Work in Prog-Gas | 1751849 | #N/A                | \$ 10,815.50  |
| 0107000             | Construction Work in Prog-Gas | 1751850 | #N/A                | \$ 32,226.64  |
| 0107000             | Construction Work in Prog-Gas | 1751851 | #N/A                | \$ 29,832.30  |
| 0107000             | Construction Work in Prog-Gas | 1751853 | #N/A                | \$ 2,671.49   |
| 0107000             | Construction Work in Prog-Gas | 1751854 | #N/A                | \$ 4,336.16   |
| 0107000             | Construction Work in Prog-Gas | 1751856 | #N/A                | \$ 68,669.63  |
| 0107000             | Construction Work in Prog-Gas | 1751858 | #N/A                | \$ 16,989.52  |
| 0107000             | Construction Work in Prog-Gas | 1751859 | #N/A                | \$ 389.81     |
| 0107000             | Construction Work in Prog-Gas | 1751860 | #N/A                | \$ 367.05     |
| 0107000             | Construction Work in Prog-Gas | 1751861 | #N/A                | \$ 32,782.26  |
| 0107000             | Construction Work in Prog-Gas | 1751863 | #N/A                | \$ 210,452.14 |
| 0107000             | Construction Work in Prog-Gas | 1751864 | #N/A                | \$ 15,909.99  |
| 0107000             | Construction Work in Prog-Gas | 1751865 | #N/A                | \$ 62,359.90  |
| 0107000             | Construction Work in Prog-Gas | 1751866 | #N/A                | \$ -          |
| 0107000             | Construction Work in Prog-Gas | 1751867 | #N/A                | \$ 178,744.85 |
| 0107000             | Construction Work in Prog-Gas | 1751868 | #N/A                | \$ 454,833.70 |
| 0107000             | Construction Work in Prog-Gas | 1751870 | #N/A                | \$ 120,387.61 |
| 0107000             | Construction Work in Prog-Gas | 1751871 | #N/A                | \$ 32,698.45  |
| 0107000             | Construction Work in Prog-Gas | 1751872 | #N/A                | \$ 14,746.89  |
| 0107000             | Construction Work in Prog-Gas | 1751873 | #N/A                | \$ 419.76     |
| 0107000             | Construction Work in Prog-Gas | 1751874 | #N/A                | \$ 13,980.97  |
| 0107000             | Construction Work in Prog-Gas | 1751875 | #N/A                | \$ 3,959.61   |
| 0107000             | Construction Work in Prog-Gas | 1751876 | #N/A                | \$ 3,941.44   |
| 0107000             | Construction Work in Prog-Gas | 1751877 | #N/A                | \$ 177,340.81 |
| 0107000             | Construction Work in Prog-Gas | 1751878 | #N/A                | \$ 21,264.59  |
| 0107000             | Construction Work in Prog-Gas | 1751879 | #N/A                | \$ 16,147.81  |
| 0107000             | Construction Work in Prog-Gas | 1751881 | #N/A                | \$ 52,651.51  |
| 0107000             | Construction Work in Prog-Gas | 1751882 | #N/A                | \$ 1,318.48   |
| 0107000             | Construction Work in Prog-Gas | 1751883 | #N/A                | \$ 428,196.18 |
| 0107000             | Construction Work in Prog-Gas | 1751884 | #N/A                | \$ 25,210.77  |
| 0107000             | Construction Work in Prog-Gas | 1751885 | #N/A                | \$ 3,237.55   |
| 0107000             | Construction Work in Prog-Gas | 1751886 | #N/A                | \$ 23,191.92  |
| 0107000             | Construction Work in Prog-Gas | 1751887 | #N/A                | \$ 2,195.84   |
| 0107000             | Construction Work in Prog-Gas | 1751888 | #N/A                | \$ 42,812.56  |
| 0107000             | Construction Work in Prog-Gas | 1751889 | #N/A                | \$ 47,367.15  |
| 0107000             | Construction Work in Prog-Gas | 1751890 | #N/A                | \$ 42,159.35  |
| 0107000             | Construction Work in Prog-Gas | 1751891 | #N/A                | \$ 26,554.92  |
| 0107000             | Construction Work in Prog-Gas | 1751892 | #N/A                | \$ 699,521.97 |
| 0107000             | Construction Work in Prog-Gas | 1751893 | #N/A                | \$ 0.00       |
| 0107000             | Construction Work in Prog-Gas | 1751894 | #N/A                | \$ 3,867.94   |
| 0107000             | Construction Work in Prog-Gas | 1751895 | #N/A                | \$ 4,603.45   |
| 0107000             | Construction Work in Prog-Gas | 1751896 | #N/A                | \$ 43,271.10  |
| 0107000             | Construction Work in Prog-Gas | 1751897 | #N/A                | \$ 7,368.19   |
| 0107000             | Construction Work in Prog-Gas | 1751898 | #N/A                | \$ 516,256.72 |
| 0107000             | Construction Work in Prog-Gas | 1751899 | #N/A                | \$ 40,223.80  |
| 0107000             | Construction Work in Prog-Gas | 1751900 | #N/A                | \$ 36,881.68  |
| 0107000             | Construction Work in Prog-Gas | 1751901 | #N/A                | \$ 53,615.53  |
| 0107000             | Construction Work in Prog-Gas | 1751902 | #N/A                | \$ 2,703.56   |
| 0107000             | Construction Work in Prog-Gas | 1751903 | #N/A                | \$ 3,875.22   |

Power Plan: TN Capital Expenditures by Project 11/1/16 - 10/31/19  
Piedmont Natural Gas

| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION | AMOUNT        |
|---------------------|-------------------------------|---------|---------------------|---------------|
| 0107000             | Construction Work in Prog-Gas | 1751905 | #N/A                | \$ 163,638.44 |
| 0107000             | Construction Work in Prog-Gas | 1751906 | #N/A                | \$ 75,075.42  |
| 0107000             | Construction Work in Prog-Gas | 1751907 | #N/A                | \$ 2,702.80   |
| 0107000             | Construction Work in Prog-Gas | 1751908 | #N/A                | \$ 3,124.94   |
| 0107000             | Construction Work in Prog-Gas | 1751909 | #N/A                | \$ 4,053.37   |
| 0107000             | Construction Work in Prog-Gas | 1751910 | #N/A                | \$ 11,718.57  |
| 0107000             | Construction Work in Prog-Gas | 1751911 | #N/A                | \$ 13,980.15  |
| 0107000             | Construction Work in Prog-Gas | 1751912 | #N/A                | \$ 377,578.07 |
| 0107000             | Construction Work in Prog-Gas | 1751915 | #N/A                | \$ 156,092.62 |
| 0107000             | Construction Work in Prog-Gas | 1751917 | #N/A                | \$ 111,808.23 |
| 0107000             | Construction Work in Prog-Gas | 1751918 | #N/A                | \$ 16,366.92  |
| 0107000             | Construction Work in Prog-Gas | 1751919 | #N/A                | \$ 57,855.01  |
| 0107000             | Construction Work in Prog-Gas | 1751920 | #N/A                | \$ 55,215.15  |
| 0107000             | Construction Work in Prog-Gas | 1751921 | #N/A                | \$ 59,905.54  |
| 0107000             | Construction Work in Prog-Gas | 1751922 | #N/A                | \$ 29,957.14  |
| 0107000             | Construction Work in Prog-Gas | 1751923 | #N/A                | \$ 30,874.36  |
| 0107000             | Construction Work in Prog-Gas | 1751924 | #N/A                | \$ 26,824.97  |
| 0107000             | Construction Work in Prog-Gas | 1751925 | #N/A                | \$ (0.00)     |
| 0107000             | Construction Work in Prog-Gas | 1751926 | #N/A                | \$ 117,740.15 |
| 0107000             | Construction Work in Prog-Gas | 1751927 | #N/A                | \$ 101,229.35 |
| 0107000             | Construction Work in Prog-Gas | 1751928 | #N/A                | \$ 58,929.40  |
| 0107000             | Construction Work in Prog-Gas | 1751931 | #N/A                | \$ 2,733.47   |
| 0107000             | Construction Work in Prog-Gas | 1751932 | #N/A                | \$ 309.89     |
| 0107000             | Construction Work in Prog-Gas | 1751933 | #N/A                | \$ 10,265.90  |
| 0107000             | Construction Work in Prog-Gas | 1751934 | #N/A                | \$ 341,536.07 |
| 0107000             | Construction Work in Prog-Gas | 1751935 | #N/A                | \$ 28,348.39  |
| 0107000             | Construction Work in Prog-Gas | 1751936 | #N/A                | \$ 17,917.74  |
| 0107000             | Construction Work in Prog-Gas | 1751937 | #N/A                | \$ 49,751.61  |
| 0107000             | Construction Work in Prog-Gas | 1751938 | #N/A                | \$ 20,960.19  |
| 0107000             | Construction Work in Prog-Gas | 1751939 | #N/A                | \$ 44,265.94  |
| 0107000             | Construction Work in Prog-Gas | 1751940 | #N/A                | \$ 33,523.29  |
| 0107000             | Construction Work in Prog-Gas | 1751941 | #N/A                | \$ 10,901.60  |
| 0107000             | Construction Work in Prog-Gas | 1751942 | #N/A                | \$ 6,588.97   |
| 0107000             | Construction Work in Prog-Gas | 1751943 | #N/A                | \$ 93,719.50  |
| 0107000             | Construction Work in Prog-Gas | 1751944 | #N/A                | \$ 43,832.31  |
| 0107000             | Construction Work in Prog-Gas | 1751945 | #N/A                | \$ 178,760.27 |
| 0107000             | Construction Work in Prog-Gas | 1751946 | #N/A                | \$ 54,949.09  |
| 0107000             | Construction Work in Prog-Gas | 1751947 | #N/A                | \$ 386,571.55 |
| 0107000             | Construction Work in Prog-Gas | 1751948 | #N/A                | \$ 22,555.91  |
| 0107000             | Construction Work in Prog-Gas | 1751949 | #N/A                | \$ 10,830.89  |
| 0107000             | Construction Work in Prog-Gas | 1751950 | #N/A                | \$ 2,793.84   |
| 0107000             | Construction Work in Prog-Gas | 1751951 | #N/A                | \$ 216,041.60 |
| 0107000             | Construction Work in Prog-Gas | 1751952 | #N/A                | \$ 12,307.92  |
| 0107000             | Construction Work in Prog-Gas | 1751954 | #N/A                | \$ 49,967.32  |
| 0107000             | Construction Work in Prog-Gas | 1751955 | #N/A                | \$ 46,397.51  |
| 0107000             | Construction Work in Prog-Gas | 1751956 | #N/A                | \$ 55,140.45  |
| 0107000             | Construction Work in Prog-Gas | 1751957 | #N/A                | \$ 76,641.12  |
| 0107000             | Construction Work in Prog-Gas | 1751959 | #N/A                | \$ 1,451.77   |
| 0107000             | Construction Work in Prog-Gas | 1751966 | #N/A                | \$ 3,589.52   |
| 0107000             | Construction Work in Prog-Gas | 1751968 | #N/A                | \$ 32,270.19  |
| 0107000             | Construction Work in Prog-Gas | 1751970 | #N/A                | \$ -          |
| 0107000             | Construction Work in Prog-Gas | 1751971 | #N/A                | \$ 161.89     |
| 0107000             | Construction Work in Prog-Gas | 1751972 | #N/A                | \$ 7,320.46   |
| 0107000             | Construction Work in Prog-Gas | 1751973 | #N/A                | \$ 142,136.99 |
| 0107000             | Construction Work in Prog-Gas | 1751974 | #N/A                | \$ 36,118.24  |
| 0107000             | Construction Work in Prog-Gas | 1751975 | #N/A                | \$ 5,064.20   |
| 0107000             | Construction Work in Prog-Gas | 1751976 | #N/A                | \$ 44,138.01  |
| 0107000             | Construction Work in Prog-Gas | 1751980 | #N/A                | \$ 17,476.53  |
| 0107000             | Construction Work in Prog-Gas | 1751981 | #N/A                | \$ 20,063.83  |
| 0107000             | Construction Work in Prog-Gas | 1751983 | #N/A                | \$ 36,573.27  |
| 0107000             | Construction Work in Prog-Gas | 1751986 | #N/A                | \$ 2,784.08   |
| 0107000             | Construction Work in Prog-Gas | 1751988 | #N/A                | \$ 10,650.76  |
| 0107000             | Construction Work in Prog-Gas | 1751989 | #N/A                | \$ 1,383.83   |
| 0107000             | Construction Work in Prog-Gas | 1751992 | #N/A                | \$ 252,469.29 |
| 0107000             | Construction Work in Prog-Gas | 1751993 | #N/A                | \$ 8,873.12   |
| 0107000             | Construction Work in Prog-Gas | 1751994 | #N/A                | \$ 19,518.77  |
| 0107000             | Construction Work in Prog-Gas | 1751995 | #N/A                | \$ 102,709.00 |
| 0107000             | Construction Work in Prog-Gas | 1751996 | #N/A                | \$ 5,523.64   |
| 0107000             | Construction Work in Prog-Gas | 1752000 | #N/A                | \$ 3,261.21   |
| 0107000             | Construction Work in Prog-Gas | 1752001 | #N/A                | \$ 26,226.43  |
| 0107000             | Construction Work in Prog-Gas | 1752002 | #N/A                | \$ 5,192.38   |
| 0107000             | Construction Work in Prog-Gas | 1752003 | #N/A                | \$ 902.63     |
| 0107000             | Construction Work in Prog-Gas | 1752004 | #N/A                | \$ 3,765.94   |

Power Plan: TN Capital Expenditures by Project 11/1/16 - 10/31/19  
Piedmont Natural Gas

| BUDGET ITEM/ACCOUNT                     | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION                 | AMOUNT            |
|-----------------------------------------|-------------------------------|---------|-------------------------------------|-------------------|
| 0107000                                 | Construction Work in Prog-Gas | 1752005 | #N/A                                | \$ 5,057.90       |
| 0107000                                 | Construction Work in Prog-Gas | 1752006 | #N/A                                | \$ 38,033.50      |
| 0107000                                 | Construction Work in Prog-Gas | 1752007 | #N/A                                | \$ 26,968.36      |
| 0107000                                 | Construction Work in Prog-Gas | 1752008 | #N/A                                | \$ 97.62          |
| 0107000                                 | Construction Work in Prog-Gas | 1752009 | #N/A                                | \$ 148,264.81     |
| 0107000                                 | Construction Work in Prog-Gas | 1752010 | #N/A                                | \$ 9,825.55       |
| 0107000                                 | Construction Work in Prog-Gas | 1752011 | #N/A                                | \$ 2,739.11       |
| 0107000                                 | Construction Work in Prog-Gas | 1752012 | #N/A                                | \$ 10,139.71      |
| 0107000                                 | Construction Work in Prog-Gas | 1752015 | #N/A                                | \$ 120,591.32     |
| 0107000                                 | Construction Work in Prog-Gas | 1752016 | #N/A                                | \$ 2,728.99       |
| 0107000                                 | Construction Work in Prog-Gas | 1752017 | #N/A                                | \$ 225.67         |
| 0107000                                 | Construction Work in Prog-Gas | 1752028 | #N/A                                | \$ 60,050.62      |
| 0107000                                 | Construction Work in Prog-Gas | 1752029 | #N/A                                | \$ 42,037.00      |
| 0107000                                 | Construction Work in Prog-Gas | 1752034 | #N/A                                | \$ -              |
| 0107000                                 | Construction Work in Prog-Gas | 1752041 | #N/A                                | \$ 847.45         |
| 0107000                                 | Construction Work in Prog-Gas | 1752042 | #N/A                                | \$ 399.03         |
| 0107000                                 | Construction Work in Prog-Gas | 1752043 | #N/A                                | \$ 908.12         |
| 0107000                                 | Construction Work in Prog-Gas | 1752044 | #N/A                                | \$ 23,494.33      |
| 0107000                                 | Construction Work in Prog-Gas | 1752045 | #N/A                                | \$ 27,960.31      |
| 0107000                                 | Construction Work in Prog-Gas | 1752046 | #N/A                                | \$ 36,665.36      |
| 0107000                                 | Construction Work in Prog-Gas | 1752047 | #N/A                                | \$ 11,386.52      |
| 0107000                                 | Construction Work in Prog-Gas | 1752048 | #N/A                                | \$ 75,267.83      |
| 0107000                                 | Construction Work in Prog-Gas | 1752049 | #N/A                                | \$ 9,970.69       |
| 0107000                                 | Construction Work in Prog-Gas | 1752050 | #N/A                                | \$ 17,315.02      |
| 0107000                                 | Construction Work in Prog-Gas | 1752054 | #N/A                                | \$ 60,642.99      |
| 0107000                                 | Construction Work in Prog-Gas | 1752056 | #N/A                                | \$ 1,934.45       |
| 0107000                                 | Construction Work in Prog-Gas | 1752057 | #N/A                                | \$ 9,251.42       |
| 0107000                                 | Construction Work in Prog-Gas | 1752058 | #N/A                                | \$ 366,330.02     |
| 0107000                                 | Construction Work in Prog-Gas | 1752059 | #N/A                                | \$ 19,627.22      |
| 0107000                                 | Construction Work in Prog-Gas | 1752061 | #N/A                                | \$ 9,897.61       |
| 0107000                                 | Construction Work in Prog-Gas | 1752062 | #N/A                                | \$ 7,027.50       |
| 0107000                                 | Construction Work in Prog-Gas | 1752063 | #N/A                                | \$ 757.17         |
| 0107000                                 | Construction Work in Prog-Gas | 1752066 | #N/A                                | \$ 12,470.97      |
| 0107000                                 | Construction Work in Prog-Gas | 1752075 | #N/A                                | \$ 50,526.31      |
| 0107000                                 | Construction Work in Prog-Gas | 1752077 | #N/A                                | \$ 6,672.85       |
| 0107000                                 | Construction Work in Prog-Gas | 1752079 | #N/A                                | \$ 69.78          |
| 0107000                                 | Construction Work in Prog-Gas | 1752083 | #N/A                                | \$ 1,057.38       |
| 0107000                                 | Construction Work in Prog-Gas | 1752087 | #N/A                                | \$ 793.74         |
| 0107000                                 | Construction Work in Prog-Gas | 1752091 | #N/A                                | \$ 12,708.54      |
| 0107000                                 | Construction Work in Prog-Gas | 1752092 | #N/A                                | \$ 20,026.62      |
| 0107000                                 | Construction Work in Prog-Gas | 1752096 | #N/A                                | \$ 511.11         |
| 0107000                                 | Construction Work in Prog-Gas | DEFAULT | #N/A                                | \$ (4,613,881.33) |
|                                         | Construction Work in Prog-Gas |         |                                     | \$ 95,690,527.16  |
| TIMP-Transmission Integrity             | Construction Work in Prog-Gas |         |                                     |                   |
| 0107000                                 | Construction Work in Prog-Gas | 0220338 | Line 431 Ph II & Rcls Dist Line 310 | \$ 3,752,445.20   |
| 0107000                                 | Construction Work in Prog-Gas | 0220342 | Line 431 Ph II & Rcls Dist Line 310 | \$ 151,681.65     |
| 0107000                                 | Construction Work in Prog-Gas | 0220346 | Line 431 Ph II & Rcls Dist Line 310 | \$ 894,779.53     |
| 0107000                                 | Construction Work in Prog-Gas | 0220348 | Line 431 Ph II & Rcls Dist Line 310 | \$ 15,568.17      |
| 0107000                                 | Construction Work in Prog-Gas | 0228476 | Line 320 ILI Retrofit               | \$ 474,799.25     |
| 0107000                                 | Construction Work in Prog-Gas | 0228477 | Line 320 ILI Retrofit               | \$ 35,090.95      |
| 0107000                                 | Construction Work in Prog-Gas | 0228741 | Line 304 Convert Distribution       | \$ 229,259.34     |
| 0107000                                 | Construction Work in Prog-Gas | 0228742 | Line 304 Convert Distribution       | \$ 43,762.50      |
| 0107000                                 | Construction Work in Prog-Gas | 0228944 | Line 469 Replacement                | \$ 34,002.43      |
| 0107000                                 | Construction Work in Prog-Gas | 0229509 | Line 203 Anomalies ILI Excavations  | \$ 802,351.30     |
| 0107000                                 | Construction Work in Prog-Gas | 0231051 | ILI anomaly excavations on Line 307 | \$ 1,042.76       |
| 0107000                                 | Construction Work in Prog-Gas | 0231181 | Cherokee Road Land                  | \$ 878,058.02     |
| 0107000                                 | Construction Work in Prog-Gas | 0231297 | Immediate dig on Line 308           | \$ 5,026.40       |
| 0107000                                 | Construction Work in Prog-Gas | 1733418 | South Nashville 20"                 | \$ 228,453.35     |
| 0107000                                 | Construction Work in Prog-Gas | 1733428 | Line C and E TIMP retrofits         | \$ -              |
| 0107000                                 | Construction Work in Prog-Gas | 1734042 | White Bridge Road @ Post Rd.        | \$ -              |
| 0107000                                 | Construction Work in Prog-Gas | 1751432 | Line 307 Replacement                | \$ 290,639.56     |
| 0107000                                 | Construction Work in Prog-Gas | 1751433 | Line 431 Phase 1                    | \$ 23,067,312.27  |
| 0107000                                 | Construction Work in Prog-Gas | 1751991 | 8" Removal SR45 Bridge ovr Cumberl  | \$ (12,753.56)    |
| 0107000                                 | Construction Work in Prog-Gas | 1751997 | Retire Old Columbia Gulf II Reg St  | \$ (8,601.77)     |
|                                         |                               |         |                                     | \$ 30,882,917.35  |
| TOOLS-Tools, Equipment & Transportation |                               |         |                                     |                   |
| 0107000                                 | Construction Work in Prog-Gas | 0214927 | PNG TN TOOLS                        | \$ 589,334.50     |
| 0107000                                 | Construction Work in Prog-Gas | 1751782 | 2017 Vehicles and Equipment Capita  | \$ 10,882.75      |
| 0107000                                 | Construction Work in Prog-Gas | 1751785 | 2017 Vehicles and Equipment Capita  | \$ 10,882.75      |
| 0107000                                 | Construction Work in Prog-Gas | 1751786 | 2017 Vehicles and Equipment Capita  | \$ 10,882.75      |
| 0107000                                 | Construction Work in Prog-Gas | 1751793 | 2017 Vehicles and Equipment Capita  | \$ 10,882.75      |
| 0107000                                 | Construction Work in Prog-Gas | 1751831 | 2017 Vehicles and Equipment Capita  | \$ 11,862.20      |
| 0107000                                 | Construction Work in Prog-Gas | 1751832 | 2017 Vehicles and Equipment Capita  | \$ 10,882.75      |

Power Plan: TN Capital Expenditures by Project 11/1/16 - 10/31/19  
Piedmont Natural Gas

| BUDGET ITEM/ACCOUNT | ACCOUNT DESCRIPTION           | PROJECT   | PROJECT DESCRIPTION                | AMOUNT                          |
|---------------------|-------------------------------|-----------|------------------------------------|---------------------------------|
| 0107000             | Construction Work in Prog-Gas | 1751837   | 2017 Vehicles and Equipment Capita | \$ 11,862.20                    |
| 0107000             | Construction Work in Prog-Gas | 1751839   | 2017 Vehicles and Equipment Capita | \$ 11,862.20                    |
| 0107000             | Construction Work in Prog-Gas | 1751840   | 2017 Vehicles and Equipment Capita | \$ 11,862.20                    |
| 0107000             | Construction Work in Prog-Gas | 1751842   | 2017 Vehicles and Equipment Capita | \$ 11,862.20                    |
| 0107000             | Construction Work in Prog-Gas | 1751844   | 2017 Vehicles and Equipment Capita | \$ 10,841.94                    |
| 0107000             | Construction Work in Prog-Gas | 1751940   | 2017 Capital Tools and Equipme     | \$ (33,523.29)                  |
| 0107000             | Construction Work in Prog-Gas | PNGTNAV18 | TN Piedmont Vehicles & Equip Pools | \$ 1,534,401.66                 |
| 0107000             | Construction Work in Prog-Gas | PNGTNAV19 | TN Piedmont Vehicles & Equip Pools | \$ 1,393,140.95                 |
| 0107000             | Construction Work in Prog-Gas | PNGTNLG18 | TN Piedmont Vehicles & Equip Pools | \$ 116,868.11                   |
|                     |                               |           |                                    | <u>\$ 3,724,788.62</u>          |
| Grand Total         |                               |           |                                    | <u><u>\$ 310,624,424.13</u></u> |

Power Plan: 3 State Corporate Capital Expenditures by Project 11/1/16 - 10/31/19  
Piedmont Natural Gas

| BUDGET ITEM/ACCOUNT                             | ACCOUNT DESCRIPTION           | PROJECT   | PROJECT DESCRIPTION                | AMOUNT                  |              |
|-------------------------------------------------|-------------------------------|-----------|------------------------------------|-------------------------|--------------|
| <b>BLDG-Buildings and Land</b>                  |                               |           |                                    |                         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026500   | 2014 Misc Facility Construction    | \$ (511,483.50)         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026637   | 2016 Central Territory Pool        | \$ (8,279.98)           |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026659   | 2017 Central Territory Pool        | \$ (400.16)             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026662   | 2017 Facility Construction Future  | \$ 2,147,884.27         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026669   | DUK-Ice Mach PTC 5th FL 1349709    | \$ 3,957.66             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026670   | DUK-Repl Roll Up Door 1343058      | \$ 5,175.00             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026678   | DUK-PTC AUD AV UPGRADE             | \$ 292,461.41           |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026688   | PTC-8TH FLOOR ICE MACHINE-1381357  | \$ 9,800.00             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026693   | DUK-PTC RM 754 AV SYSTEM           | \$ 69,087.84            |              |
| 0107000                                         | Construction Work in Prog-Gas | 0152083   | DUK-PNG HUNTERVILLE GRAVEL -139089 | \$ 44,057.34            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT100003 | Real Estate Funding 47156          | \$ 41,099.86            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT180048 | Real Estate Piedmont Pools         | \$ 110,476.23           |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT180227 | Real Estate Piedmont Pools         | \$ 22,668.55            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT190118 | Real Estate Piedmont 47156         | \$ 11,340.26            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT414917 | Real Estate Piedmont Pools         | \$ 17,525.24            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT448444 | Real Estate Piedmont Pools         | \$ 5,099.95             |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT480879 | Real Estate Piedmont Pools         | \$ 10,026.28            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT489763 | Real Estate Piedmont Pools         | \$ 18,429.90            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT506123 | Real Estate Piedmont Pools         | \$ 2,732.76             |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT508421 | Real Estate Piedmont Pools         | \$ 3,114.74             |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT518209 | Real Estate Piedmont Pools         | \$ 65,104.93            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT518213 | Real Estate Piedmont Pools         | \$ 69,339.13            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT600065 | Real Estate Funding 47150 Pools    | \$ 6,257.35             |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT600401 | Real Estate Funding 47150 Pools    | \$ 27,476.09            |              |
| 0107000                                         | Construction Work in Prog-Gas | NCT600786 | Real Estate Piedmont 47156         | \$ 495.47               |              |
| 0107000                                         | Construction Work in Prog-Gas | NET180012 | Real Estate Piedmont Pools         | \$ 12,276.90            |              |
| 0107000                                         | Construction Work in Prog-Gas | NET180061 | Real Estate Piedmont Pools         | \$ 64,910.23            |              |
| 0107000                                         | Construction Work in Prog-Gas | NST180267 | RE Piedmont 3 State                | \$ 6,611.52             |              |
|                                                 |                               |           | Real Estate Piedmont 47156         | \$ 8,758.03             |              |
|                                                 |                               |           |                                    | <u>\$ 2,556,003.30</u>  |              |
| <b>ISENP-Information Serv Enterprise</b>        |                               |           |                                    |                         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0001050   | BUDGETED PCs                       | \$ 24,290.14            |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026464   | Work & Asset Management (OASIS)    | \$ 522,338.41           |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026465   | Work & Asset Management (OASIS)    | \$ 48,024.64            |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026466   | Work & Asset Management (OASIS)    | \$ 797,012.64           | 1,367,375.69 |
| 0107000                                         | Construction Work in Prog-Gas | 0026558   | Enterprise Data Warehouse          | \$ (205,643.30)         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026638   | CNG Drawing Management             | \$ (159.34)             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026646   | MV-RS Replacement                  | \$ (1,477.37)           |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026652   | SQL Server License True-up         | \$ (993.06)             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026679   | DUK_INTET_Enterpris Data Platfrm   | \$ 189,618.61           |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026687   | DUK-PNG WORKSTATIONS-328988        | \$ 317,090.08           |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026689   | PTC IT PRODUCTS                    | \$ 126,137.14           |              |
| 0107000                                         | Construction Work in Prog-Gas | 323326002 | IT Piedmont Funding Pools          | \$ -                    |              |
| 0107000                                         | Construction Work in Prog-Gas | 323326005 | IT Piedmont Funding Pools          | \$ 217,155.08           |              |
| 0107000                                         | Construction Work in Prog-Gas | 323326008 | IT Piedmont Funding Pools          | \$ 1,268,960.23         |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA30060 | Funding Project for 47106 Pools    | \$ 1,931,062.67         |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA30073 | Funding Project for 47106 Pools    | \$ 9,983,056.12         |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA30114 | Funding Project for 47106 Pools    | \$ 1,298,114.53         |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA30128 | Funding Project for 47106 Pools    | \$ 9,680.39             |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA30304 | Funding Project for 47106 Pools    | \$ 473,880.44           |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA30389 | Funding Project for 47106 Pools    | \$ 226,171.81           |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA30391 | Funding Project for 47106 Pools    | \$ 178,204.41           |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA30395 | Funding Project for 47106 Pools    | \$ 55,962.83            |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA32896 | Funding Project for 47106 Pools    | \$ 12,711.92            |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA34370 | Funding Project for 47106 Pools    | \$ 22,947.50            |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA35326 | Funding Project for 47106 Pools    | \$ 33,311.09            |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA47001 | Funding Project for 47106 Pools    | \$ 20,294.93            |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA4700A | Funding Project for 47106 Pools    | \$ 115,598.07           |              |
| 0107000                                         | Construction Work in Prog-Gas | GCTA4700B | Funding Project for 47106 Pools    | \$ 1,079,073.65         |              |
|                                                 |                               |           |                                    | <u>\$ 18,742,424.26</u> |              |
| <b>IS-Information Services</b>                  |                               |           |                                    |                         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026606   | SharePoint 2013 and Enhancemen     | \$ 6,176.98             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026607   | SharePoint 2013 and Enhancemen     | \$ (9,298.29)           |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026608   | SharePoint 2013 and Enhancemen     | \$ (11,511.56)          |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026636   | CNG Fuel Management System Replace | \$ (6,486.59)           |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026668   | 329112-PNG Voice Sys Infrastructur | \$ (188.39)             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0228526   | 3 State IS Pools                   | \$ 5,759,113.99         |              |
|                                                 |                               |           |                                    | <u>\$ 5,737,806.14</u>  |              |
| <b>MANDR-Measurement &amp; Regulation</b>       |                               |           |                                    |                         |              |
| 0107000                                         | Construction Work in Prog-Gas | 359990001 | NON CTA Project FP for 47106       | \$ (4,763.78)           |              |
| 0107000                                         | Construction Work in Prog-Gas | IT1900020 | NON CTA Project FP for 47106       | \$ 2,123.27             |              |
| 0107000                                         | Construction Work in Prog-Gas | IT190HW15 | NON CTA Project FP for 47106       | \$ 2,814.56             |              |
| 0107000                                         | Construction Work in Prog-Gas | IT190SW15 | NON CTA Project FP for 47106       | \$ 834,190.19           |              |
|                                                 |                               |           |                                    | <u>\$ 834,364.24</u>    |              |
| <b>METER-Purchased Meters, ERTS, Regulators</b> |                               |           |                                    |                         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0008001   | CUSTOMER METERS BLANKET            | \$ 7,395,768.28         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0008011   | METERS - Commun MIW/Pressure ERX   | \$ 1,274,876.57         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0008111   | ERTS BLANKET                       | \$ 3,510,830.65         |              |
|                                                 |                               |           |                                    | <u>\$ 12,181,475.50</u> |              |
| <b>MISC-Miscellaneous Projects</b>              |                               |           |                                    |                         |              |
| 0107000                                         | Construction Work in Prog-Gas | 0009997   | ADMINISTRATIVE & GENERAL           | \$ -                    |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026554   | SCADA Display Development          | \$ (805.36)             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0026676   | Wonderware Test & Development Sys  | \$ (206.13)             |              |
| 0107000                                         | Construction Work in Prog-Gas | 0226791   | Meter & Stn Testing equipment      | \$ 22,837.03            |              |
| 0107000                                         | Construction Work in Prog-Gas | 107GAS35  | Overhead Alloc                     | \$ 316,423.22           |              |
| 0107000                                         | Construction Work in Prog-Gas | 355807008 | FP for MRTP2019 BU47106            | \$ 63,244.33            |              |
| 0107000                                         | Construction Work in Prog-Gas | CPAPNG    | PNG CO Capital CPA ALLOCATION      | \$ (13,635.60)          |              |

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| BUDGET ITEM/ACCOUNT            | ACCOUNT DESCRIPTION           | PROJECT   | PROJECT DESCRIPTION           | AMOUNT |               |
|--------------------------------|-------------------------------|-----------|-------------------------------|--------|---------------|
| 0107000                        | Construction Work in Prog-Gas | GPACCRUAL | Piedmont GP ACCRUAL           | \$     | 2,386,582.03  |
| 0107000                        | Construction Work in Prog-Gas | PNPYACCR  | PNG Quarterly Payroll Accrual | \$     | 557,622.05    |
|                                |                               |           |                               | \$     | 3,332,061.57  |
| <b>O&amp;M-O&amp;M Project</b> |                               |           |                               |        |               |
| 0107000                        | Construction Work in Prog-Gas | 0026683   | FPCONVPNG20018                | \$     | (15,844.84)   |
| 0107000                        | Construction Work in Prog-Gas | 0026684   | FPCONVPNG20018                | \$     | (686.01)      |
| 0107000                        | Construction Work in Prog-Gas | 0026686   | FPCONVPNG20018                | \$     | (13,087.31)   |
| 0107000                        | Construction Work in Prog-Gas | DEFAULT   | FPCONVPNG20018                | \$     | -             |
|                                |                               |           | O&M PNG 3 STATE               | \$     | 0.00          |
|                                |                               |           |                               | \$     | (29,618.16)   |
| <b>SYSTEM CONVERSION</b>       |                               |           |                               |        |               |
| 0107000                        | Construction Work in Prog-Gas | 0001050   | #N/A                          | \$     | 171.93        |
| 0107000                        | Construction Work in Prog-Gas | 0008001   | #N/A                          | \$     | 7,696,172.66  |
| 0107000                        | Construction Work in Prog-Gas | 0008011   | #N/A                          | \$     | 53,055.39     |
| 0107000                        | Construction Work in Prog-Gas | 0008111   | #N/A                          | \$     | 1,665,290.78  |
| 0107000                        | Construction Work in Prog-Gas | 0009999   | #N/A                          | \$     | -             |
| 0107000                        | Construction Work in Prog-Gas | 0015287   | #N/A                          | \$     | 146.00        |
| 0107000                        | Construction Work in Prog-Gas | 0026464   | #N/A                          | \$     | 9,174,601.44  |
| 0107000                        | Construction Work in Prog-Gas | 0026465   | #N/A                          | \$     | 1,743,649.40  |
| 0107000                        | Construction Work in Prog-Gas | 0026466   | #N/A                          | \$     | 9,654,508.64  |
|                                |                               |           |                               |        | 20,572,759.48 |
| 0107000                        | Construction Work in Prog-Gas | 0026527   | #N/A                          | \$     | (17,452.25)   |
| 0107000                        | Construction Work in Prog-Gas | 0026528   | #N/A                          | \$     | (131,993.78)  |
| 0107000                        | Construction Work in Prog-Gas | 0026529   | #N/A                          | \$     | (5,619.71)    |
| 0107000                        | Construction Work in Prog-Gas | 0026545   | #N/A                          | \$     | 7,717.50      |
| 0107000                        | Construction Work in Prog-Gas | 0026551   | #N/A                          | \$     | (2,490.65)    |
| 0107000                        | Construction Work in Prog-Gas | 0026554   | #N/A                          | \$     | 221,524.99    |
| 0107000                        | Construction Work in Prog-Gas | 0026558   | #N/A                          | \$     | 638,749.43    |
| 0107000                        | Construction Work in Prog-Gas | 0026578   | #N/A                          | \$     | 9,627.98      |
| 0107000                        | Construction Work in Prog-Gas | 0026589   | #N/A                          | \$     | 1,018.73      |
| 0107000                        | Construction Work in Prog-Gas | 0026596   | #N/A                          | \$     | 3,404.19      |
| 0107000                        | Construction Work in Prog-Gas | 0026602   | #N/A                          | \$     | 20,196.00     |
| 0107000                        | Construction Work in Prog-Gas | 0026606   | #N/A                          | \$     | 530,984.30    |
| 0107000                        | Construction Work in Prog-Gas | 0026607   | #N/A                          | \$     | 272,558.96    |
| 0107000                        | Construction Work in Prog-Gas | 0026608   | #N/A                          | \$     | 469,164.25    |
| 0107000                        | Construction Work in Prog-Gas | 0026613   | #N/A                          | \$     | 11,987.33     |
| 0107000                        | Construction Work in Prog-Gas | 0026615   | #N/A                          | \$     | 75.22         |
| 0107000                        | Construction Work in Prog-Gas | 0026621   | #N/A                          | \$     | 1,591.43      |
| 0107000                        | Construction Work in Prog-Gas | 0026628   | #N/A                          | \$     | (466.73)      |
| 0107000                        | Construction Work in Prog-Gas | 0026631   | #N/A                          | \$     | 8,026.96      |
| 0107000                        | Construction Work in Prog-Gas | 0026632   | #N/A                          | \$     | 48,118.14     |
| 0107000                        | Construction Work in Prog-Gas | 0026635   | #N/A                          | \$     | 13,495.84     |
| 0107000                        | Construction Work in Prog-Gas | 0026636   | #N/A                          | \$     | 48,492.96     |
| 0107000                        | Construction Work in Prog-Gas | 0026637   | #N/A                          | \$     | 14,443.06     |
| 0107000                        | Construction Work in Prog-Gas | 0026638   | #N/A                          | \$     | 5,184.75      |
| 0107000                        | Construction Work in Prog-Gas | 0026640   | #N/A                          | \$     | 406,163.75    |
| 0107000                        | Construction Work in Prog-Gas | 0026642   | #N/A                          | \$     | (33,815.89)   |
| 0107000                        | Construction Work in Prog-Gas | 0026646   | #N/A                          | \$     | 57,911.11     |
| 0107000                        | Construction Work in Prog-Gas | 0026650   | #N/A                          | \$     | -             |
| 0107000                        | Construction Work in Prog-Gas | 0026652   | #N/A                          | \$     | 980.57        |
| 0107000                        | Construction Work in Prog-Gas | 0026655   | #N/A                          | \$     | 11,589.98     |
| 0107000                        | Construction Work in Prog-Gas | 0026656   | #N/A                          | \$     | (19,933.77)   |
| 0107000                        | Construction Work in Prog-Gas | 0026659   | #N/A                          | \$     | 11,891.66     |
| 0107000                        | Construction Work in Prog-Gas | 0026660   | #N/A                          | \$     | 30,984.66     |
| 0107000                        | Construction Work in Prog-Gas | 0026661   | #N/A                          | \$     | 11,008.47     |
| 0107000                        | Construction Work in Prog-Gas | 0026662   | #N/A                          | \$     | 112,551.20    |
| 0107000                        | Construction Work in Prog-Gas | 0026663   | #N/A                          | \$     | 75,793.35     |
| 0107000                        | Construction Work in Prog-Gas | 0026666   | #N/A                          | \$     | 3,842.77      |
| 0107000                        | Construction Work in Prog-Gas | 0026667   | #N/A                          | \$     | 27,476.93     |
| 0107000                        | Construction Work in Prog-Gas | 0026668   | #N/A                          | \$     | 188.39        |
| 0107000                        | Construction Work in Prog-Gas | 0026670   | #N/A                          | \$     | -             |
| 0107000                        | Construction Work in Prog-Gas | 0026675   | #N/A                          | \$     | 6,854.29      |
| 0107000                        | Construction Work in Prog-Gas | 0026676   | #N/A                          | \$     | 35,551.19     |
| 0107000                        | Construction Work in Prog-Gas | 0026678   | #N/A                          | \$     | 3,449.98      |
| 0107000                        | Construction Work in Prog-Gas | 0026683   | #N/A                          | \$     | 47,959.56     |
| 0107000                        | Construction Work in Prog-Gas | 0026684   | #N/A                          | \$     | 686.01        |
| 0107000                        | Construction Work in Prog-Gas | 0026686   | #N/A                          | \$     | 955,088.81    |
| 0107000                        | Construction Work in Prog-Gas | 0026687   | #N/A                          | \$     | 26,655.69     |
| 0107000                        | Construction Work in Prog-Gas | 0026688   | #N/A                          | \$     | -             |
| 0107000                        | Construction Work in Prog-Gas | 0026689   | #N/A                          | \$     | 81,816.96     |
| 0107000                        | Construction Work in Prog-Gas | 0026690   | #N/A                          | \$     | 1,910,808.87  |
| 0107000                        | Construction Work in Prog-Gas | 0026691   | #N/A                          | \$     | 1,291,815.44  |
| 0107000                        | Construction Work in Prog-Gas | 0026693   | #N/A                          | \$     | 125.66        |
| 0107000                        | Construction Work in Prog-Gas | 0152083   | #N/A                          | \$     | 3,709.63      |
| 0107000                        | Construction Work in Prog-Gas | 0152085   | #N/A                          | \$     | (0.00)        |
| 0107000                        | Construction Work in Prog-Gas | 0152090   | #N/A                          | \$     | 604,572.73    |
| 0107000                        | Construction Work in Prog-Gas | 0152096   | #N/A                          | \$     | 1,369.11      |
| 0107000                        | Construction Work in Prog-Gas | 0152099   | #N/A                          | \$     | 1,369.11      |
| 0107000                        | Construction Work in Prog-Gas | 0152108   | #N/A                          | \$     | 12,280.60     |
| 0107000                        | Construction Work in Prog-Gas | 0152125   | #N/A                          | \$     | -             |
| 0107000                        | Construction Work in Prog-Gas | 0152128   | #N/A                          | \$     | 41,335.64     |
| 0107000                        | Construction Work in Prog-Gas | 0152156   | #N/A                          | \$     | 4,898.83      |
| 0107000                        | Construction Work in Prog-Gas | 0216272   | #N/A                          | \$     | (0.00)        |
| 0107000                        | Construction Work in Prog-Gas | 0251542   | #N/A                          | \$     | 2,132.36      |
| 0107000                        | Construction Work in Prog-Gas | 0251553   | #N/A                          | \$     | 2,629.34      |
| 0107000                        | Construction Work in Prog-Gas | 0251555   | #N/A                          | \$     | 7,756.60      |
| 0107000                        | Construction Work in Prog-Gas | 0251563   | #N/A                          | \$     | 5,195.49      |
| 0107000                        | Construction Work in Prog-Gas | 0351528   | #N/A                          | \$     | -             |
| 0107000                        | Construction Work in Prog-Gas | 0351533   | #N/A                          | \$     | 2,283.97      |
| 0107000                        | Construction Work in Prog-Gas | 0426619   | #N/A                          | \$     | 2,771.62      |

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| BUDGET ITEM/ACCOUNT                                | ACCOUNT DESCRIPTION           | PROJECT | PROJECT DESCRIPTION                | AMOUNT                   |
|----------------------------------------------------|-------------------------------|---------|------------------------------------|--------------------------|
| 0107000                                            | Construction Work in Prog-Gas | 0426621 | #N/A                               | \$ 2,290.72              |
| 0107000                                            | Construction Work in Prog-Gas | 0551374 | #N/A                               | \$ 2,471.71              |
| 0107000                                            | Construction Work in Prog-Gas | 0551375 | #N/A                               | \$ 6,815.94              |
| 0107000                                            | Construction Work in Prog-Gas | 0551376 | #N/A                               | \$ 3,417.31              |
| 0107000                                            | Construction Work in Prog-Gas | 0551379 | #N/A                               | \$ 2,292.34              |
| 0107000                                            | Construction Work in Prog-Gas | 0751653 | #N/A                               | \$ 75,629.97             |
| 0107000                                            | Construction Work in Prog-Gas | 0751655 | #N/A                               | \$ 188,848.05            |
| 0107000                                            | Construction Work in Prog-Gas | 0851438 | #N/A                               | \$ 2,033.05              |
| 0107000                                            | Construction Work in Prog-Gas | 0951468 | #N/A                               | \$ 6,760.48              |
| 0107000                                            | Construction Work in Prog-Gas | 1151493 | #N/A                               | \$ 2,321.94              |
| 0107000                                            | Construction Work in Prog-Gas | 1151503 | #N/A                               | \$ 3,678.44              |
| 0107000                                            | Construction Work in Prog-Gas | 1626540 | #N/A                               | \$ 7,160.25              |
| 0107000                                            | Construction Work in Prog-Gas | 1751960 | #N/A                               | \$ 130,330.10            |
| 0107000                                            | Construction Work in Prog-Gas | 1751961 | #N/A                               | \$ 128,124.28            |
| 0107000                                            | Construction Work in Prog-Gas | 1751962 | #N/A                               | \$ 128,376.58            |
| 0107000                                            | Construction Work in Prog-Gas | 1751963 | #N/A                               | \$ 120,221.60            |
| 0107000                                            | Construction Work in Prog-Gas | 1751964 | #N/A                               | \$ 120,221.60            |
| 0107000                                            | Construction Work in Prog-Gas | 1751965 | #N/A                               | \$ 120,221.60            |
| 0107000                                            | Construction Work in Prog-Gas | 1751977 | #N/A                               | \$ 893,861.85            |
| 0107000                                            | Construction Work in Prog-Gas | 1751978 | #N/A                               | \$ 180,161.44            |
| 0107000                                            | Construction Work in Prog-Gas | 1751979 | #N/A                               | \$ 36,594.16             |
| 0107000                                            | Construction Work in Prog-Gas | 1751982 | #N/A                               | \$ 9,376.63              |
| 0107000                                            | Construction Work in Prog-Gas | 1752051 | #N/A                               | \$ 16,848.77             |
| 0107000                                            | Construction Work in Prog-Gas | 1752052 | #N/A                               | \$ 41,143.01             |
| 0107000                                            | Construction Work in Prog-Gas | 1752065 | #N/A                               | \$ 13,553.32             |
| 0107000                                            | Construction Work in Prog-Gas | 2451489 | #N/A                               | \$ 4,382.74              |
| 0107000                                            | Construction Work in Prog-Gas | 2451502 | #N/A                               | \$ 13,219.64             |
| 0107000                                            | Construction Work in Prog-Gas | 2551500 | #N/A                               | \$ 3,592.41              |
| 0107000                                            | Construction Work in Prog-Gas | 2551529 | #N/A                               | \$ 1,583.75              |
| 0107000                                            | Construction Work in Prog-Gas | 8826303 | #N/A                               | \$ 92,698.19             |
| 0107000                                            | Construction Work in Prog-Gas | DEFAULT | #N/A                               | \$ 56,185,702.32         |
|                                                    |                               |         |                                    | <u>\$ 96,449,620.00</u>  |
| <b>TOOLS-Tools, Equipment &amp; Transportation</b> |                               |         |                                    |                          |
| 0107000                                            | Construction Work in Prog-Gas | 0152125 | 2017 Capital Tools and Equipme     | \$ 2,188.02              |
| 0107000                                            | Construction Work in Prog-Gas | 0152128 | 2017 Capital Tools and Equipme     | \$ 348.96                |
| 0107000                                            | Construction Work in Prog-Gas | 0152155 | 2017 Capital Tools and Equipme     | \$ 40,928.73             |
| 0107000                                            | Construction Work in Prog-Gas | 0152156 | 2017 Capital Tools and Equipme     | \$ (4,178.49)            |
| 0107000                                            | Construction Work in Prog-Gas | 0251562 | 2017 Capital Tools and Equipme     | \$ 26,047.82             |
| 0107000                                            | Construction Work in Prog-Gas | 0426619 | 2017 Capital Tools and Equipme     | \$ (2,733.72)            |
| 0107000                                            | Construction Work in Prog-Gas | 0851444 | 2017 Capital Tools and Equipme     | \$ 0.00                  |
| 0107000                                            | Construction Work in Prog-Gas | 0851447 | 2017 Capital Tools and Equipme     | \$ 26,110.98             |
| 0107000                                            | Construction Work in Prog-Gas | 0951489 | 2017 Capital Tools and Equipme     | \$ 7,543.01              |
| 0107000                                            | Construction Work in Prog-Gas | 0951492 | 2017 Capital Tools and Equipme     | \$ 30,152.97             |
| 0107000                                            | Construction Work in Prog-Gas | 1151493 | 2017 Capital Tools and Equipme     | \$ (43.16)               |
| 0107000                                            | Construction Work in Prog-Gas | 1751960 | 2017 Vehicles and Equipment Capita | \$ (33,221.22)           |
| 0107000                                            | Construction Work in Prog-Gas | 1751961 | 2017 Vehicles and Equipment Capita | \$ 6,965.78              |
| 0107000                                            | Construction Work in Prog-Gas | 1751962 | 2017 Vehicles and Equipment Capita | \$ 7,084.83              |
| 0107000                                            | Construction Work in Prog-Gas | 1751963 | 2017 Vehicles and Equipment Capita | \$ 50,397.00             |
| 0107000                                            | Construction Work in Prog-Gas | 1751964 | 2017 Vehicles and Equipment Capita | \$ 50,397.00             |
| 0107000                                            | Construction Work in Prog-Gas | 1751965 | 2017 Vehicles and Equipment Capita | \$ 50,397.00             |
| 0107000                                            | Construction Work in Prog-Gas | 1752051 | 2017 Capital Tools and Equipme     | \$ 21,209.23             |
| 0107000                                            | Construction Work in Prog-Gas | 1752052 | 2017 Capital Tools and Equipme     | \$ 40,849.87             |
| 0107000                                            | Construction Work in Prog-Gas | 1752065 | 2017 Capital Tools and Equipme     | \$ 14,466.69             |
| 0107000                                            | Construction Work in Prog-Gas | 1752067 | 2017 Capital Tools and Equipme     | \$ 89,124.89             |
| 0107000                                            | Construction Work in Prog-Gas | 2651533 | 2017 Capital Tools and Equipme     | \$ 3,854.80              |
|                                                    |                               |         |                                    | <u>\$ 427,890.99</u>     |
| <b>TOTAL COMPANY A/P ACCRUAL - Account 0107000</b> |                               |         |                                    |                          |
|                                                    |                               | (blank) | (blank)                            | \$ (3,976,362.03)        |
| <b>TRANS-Transportation Equipment</b>              |                               |         |                                    |                          |
| 0107000                                            | Construction Work in Prog-Gas | 0152244 | 2018 Piedmont Vehicles and Equipme | \$ 31,298.77             |
| 0107000                                            | Construction Work in Prog-Gas | 0152245 | 2018 Piedmont Vehicles and Equipme | \$ 31,300.91             |
| 0107000                                            | Construction Work in Prog-Gas | 0152246 | 2018 Piedmont Vehicles and Equipme | \$ 30,807.14             |
| 0107000                                            | Construction Work in Prog-Gas | 0152247 | 2018 Piedmont Vehicles and Equipme | \$ 31,569.04             |
| 0107000                                            | Construction Work in Prog-Gas | 0152248 | 2018 Piedmont Vehicles and Equipme | \$ 31,300.91             |
| 0107000                                            | Construction Work in Prog-Gas | 0251569 | 2018 Piedmont Vehicles and Equipme | \$ 31,569.04             |
| 0107000                                            | Construction Work in Prog-Gas | 0251570 | 2018 Piedmont Vehicles and Equipme | \$ 30,938.03             |
| 0107000                                            | Construction Work in Prog-Gas | 0651383 | 2018 Piedmont Vehicles and Equipme | \$ 31,300.91             |
| 0107000                                            | Construction Work in Prog-Gas | 0651384 | 2018 Piedmont Vehicles and Equipme | \$ 35,403.87             |
| 0107000                                            | Construction Work in Prog-Gas | 0751703 | 2018 Piedmont Vehicles and Equipme | \$ 31,217.42             |
| 0107000                                            | Construction Work in Prog-Gas | 0751704 | 2018 Piedmont Vehicles and Equipme | \$ 31,211.52             |
| 0107000                                            | Construction Work in Prog-Gas | 0851451 | 2018 Piedmont Vehicles and Equipme | \$ 31,211.52             |
| 0107000                                            | Construction Work in Prog-Gas | 0951493 | 2018 Piedmont Vehicles and Equipme | \$ 31,569.04             |
| 0107000                                            | Construction Work in Prog-Gas | 1151525 | 2018 Piedmont Vehicles and Equipme | \$ 30,807.14             |
| 0107000                                            | Construction Work in Prog-Gas | 1151526 | 2018 Piedmont Vehicles and Equipme | \$ 35,764.12             |
| 0107000                                            | Construction Work in Prog-Gas | 1752107 | 2018 Piedmont Vehicles and Equipme | \$ 32,044.22             |
| 0107000                                            | Construction Work in Prog-Gas | 1752108 | 2018 Piedmont Vehicles and Equipme | \$ 31,300.91             |
| 0107000                                            | Construction Work in Prog-Gas | 2151556 | 2018 Piedmont Vehicles and Equipme | \$ 45,610.22             |
| 0107000                                            | Construction Work in Prog-Gas | 2151557 | 2018 Piedmont Vehicles and Equipme | \$ 45,925.76             |
| 0107000                                            | Construction Work in Prog-Gas | 2151558 | 2018 Piedmont Vehicles and Equipme | \$ 76,911.13             |
| 0107000                                            | Construction Work in Prog-Gas | 2351539 | 2018 Piedmont Vehicles and Equipme | \$ 30,807.14             |
| 0107000                                            | Construction Work in Prog-Gas | 2451525 | 2018 Piedmont Vehicles and Equipme | \$ 30,801.78             |
| 0107000                                            | Construction Work in Prog-Gas | 2551544 | 2018 Piedmont Vehicles and Equipme | \$ (2,227.37)            |
| 0107000                                            | Construction Work in Prog-Gas | 2551545 | 2018 Piedmont Vehicles and Equipme | \$ 30,938.03             |
| 0107000                                            | Construction Work in Prog-Gas | 2551546 | 2018 Piedmont Vehicles and Equipme | \$ 47,581.38             |
| 0107000                                            | Construction Work in Prog-Gas | 2751479 | 2018 Piedmont Vehicles and Equipme | \$ 32,986.40             |
|                                                    |                               |         |                                    | <u>\$ 879,948.98</u>     |
| Grand Total                                        |                               |         |                                    | <u>\$ 137,135,614.79</u> |

|                                    |                              |                              |
|------------------------------------|------------------------------|------------------------------|
| <b>Report ID: PPSFGL05</b>         | <b>PeopleSoft Financials</b> | <b>Page No. 1</b>            |
| <b>JOURNAL ENTRY DETAIL REPORT</b> |                              | <b>Run Date: 02/24/2020</b>  |
|                                    |                              | <b>Run Time: 10:48:17 AM</b> |

|                     |                                                                                                                                                                             |                      |         |                          |                            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47101                                                                                                                                                                       | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | PNY9600                                                                                                                                                                     | <b>Source:</b>       | PNY     | <b>Rate Type:</b>        |                            |
| <b>Date:</b>        | 11/30/2016                                                                                                                                                                  | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 11/30/2016                 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

**ACTUALS**

|   |              |                                |       |      |      |            |  |  |                |       |            |                |                |
|---|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| 1 | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 404,346.64 USD | 404,346.64 USD |
| 1 |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2 | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 226,200.33 USD | 226,200.33 USD |
| 2 |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3 | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 90,096.08 USD  | 90,096.08 USD  |
| 3 |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4 | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 23,822.05 USD  | 23,822.05 USD  |
| 4 |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5 | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 66,130.31 USD  | 66,130.31 USD  |
| 5 |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6 | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 153.47 USD     | 153.47 USD     |
| 6 |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                             |                      |         |                          |            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|------------|
| <b>Unit:</b>        | 47101                                                                                                                                                                       | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD        |
| <b>Journal ID:</b>  | PNY9600                                                                                                                                                                     | <b>Source:</b>       | PNY     | <b>Rate Type:</b>        |            |
| <b>Date:</b>        | 11/30/2016                                                                                                                                                                  | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 11/30/2016 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |                      |         | <b>Exchange Rate:</b>    | 1.00       |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 77,387.55 USD     | 77,387.55 USD     |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -888,136.43 USD   | -888,136.43 USD   |
| 8      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 1,851,810.38 USD  | 1,851,810.38 USD  |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,104,493.78 USD | -1,104,493.78 USD |
| 10     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -578,005.57 USD   | -578,005.57 USD   |
| 11     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -24,740.19 USD    | -24,740.19 USD    |
| 12     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47106        | 0483011                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -518.51 USD       | -518.51 USD       |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                 |                              |                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD      |
| <b>Journal ID:</b> PNY9600                                                                                                                                                                      | <b>Source:</b> PNY           | <b>Rate Type:</b>                 |
| <b>Date:</b> 11/30/2016                                                                                                                                                                         | <b>Reversal:</b> N           | <b>Effective Date:</b> 11/30/2016 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00        |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -144,052.33 USD | -144,052.33 USD |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 5,615.59 USD    | 5,615.59 USD    |
| 15           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0431900                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -5,615.59 USD   | -5,615.59 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 18           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -963,673.95 USD | -963,673.95 USD |
| 18           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 963,673.95 USD  | 963,673.95 USD  |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47101   | 0146000                     |          |               |          |            | 47108      |                |                | CRRNT     | 1.00000000 | 963,673.95 USD  | 963,673.95 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47108   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | -963,673.95 USD | -963,673.95 USD |

|                                                                                                                                                                                          |                       |                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------|
| Unit: 47101                                                                                                                                                                              | Ledger Group: ACTUALS | Foreign Currency: USD      |
| Journal ID: PNY9600                                                                                                                                                                      | Source: PNY           | Rate Type:                 |
| Date: 11/30/2016                                                                                                                                                                         | Reversal: N           | Effective Date: 11/30/2016 |
| Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date:        | Exchange Rate: 1.00        |

| Line # | Unit                                   | Account | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|----------------------------------------|---------|----------|---------------|----------|------------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process                                | Product | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |      |                |             |
| 21     |                                        |         |          |               |          |            | 47101      |      |                |           |      |                |             |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |      |                |             |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 963,673.95               | 963,673.95                |
| 47106                | P                     | 13                 | 1,851,810.38             | 1,851,810.38              |
| 47108                | P                     | 5                  | 1,857,425.97             | 1,857,425.97              |

End of Report

|                                                                                                                                                                                                                                                                          |                                                                                                   |                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0008<br><b>Date:</b> 12/31/2016<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 12/31/2016<br><b>Exchange Rate:</b> 1.00 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

### ACTUALS

|   |              |                               |       |      |      |            |  |  |                |       |            |                   |                   |
|---|--------------|-------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|-------------------|-------------------|
| 1 | 47106        | 0481204                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 218,991.55 USD    | 218,991.55 USD    |
| 1 |              | GASSTD                        |       |      |      |            |  |  |                |       |            |                   |                   |
|   | Description: | Sales Of Gas-Commercial Stand |       |      |      | Reference: |  |  | Open Item Key: |       |            |                   |                   |
| 2 | 47106        | 0481000                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 40,746.10 USD     | 40,746.10 USD     |
| 2 |              | BOTHRV                        |       |      |      |            |  |  |                |       |            |                   |                   |
|   | Description: | Sales Of Gas-Industrial       |       |      |      | Reference: |  |  | Open Item Key: |       |            |                   |                   |
| 3 | 47106        | 0489000                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 90,211.03 USD     | 90,211.03 USD     |
| 3 |              | BOTHRV                        |       |      |      |            |  |  |                |       |            |                   |                   |
|   | Description: | Transportation Of Gas Oth     |       |      |      | Reference: |  |  | Open Item Key: |       |            |                   |                   |
| 4 | 47106        | 0481204                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 211.42 USD        | 211.42 USD        |
| 4 |              | GASSTD                        |       |      |      |            |  |  |                |       |            |                   |                   |
|   | Description: | Sales Of Gas-Commercial Stand |       |      |      | Reference: |  |  | Open Item Key: |       |            |                   |                   |
| 5 | 47108        | 0431900                       | 94105 | PTGO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | -7,667.59 USD     | -7,667.59 USD     |
| 5 |              |                               |       |      |      |            |  |  |                |       |            |                   |                   |
|   | Description: | Regulatory Interest Expense   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                   |                   |
| 6 | 47108        | 0253139                       | 91004 | PTGO | 0526 | 002410370  |  |  |                | CRRNT | 1.00000000 | -2,516,042.28 USD | -2,516,042.28 USD |
| 6 |              |                               |       |      |      |            |  |  |                |       |            |                   |                   |
|   | Description: | IMR Deferred Account - TN     |       |      |      | Reference: |  |  | Open Item Key: |       |            |                   |                   |

|                     |                                                                                                                                                                             |                      |         |                          |            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|------------|
| <b>Unit:</b>        | 47101                                                                                                                                                                       | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD        |
| <b>Journal ID:</b>  | PNY0008                                                                                                                                                                     | <b>Source:</b>       | PNY     | <b>Rate Type:</b>        |            |
| <b>Date:</b>        | 12/31/2016                                                                                                                                                                  | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 12/31/2016 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |                      |         | <b>Exchange Rate:</b>    | 1.00       |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 2,948,059.87 USD  | 2,948,059.87 USD  |
| 7      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,758,340.83 USD | -1,758,340.83 USD |
| 8      |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -920,177.93 USD   | -920,177.93 USD   |
| 9      |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -39,386.08 USD    | -39,386.08 USD    |
| 10     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0483011                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -825.46 USD       | -825.46 USD       |
| 11     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-For Resale        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -229,329.57 USD   | -229,329.57 USD   |
| 12     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47108        | 0253139                        | 94105    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 7,667.59 USD      | 7,667.59 USD      |
| 13     |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |

|                |                                                                                                                                                                             |               |         |                   |            |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|------------|
| Unit:          | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD        |
| Journal ID:    | PNY0008                                                                                                                                                                     | Source:       | PNY     | Rate Type:        |            |
| Date:          | 12/31/2016                                                                                                                                                                  | Reversal:     | N       | Effective Date:   | 12/31/2016 |
| Description:   | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Exchange Rate:    | 1.00       |
| Reversal Date: |                                                                                                                                                                             |               |         |                   |            |

| Line #       | Unit    | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount   | Base Amount      |
|--------------|---------|--------------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|------------------|------------------|
| Line #       | Process | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                  |                  |
| Description: |         | IMR Deferred Account - TN      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                  |                  |
| 14           | 47106   | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 561,796.17 USD   | 561,796.17 USD   |
| 14           |         | GASSTD                         |          |               |          |            |            |                |                |           |            |                  |                  |
| Description: |         | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            | Open Item Key: |                |           |            |                  |                  |
| 15           | 47106   | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 1,504,569.34 USD | 1,504,569.34 USD |
| 15           |         | GASVAL                         |          |               |          |            |            |                |                |           |            |                  |                  |
| Description: |         | Sales Of Gas-Residential Value |          |               |          | Reference: |            | Open Item Key: |                |           |            |                  |                  |
| 16           | 47106   | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 99,516.67 USD    | 99,516.67 USD    |
| 16           |         | BOTHRV                         |          |               |          |            |            |                |                |           |            |                  |                  |
| Description: |         | Trans Of Gas for Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                  |                  |
| 18           | 47101   | 0146000                        |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -432,017.59 USD  | -432,017.59 USD  |
| 18           |         |                                |          |               |          |            |            |                |                |           |            |                  |                  |
| Description: |         | AR Intercompany Crossbill      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                  |                  |
| 19           | 47106   | 0146000                        |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 432,017.59 USD   | 432,017.59 USD   |
| 19           |         |                                |          |               |          |            |            |                |                |           |            |                  |                  |
| Description: |         | AR Intercompany Crossbill      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                  |                  |
| 20           | 47101   | 0146000                        |          |               |          |            | 47108      |                |                | CRRNT     | 1.00000000 | 432,017.59 USD   | 432,017.59 USD   |
| 20           |         |                                |          |               |          |            |            |                |                |           |            |                  |                  |
| Description: |         | AR Intercompany Crossbill      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                  |                  |
| 21           | 47108   | 0146000                        |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | -432,017.59 USD  | -432,017.59 USD  |

|                                                                                                                                                                                          |                       |                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------|
| Unit: 47101                                                                                                                                                                              | Ledger Group: ACTUALS | Foreign Currency: USD      |
| Journal ID: PNY0008                                                                                                                                                                      | Source: PNY           | Rate Type:                 |
| Date: 12/31/2016                                                                                                                                                                         | Reversal: N           | Effective Date: 12/31/2016 |
| Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date:        | Exchange Rate: 1.00        |

| Line # | Unit                                   | Account | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|----------------------------------------|---------|----------|---------------|----------|------------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process                                | Product | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |      |                |             |
| 21     |                                        |         |          |               |          |            | 47101      |      |                |           |      |                |             |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |      |                |             |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 432,017.59               | 432,017.59                |
| 47106                | P                     | 13                 | 2,948,059.87             | 2,948,059.87              |
| 47108                | P                     | 5                  | 2,955,727.46             | 2,955,727.46              |

End of Report

|              |                                                                                                                                                                             |                |         |                   |           |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------|-------------------|-----------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group:  | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | PNY000372                                                                                                                                                                   | Source:        | PNY     | Rate Type:        |           |
| Date:        | 1/31/2017                                                                                                                                                                   | Reversal:      | N       | Effective Date:   | 1/31/2017 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date: |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|         |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
|---------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| ACTUALS |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
| 1       | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 2,158,492.66 USD | 2,158,492.66 USD |
| 1       |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2       | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 761,877.55 USD   | 761,877.55 USD   |
| 2       |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3       | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 283,236.19 USD   | 283,236.19 USD   |
| 3       |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4       | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 36,229.50 USD    | 36,229.50 USD    |
| 4       |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5       | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 85,269.27 USD    | 85,269.27 USD    |
| 5       |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6       | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 181.60 USD       | 181.60 USD       |
| 6       |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

Unit: 47101  
 Journal ID: PNY000372  
 Date: 1/31/2017  
 Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT  
 RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED  
 AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST

Ledger Group: ACTUALS  
 Source: PNY  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type:  
 Effective Date: 1/31/2017  
 Exchange Rate: 1.00

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 98,112.07 USD     | 98,112.07 USD     |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -3,423,398.84 USD | -3,423,398.84 USD |
| 8      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 3,671,158.59 USD  | 3,671,158.59 USD  |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -2,189,625.83 USD | -2,189,625.83 USD |
| 10     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,145,401.49 USD | -1,145,401.49 USD |
| 11     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -49,523.93 USD    | -49,523.93 USD    |
| 12     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47106        | 0483011                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,027.92 USD     | -1,027.92 USD     |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |

|              |                                                                                                                                                                             |               |         |                   |                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | PNY000372                                                                                                                                                                   | Source:       | PNY     | Rate Type:        |                     |
| Date:        | 1/31/2017                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 1/31/2017           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -285,579.42 USD | -285,579.42 USD |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 8,681.41 USD    | 8,681.41 USD    |
| 15           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0431900                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -8,681.41 USD   | -8,681.41 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 18           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -247,759.75 USD | -247,759.75 USD |
| 18           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 247,759.75 USD  | 247,759.75 USD  |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47101   | 0146000                     |          |               |          |            | 47108      |                |                | CRRNT     | 1.00000000 | 247,759.75 USD  | 247,759.75 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47108   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | -247,759.75 USD | -247,759.75 USD |

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY000372                                                                                                                                                                    | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 1/31/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 1/31/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit         | Account | Res Type                  | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|--------------|---------|---------------------------|---------------|----------|------------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process      | Product | Project                   | Analysis Type |          | Activity   | Affiliate  |      |                |           |      |                |             |
| 21     |              |         |                           |               |          |            | 47101      |      |                |           |      |                |             |
|        | Description: |         | AR Intercompany Crossbill |               |          | Reference: |            |      | Open Item Key: |           |      |                |             |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 247,759.75               | 247,759.75                |
| 47106                | P                     | 13                 | 3,671,158.59             | 3,671,158.59              |
| 47108                | P                     | 5                  | 3,679,840.00             | 3,679,840.00              |

End of Report

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY000745                                                                                                                                                                    | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 2/28/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 2/28/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 1,649,460.25 USD | 1,649,460.25 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 600,182.82 USD   | 600,182.82 USD   |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 218,473.01 USD   | 218,473.01 USD   |
| 3              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 27,628.04 USD    | 27,628.04 USD    |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 71,187.48 USD    | 71,187.48 USD    |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 133.48 USD       | 133.48 USD       |
| 6              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

Unit: 47101  
 Journal ID: PNY000745  
 Date: 2/28/2017  
 Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT  
 RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED  
 AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST

Ledger Group: ACTUALS  
 Source: PNY  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type:  
 Effective Date: 2/28/2017  
 Exchange Rate: 1.00

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 81,615.89 USD     | 81,615.89 USD     |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -2,648,680.97 USD | -2,648,680.97 USD |
| 8      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 3,493,505.82 USD  | 3,493,505.82 USD  |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -2,083,666.61 USD | -2,083,666.61 USD |
| 10     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,089,973.82 USD | -1,089,973.82 USD |
| 11     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -47,127.40 USD    | -47,127.40 USD    |
| 12     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47106        | 0483011                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -978.18 USD       | -978.18 USD       |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY000745                                                                                                                                                                    | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 2/28/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 2/28/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -271,759.81 USD | -271,759.81 USD |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 10,300.27 USD   | 10,300.27 USD   |
| 15           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0431900                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -10,300.27 USD  | -10,300.27 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 18           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -844,824.85 USD | -844,824.85 USD |
| 18           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 844,824.85 USD  | 844,824.85 USD  |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47101   | 0146000                     |          |               |          |            | 47108      |                |                | CRRNT     | 1.00000000 | 844,824.85 USD  | 844,824.85 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47108   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | -844,824.85 USD | -844,824.85 USD |

|                                                                                                                                                                                                                                                                                 |                                                                                                   |                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY000745<br><b>Date:</b> 2/28/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 2/28/2017<br><b>Exchange Rate:</b> 1.00 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |      |                |             |
| 21     |              |                           |          |               |          |            | 47101      |      |                |           |      |                |             |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |      |                |             |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 844,824.85               | 844,824.85                |
| 47106                | P                     | 13                 | 3,493,505.82             | 3,493,505.82              |
| 47108                | P                     | 5                  | 3,503,806.09             | 3,503,806.09              |

End of Report

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
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| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0001158<br><b>Date:</b> 3/31/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 3/31/2017<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 1,233,870.92 USD | 1,233,870.92 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 470,828.61 USD   | 470,828.61 USD   |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 175,530.12 USD   | 175,530.12 USD   |
| 3              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 29,971.18 USD    | 29,971.18 USD    |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 72,645.34 USD    | 72,645.34 USD    |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 3.90 USD         | 3.90 USD         |
| 6              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                             |                      |         |                          |                            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47101                                                                                                                                                                       | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | PNY0001158                                                                                                                                                                  | <b>Source:</b>       | PNY     | <b>Rate Type:</b>        |                            |
| <b>Date:</b>        | 3/31/2017                                                                                                                                                                   | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 3/31/2017                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 170.46 USD        | 170.46 USD        |
| 7      |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 87,468.98 USD     | 87,468.98 USD     |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -2,070,489.51 USD | -2,070,489.51 USD |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 2,637,853.52 USD  | 2,637,853.52 USD  |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,573,321.36 USD | -1,573,321.36 USD |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -823,010.30 USD   | -823,010.30 USD   |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -35,584.64 USD    | -35,584.64 USD    |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY0001158                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 3/31/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 3/31/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -738.60 USD     | -738.60 USD     |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -205,198.62 USD | -205,198.62 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 12,389.99 USD   | 12,389.99 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47108   | 0431900                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -12,389.99 USD  | -12,389.99 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -567,364.01 USD | -567,364.01 USD |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 567,364.01 USD  | 567,364.01 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 567,364.01 USD  | 567,364.01 USD  |

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
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| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0001158<br><b>Date:</b> 3/31/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 3/31/2017<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -567,364.01 USD | -567,364.01 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47101         | P              | 2           | 567,364.01        | 567,364.01         |
| 47106         | P              | 14          | 2,637,853.52      | 2,637,853.52       |
| 47108         | P              | 5           | 2,650,243.51      | 2,650,243.51       |

End of Report

|                                                                                                                                                                                                                                                             |                                                                                                   |                                                                                                                     |
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| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0001159<br><b>Date:</b> 3/31/2017<br><b>Description:</b> TO TRUE-UP TENNESSEE INTEGRITY MANAGEMENT RIDER REVENUE<br>RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED<br>ACCOUNT INTEREST TO NEW CY17 SCHEDULE | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 3/31/2017<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                 |                 |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|-----------------|-----------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                 |                 |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | -474,316.68 USD | -474,316.68 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | -248,116.81 USD | -248,116.81 USD |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 3              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | -10,727.88 USD  | -10,727.88 USD  |
| 3              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 4              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | -61,862.22 USD  | -61,862.22 USD  |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 5              | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | -222.68 USD     | -222.68 USD     |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 6              | 47108        | 0253139                        | 91004 | PTGO | 0526 | 002410370  |  |  |                | CRRNT | 1.00000000 | 795,246.27 USD  | 795,246.27 USD  |
| 6              |              |                                |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | IMR Deferred Account - TN      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |

|                |                                                                                                                                                        |               |         |                   |           |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:          | 47101                                                                                                                                                  | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:    | PNY0001159                                                                                                                                             | Source:       | PNY     | Rate Type:        |           |
| Date:          | 3/31/2017                                                                                                                                              | Reversal:     | N       | Effective Date:   | 3/31/2017 |
| Description:   | TO TRUE-UP TENNESSEE INTEGRITY MANAGEMENT RIDER REVENUE<br>RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED<br>ACCOUNT INTEREST TO NEW CY17 SCHEDULE |               |         | Exchange Rate:    | 1.00      |
| Reversal Date: |                                                                                                                                                        |               |         |                   |           |

| Line # | Unit         | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|-----------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47108        | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 3,730.41 USD    | 3,730.41 USD    |
| 7      |              |                             |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN   |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47108        | 0431900                     | 94105    | PTGO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -3,730.41 USD   | -3,730.41 USD   |
| 8      |              |                             |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Regulatory Interest Expense |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47101        | 0146000                     |          |               |          |            | 47106      |      |                | CRRNT     | 1.00000000 | -795,246.27 USD | -795,246.27 USD |
| 10     |              |                             |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill   |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47106        | 0146000                     |          |               |          |            | 47101      |      |                | CRRNT     | 1.00000000 | 795,246.27 USD  | 795,246.27 USD  |
| 11     |              |                             |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill   |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47101        | 0146000                     |          |               |          |            | 47108      |      |                | CRRNT     | 1.00000000 | 795,246.27 USD  | 795,246.27 USD  |
| 12     |              |                             |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill   |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47108        | 0146000                     |          |               |          |            | 47101      |      |                | CRRNT     | 1.00000000 | -795,246.27 USD | -795,246.27 USD |
| 13     |              |                             |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill   |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |

|                                                                                                                                                                                                                                                             |                                                                                                   |                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0001159<br><b>Date:</b> 3/31/2017<br><b>Description:</b> TO TRUE-UP TENNESSEE INTEGRITY MANAGEMENT RIDER REVENUE<br>RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED<br>ACCOUNT INTEREST TO NEW CY17 SCHEDULE | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 3/31/2017<br><b>Exchange Rate:</b> 1.00 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 795,246.27               | 795,246.27                |
| 47106                | P                     | 6                  | 795,246.27               | 795,246.27                |
| 47108                | P                     | 4                  | 798,976.68               | 798,976.68                |

End of Report

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY0001488                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 4/30/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 4/30/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 842,774.48 USD | 842,774.48 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 336,601.48 USD | 336,601.48 USD |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 124,977.67 USD | 124,977.67 USD |
| 3              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 18,089.90 USD  | 18,089.90 USD  |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 50,671.28 USD  | 50,671.28 USD  |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 0.87 USD       | 0.87 USD       |
| 6              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

Unit: 47101  
 Journal ID: PNY0001488  
 Date: 4/30/2017  
 Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT  
 RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED  
 AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST

Ledger Group: ACTUALS  
 Source: PNY  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type:  
 Effective Date: 4/30/2017  
 Exchange Rate: 1.00

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 202.10 USD        | 202.10 USD        |
| 7      |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 71,253.59 USD     | 71,253.59 USD     |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,444,571.37 USD | -1,444,571.37 USD |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 1,842,916.11 USD  | 1,842,916.11 USD  |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,099,188.88 USD | -1,099,188.88 USD |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -574,989.83 USD   | -574,989.83 USD   |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -24,860.94 USD    | -24,860.94 USD    |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |

|              |                                                                                                                                                                             |               |         |                   |                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | PNY0001488                                                                                                                                                                  | Source:       | PNY     | Rate Type:        |                     |
| Date:        | 4/30/2017                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 4/30/2017           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -516.02 USD     | -516.02 USD     |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -143,360.44 USD | -143,360.44 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 17,135.04 USD   | 17,135.04 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47108   | 0431900                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -17,135.04 USD  | -17,135.04 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -398,344.74 USD | -398,344.74 USD |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 398,344.74 USD  | 398,344.74 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 398,344.74 USD  | 398,344.74 USD  |

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
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| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0001488<br><b>Date:</b> 4/30/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 4/30/2017<br><b>Exchange Rate:</b> 1.00 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -398,344.74 USD | -398,344.74 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47101         | P              | 2           | 398,344.74        | 398,344.74         |
| 47106         | P              | 14          | 1,842,916.11      | 1,842,916.11       |
| 47108         | P              | 5           | 1,860,051.15      | 1,860,051.15       |

End of Report

|                |                                                                                                                                                                             |               |         |                   |           |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:          | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:    | PNY0001846                                                                                                                                                                  | Source:       | PNY     | Rate Type:        |           |
| Date:          | 5/31/2017                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 5/31/2017 |
| Description:   | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Exchange Rate:    | 1.00      |
| Reversal Date: |                                                                                                                                                                             |               |         |                   |           |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                               |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                               |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47106        | 0481204                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 266,193.57 USD | 266,193.57 USD |
| 1              |              | GASSTD                        |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47106        | 0481204                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 98,825.32 USD  | 98,825.32 USD  |
| 2              |              | GASSTD                        |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47106        | 0481000                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 25,517.90 USD  | 25,517.90 USD  |
| 3              |              | BOTHRV                        |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Industrial       |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47106        | 0489000                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 62,992.26 USD  | 62,992.26 USD  |
| 4              |              | BOTHRV                        |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transportation Of Gas Oth     |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47106        | 0483011                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 0.56 USD       | 0.56 USD       |
| 5              |              | BOTHRV                        |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale       |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47106        | 0481204                       | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 165.27 USD     | 165.27 USD     |
| 6              |              | GASSTD                        |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY0001846                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 5/31/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 5/31/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 93,368.20 USD     | 93,368.20 USD     |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,002,035.68 USD | -1,002,035.68 USD |
| 8      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 1,166,798.45 USD  | 1,166,798.45 USD  |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -695,925.27 USD   | -695,925.27 USD   |
| 10     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -364,041.12 USD   | -364,041.12 USD   |
| 11     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -15,740.11 USD    | -15,740.11 USD    |
| 12     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47106        | 0483011                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -326.70 USD       | -326.70 USD       |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |

|              |                                                                                                                                                                             |               |         |                   |           |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | PNY0001846                                                                                                                                                                  | Source:       | PNY     | Rate Type:        |           |
| Date:        | 5/31/2017                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 5/31/2017 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Exchange Rate:    | 1.00      |

| Line #       | Unit    | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|--------------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -90,765.25 USD  | -90,765.25 USD  |
| 14           |         | BOTHRV                         |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47108   | 0253139                        | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 18,058.58 USD   | 18,058.58 USD   |
| 15           |         |                                |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0431900                        | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -18,058.58 USD  | -18,058.58 USD  |
| 16           |         |                                |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense    |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47106   | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 454,972.60 USD  | 454,972.60 USD  |
| 17           |         | GASVAL                         |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-Residential Value |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47101   | 0146000                        |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -164,762.77 USD | -164,762.77 USD |
| 19           |         |                                |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47106   | 0146000                        |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 164,762.77 USD  | 164,762.77 USD  |
| 20           |         |                                |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47101   | 0146000                        |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 164,762.77 USD  | 164,762.77 USD  |

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
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| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0001846<br><b>Date:</b> 5/31/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 5/31/2017<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -164,762.77 USD | -164,762.77 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 164,762.77               | 164,762.77                |
| 47106                | P                     | 14                 | 1,166,798.45             | 1,166,798.45              |
| 47108                | P                     | 5                  | 1,184,857.03             | 1,184,857.03              |

End of Report

|              |                                                                                                                                                                             |                |         |                   |           |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------|-------------------|-----------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group:  | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | PNY0002224                                                                                                                                                                  | Source:        | PNY     | Rate Type:        |           |
| Date:        | 6/30/2017                                                                                                                                                                   | Reversal:      | N       | Effective Date:   | 6/30/2017 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date: |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 332,855.48 USD | 332,855.48 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 244,552.92 USD | 244,552.92 USD |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 75,307.05 USD  | 75,307.05 USD  |
| 3              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 16,868.68 USD  | 16,868.68 USD  |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 63,491.23 USD  | 63,491.23 USD  |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 2.24 USD       | 2.24 USD       |
| 6              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
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| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0002224<br><b>Date:</b> 6/30/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 6/30/2017<br><b>Exchange Rate:</b> 1.00 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 447.83 USD      | 447.83 USD      |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 83,521.07 USD   | 83,521.07 USD   |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -817,046.50 USD | -817,046.50 USD |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 826,224.16 USD  | 826,224.16 USD  |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -492,793.14 USD | -492,793.14 USD |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -257,781.94 USD | -257,781.94 USD |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -11,145.76 USD  | -11,145.76 USD  |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |

|              |                                                                                                                                                                             |               |         |                   |           |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | PNY0002224                                                                                                                                                                  | Source:       | PNY     | Rate Type:        |           |
| Date:        | 6/30/2017                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 6/30/2017 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Exchange Rate:    | 1.00      |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -231.34 USD    | -231.34 USD    |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -64,271.98 USD | -64,271.98 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 18,383.33 USD  | 18,383.33 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47108   | 0431900                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -18,383.33 USD | -18,383.33 USD |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -9,177.66 USD  | -9,177.66 USD  |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 9,177.66 USD   | 9,177.66 USD   |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 9,177.66 USD   | 9,177.66 USD   |

|                                                                                                                                                                                          |                       |                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|
| Unit: 47101                                                                                                                                                                              | Ledger Group: ACTUALS | Foreign Currency: USD     |
| Journal ID: PNY0002224                                                                                                                                                                   | Source: PNY           | Rate Type:                |
| Date: 6/30/2017                                                                                                                                                                          | Reversal: N           | Effective Date: 6/30/2017 |
| Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date:        | Exchange Rate: 1.00       |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount   |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|----------------|---------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                |               |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                |               |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                |               |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -9,177.66 USD  | -9,177.66 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                |               |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                |               |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47101         | P              | 2           | 9,177.66          | 9,177.66           |
| 47106         | P              | 14          | 826,224.16        | 826,224.16         |
| 47108         | P              | 5           | 844,607.49        | 844,607.49         |

End of Report

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
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| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0002600<br><b>Date:</b> 7/31/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 7/31/2017<br><b>Exchange Rate:</b> 1.00 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 258,426.13 USD | 258,426.13 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 214,348.95 USD | 214,348.95 USD |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 67,696.12 USD  | 67,696.12 USD  |
| 3              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 15,757.09 USD  | 15,757.09 USD  |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 60,192.23 USD  | 60,192.23 USD  |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 6.16 USD       | 6.16 USD       |
| 6              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                |                                                                                                                                                                       |               |         |                   |           |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:          | 47101                                                                                                                                                                 | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:    | PNY0002600                                                                                                                                                            | Source:       | PNY     | Rate Type:        |           |
| Date:          | 7/31/2017                                                                                                                                                             | Reversal:     | N       | Effective Date:   | 7/31/2017 |
| Description:   | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Exchange Rate:    | 1.00      |
| Reversal Date: |                                                                                                                                                                       |               |         |                   |           |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 54.29 USD       | 54.29 USD       |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 81,781.54 USD   | 81,781.54 USD   |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -698,262.51 USD | -698,262.51 USD |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 769,291.10 USD  | 769,291.10 USD  |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -458,835.98 USD | -458,835.98 USD |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -240,018.82 USD | -240,018.82 USD |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -10,377.74 USD  | -10,377.74 USD  |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY0002600                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 7/31/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 7/31/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -215.40 USD    | -215.40 USD    |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -59,843.16 USD | -59,843.16 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 19,812.99 USD  | 19,812.99 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47108   | 0431900                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -19,812.99 USD | -19,812.99 USD |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -71,028.59 USD | -71,028.59 USD |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 71,028.59 USD  | 71,028.59 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 71,028.59 USD  | 71,028.59 USD  |

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
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| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0002600<br><b>Date:</b> 7/31/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 7/31/2017<br><b>Exchange Rate:</b> 1.00 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|----------------|----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                |                |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                |                |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                |                |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -71,028.59 USD | -71,028.59 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                |                |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 71,028.59                | 71,028.59                 |
| 47106                | P                     | 14                 | 769,291.10               | 769,291.10                |
| 47108                | P                     | 5                  | 789,104.09               | 789,104.09                |

End of Report

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0002911<br><b>Date:</b> 8/31/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 8/31/2017<br><b>Exchange Rate:</b> 1.00 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 230,812.44 USD | 230,812.44 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 219,406.85 USD | 219,406.85 USD |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 63,256.76 USD  | 63,256.76 USD  |
| 3              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 17,682.84 USD  | 17,682.84 USD  |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 68,913.70 USD  | 68,913.70 USD  |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 6.16 USD       | 6.16 USD       |
| 6              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY0002911                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 8/31/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 8/31/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 119.76 USD      | 119.76 USD      |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 74,938.30 USD   | 74,938.30 USD   |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -675,136.81 USD | -675,136.81 USD |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 775,305.08 USD  | 775,305.08 USD  |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -462,422.96 USD | -462,422.96 USD |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -241,895.18 USD | -241,895.18 USD |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -10,458.87 USD  | -10,458.87 USD  |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                                 |                              |                                  |
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| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY0002911                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 8/31/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 8/31/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -217.09 USD     | -217.09 USD     |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -60,310.98 USD  | -60,310.98 USD  |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 20,160.85 USD   | 20,160.85 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47108   | 0431150                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -20,160.85 USD  | -20,160.85 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -100,168.27 USD | -100,168.27 USD |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 100,168.27 USD  | 100,168.27 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 100,168.27 USD  | 100,168.27 USD  |

|                                                                                                                                                                                                                                                                            |                                                                                                   |                                                                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0002911<br><b>Date:</b> 8/31/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 8/31/2017<br><b>Exchange Rate:</b> 1.00 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -100,168.27 USD | -100,168.27 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 100,168.27               | 100,168.27                |
| 47106                | P                     | 14                 | 775,305.08               | 775,305.08                |
| 47108                | P                     | 5                  | 795,465.93               | 795,465.93                |

End of Report

|                                                                                                                                                                                                 |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> PNY0003326                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                |
| <b>Date:</b> 9/30/2017                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 9/30/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 272,834.31 USD | 272,834.31 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 220,610.22 USD | 220,610.22 USD |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 73,925.63 USD  | 73,925.63 USD  |
| 3              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 17,482.77 USD  | 17,482.77 USD  |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 67,417.72 USD  | 67,417.72 USD  |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 8.40 USD       | 8.40 USD       |
| 6              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

Unit: 47101  
 Journal ID: PNY0003326  
 Date: 9/30/2017  
 Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT  
 RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED  
 AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST

Ledger Group: ACTUALS  
 Source: PNY  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type:  
 Effective Date: 9/30/2017  
 Exchange Rate: 1.00

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 143.63 USD      | 143.63 USD      |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 73,484.45 USD   | 73,484.45 USD   |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -725,907.13 USD | -725,907.13 USD |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 776,117.09 USD  | 776,117.09 USD  |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -462,907.28 USD | -462,907.28 USD |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -242,148.54 USD | -242,148.54 USD |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -10,469.82 USD  | -10,469.82 USD  |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                 |                 |

|              |                                                                                                                                                                             |               |         |                   |                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | PNY0003326                                                                                                                                                                  | Source:       | PNY     | Rate Type:        |                     |
| Date:        | 9/30/2017                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 9/30/2017           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -217.31 USD    | -217.31 USD    |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -60,374.14 USD | -60,374.14 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 20,475.50 USD  | 20,475.50 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47108   | 0431150                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -20,475.50 USD | -20,475.50 USD |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -50,209.96 USD | -50,209.96 USD |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 50,209.96 USD  | 50,209.96 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 50,209.96 USD  | 50,209.96 USD  |

|                                                                                                                                                                                          |                       |                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|
| Unit: 47101                                                                                                                                                                              | Ledger Group: ACTUALS | Foreign Currency: USD     |
| Journal ID: PNY0003326                                                                                                                                                                   | Source: PNY           | Rate Type:                |
| Date: 9/30/2017                                                                                                                                                                          | Reversal: N           | Effective Date: 9/30/2017 |
| Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date:        | Exchange Rate: 1.00       |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|----------------|----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                |                |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                |                |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                |                |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -50,209.96 USD | -50,209.96 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                |                |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                |                |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47101         | P              | 2           | 50,209.96         | 50,209.96          |
| 47106         | P              | 14          | 776,117.09        | 776,117.09         |
| 47108         | P              | 5           | 796,592.59        | 796,592.59         |

End of Report

|                                                                                                                                                                                                 |                              |                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD      |
| <b>Journal ID:</b> PNY0003628                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                 |
| <b>Date:</b> 10/31/2017                                                                                                                                                                         | <b>Reversal:</b> N           | <b>Effective Date:</b> 10/31/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00        |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                                |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                                |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 293,030.57 USD | 293,030.57 USD |
| 1              |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 236,334.81 USD | 236,334.81 USD |
| 2              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 83,048.56 USD  | 83,048.56 USD  |
| 3              |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 23,047.31 USD  | 23,047.31 USD  |
| 4              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 84,738.92 USD  | 84,738.92 USD  |
| 5              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 28.06 USD      | 28.06 USD      |
| 6              |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                             |                      |         |                          |                            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47101                                                                                                                                                                       | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | PNY0003628                                                                                                                                                                  | <b>Source:</b>       | PNY     | <b>Rate Type:</b>        |                            |
| <b>Date:</b>        | 10/31/2017                                                                                                                                                                  | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 10/31/2017                 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount   | Base Amount      |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|------------------|------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                  |                  |
| 7      | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 393.82 USD       | 393.82 USD       |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 82,520.85 USD    | 82,520.85 USD    |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -803,142.90 USD  | -803,142.90 USD  |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 1,104,271.75 USD | 1,104,271.75 USD |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -658,631.84 USD  | -658,631.84 USD  |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -344,532.78 USD  | -344,532.78 USD  |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -14,896.63 USD   | -14,896.63 USD   |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                  |                  |

|                                                                                                                                                                                                 |                              |                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|
| <b>Unit:</b> 47101                                                                                                                                                                              | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD      |
| <b>Journal ID:</b> PNY0003628                                                                                                                                                                   | <b>Source:</b> PNY           | <b>Rate Type:</b>                 |
| <b>Date:</b> 10/31/2017                                                                                                                                                                         | <b>Reversal:</b> N           | <b>Effective Date:</b> 10/31/2017 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00        |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -309.20 USD     | -309.20 USD     |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -85,901.30 USD  | -85,901.30 USD  |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 22,454.16 USD   | 22,454.16 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47108   | 0431150                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -22,454.16 USD  | -22,454.16 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -301,128.85 USD | -301,128.85 USD |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 301,128.85 USD  | 301,128.85 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 301,128.85 USD  | 301,128.85 USD  |

|                                                                                                                                                                                          |                       |                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------------------------|
| Unit: 47101                                                                                                                                                                              | Ledger Group: ACTUALS | Foreign Currency: USD      |
| Journal ID: PNY0003628                                                                                                                                                                   | Source: PNY           | Rate Type:                 |
| Date: 10/31/2017                                                                                                                                                                         | Reversal: N           | Effective Date: 10/31/2017 |
| Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date:        | Exchange Rate: 1.00        |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -301,128.85 USD | -301,128.85 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47101         | P              | 2           | 301,128.85        | 301,128.85         |
| 47106         | P              | 14          | 1,104,271.75      | 1,104,271.75       |
| 47108         | P              | 5           | 1,126,725.91      | 1,126,725.91       |

End of Report

|              |                                                                                                                                                                             |                |         |                   |            |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------|-------------------|------------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group:  | ACTUALS | Foreign Currency: | USD        |
| Journal ID:  | PNY0003982                                                                                                                                                                  | Source:        | PNY     | Rate Type:        |            |
| Date:        | 11/30/2017                                                                                                                                                                  | Reversal:      | N       | Effective Date:   | 11/30/2017 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date: |         | Exchange Rate:    | 1.00       |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|         |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
|---------|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| ACTUALS |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
| 1       | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 1,019,670.62 USD | 1,019,670.62 USD |
| 1       |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2       | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 466,325.80 USD   | 466,325.80 USD   |
| 2       |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3       | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 173,307.23 USD   | 173,307.23 USD   |
| 3       |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4       | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 34,586.13 USD    | 34,586.13 USD    |
| 4       |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5       | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 102,727.89 USD   | 102,727.89 USD   |
| 5       |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6       | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 77.65 USD        | 77.65 USD        |
| 6       |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|         | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                             |                      |         |                          |                            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47101                                                                                                                                                                       | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | PNY0003982                                                                                                                                                                  | <b>Source:</b>       | PNY     | <b>Rate Type:</b>        |                            |
| <b>Date:</b>        | 11/30/2017                                                                                                                                                                  | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 11/30/2017                 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 519.52 USD        | 519.52 USD        |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 104,805.28 USD    | 104,805.28 USD    |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,902,020.12 USD | -1,902,020.12 USD |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 2,002,041.71 USD  | 2,002,041.71 USD  |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,194,097.76 USD | -1,194,097.76 USD |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -624,637.01 USD   | -624,637.01 USD   |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -27,007.55 USD    | -27,007.55 USD    |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |

|              |                                                                                                                                                                             |                |         |                   |            |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------|-------------------|------------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group:  | ACTUALS | Foreign Currency: | USD        |
| Journal ID:  | PNY0003982                                                                                                                                                                  | Source:        | PNY     | Rate Type:        |            |
| Date:        | 11/30/2017                                                                                                                                                                  | Reversal:      | N       | Effective Date:   | 11/30/2017 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | Reversal Date: |         | Exchange Rate:    | 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -560.57 USD     | -560.57 USD     |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -155,738.82 USD | -155,738.82 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 23,236.54 USD   | 23,236.54 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47108   | 0431150                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -23,236.54 USD  | -23,236.54 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | -100,021.59 USD | -100,021.59 USD |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | 100,021.59 USD  | 100,021.59 USD  |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | 100,021.59 USD  | 100,021.59 USD  |

|                                                                                                                                                                                                                                                                             |                                                                                                   |                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0003982<br><b>Date:</b> 11/30/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 11/30/2017<br><b>Exchange Rate:</b> 1.00 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | -100,021.59 USD | -100,021.59 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                 |                 |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 100,021.59               | 100,021.59                |
| 47106                | P                     | 14                 | 2,002,041.71             | 2,002,041.71              |
| 47108                | P                     | 5                  | 2,025,278.25             | 2,025,278.25              |

End of Report

|                |                                                                                                                                                                             |               |         |                   |            |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|------------|
| Unit:          | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD        |
| Journal ID:    | PNY0004274                                                                                                                                                                  | Source:       | PNY     | Rate Type:        |            |
| Date:          | 12/31/2017                                                                                                                                                                  | Reversal:     | N       | Effective Date:   | 12/31/2017 |
| Description:   | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Exchange Rate:    | 1.00       |
| Reversal Date: |                                                                                                                                                                             |               |         |                   |            |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

ACTUALS

|   |              |                                |       |      |      |            |  |  |                |       |            |                  |                  |
|---|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| 1 | 47106        | 0480000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 2,115,536.04 USD | 2,115,536.04 USD |
| 1 |              | GASVAL                         |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Sales Of Gas-Residential Value |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2 | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 783,163.37 USD   | 783,163.37 USD   |
| 2 |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3 | 47106        | 0481204                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 265,386.89 USD   | 265,386.89 USD   |
| 3 |              | GASSTD                         |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Sales Of Gas-Commercial Stand  |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4 | 47106        | 0481000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 53,077.07 USD    | 53,077.07 USD    |
| 4 |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Sales Of Gas-Industrial        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5 | 47106        | 0489000                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 128,887.23 USD   | 128,887.23 USD   |
| 5 |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Transportation Of Gas Oth      |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6 | 47106        | 0483011                        | 91004 | PNVO | 0226 | 002410370  |  |  |                | CRRNT | 1.00000000 | 149.09 USD       | 149.09 USD       |
| 6 |              | BOTHRV                         |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Sales Of Gas-For Resale        |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                             |                      |         |                          |                            |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47101                                                                                                                                                                       | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | PNY0004274                                                                                                                                                                  | <b>Source:</b>       | PNY     | <b>Rate Type:</b>        |                            |
| <b>Date:</b>        | 12/31/2017                                                                                                                                                                  | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 12/31/2017                 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                        | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|--------------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                        | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 525.84 USD        | 525.84 USD        |
| 7      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Industrial        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47106        | 0489000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 122,822.85 USD    | 122,822.85 USD    |
| 8      |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Trans Of Gas for Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -3,469,548.38 USD | -3,469,548.38 USD |
| 9      |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47108        | 0253139                        | 91004    | PTGO          | 0526     | 002410370  |            |      |                | CRRNT     | 1.00000000 | 3,187,226.34 USD  | 3,187,226.34 USD  |
| 10     |              |                                |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47106        | 0480000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -1,900,989.28 USD | -1,900,989.28 USD |
| 11     |              | GASVAL                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Residential Value |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47106        | 0481204                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -994,414.62 USD   | -994,414.62 USD   |
| 12     |              | GASSTD                         |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Sales Of Gas-Commercial Stand  |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47106        | 0481000                        | 91004    | PNVO          | 0226     | 002410370  |            |      |                | CRRNT     | 1.00000000 | -42,995.68 USD    | -42,995.68 USD    |
| 13     |              | BOTHRV                         |          |               |          |            |            |      |                |           |            |                   |                   |

|              |                                                                                                                                                                             |               |         |                   |                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47101                                                                                                                                                                       | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | PNY0004274                                                                                                                                                                  | Source:       | PNY     | Rate Type:        |                     |
| Date:        | 12/31/2017                                                                                                                                                                  | Reversal:     | N       | Effective Date:   | 12/31/2017          |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-Industrial     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47106   | 0483011                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -892.42 USD     | -892.42 USD     |
| 14           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47106   | 0489000                     | 91004    | PNVO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -247,934.34 USD | -247,934.34 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Trans Of Gas for Others     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47108   | 0253139                     | 94105    | PTGO          | 0526     | 002410370  |            |                |                | CRRNT     | 1.00000000 | 22,998.30 USD   | 22,998.30 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47108   | 0431150                     | 94105    | PTGO          | 0226     | 002410370  |            |                |                | CRRNT     | 1.00000000 | -22,998.30 USD  | -22,998.30 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 19           | 47101   | 0146000                     |          |               |          |            | 47106      |                |                | CRRNT     | 1.00000000 | 282,322.04 USD  | 282,322.04 USD  |
| 19           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 20           | 47106   | 0146000                     |          |               |          |            | 47101      |                |                | CRRNT     | 1.00000000 | -282,322.04 USD | -282,322.04 USD |
| 20           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | AR Intercompany Crossbill   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 21           | 47101   | 0146000                     |          |               |          |            |            |                |                | CRRNT     | 1.00000000 | -282,322.04 USD | -282,322.04 USD |

|                                                                                                                                                                                                                                                                             |                                                                                                   |                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47101<br><b>Journal ID:</b> PNY0004274<br><b>Date:</b> 12/31/2017<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> PNY<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b><br><b>Effective Date:</b> 12/31/2017<br><b>Exchange Rate:</b> 1.00 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|----------------|----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                |                |
| 21     |              |                           |          |               |          |            | 47108      |      |                |           |            |                |                |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                |                |
| 22     | 47108        | 0146000                   |          |               |          |            |            |      |                | CRRNT     | 1.00000000 | 282,322.04 USD | 282,322.04 USD |
| 22     |              |                           |          |               |          |            | 47101      |      |                |           |            |                |                |
|        | Description: | AR Intercompany Crossbill |          |               |          | Reference: |            |      | Open Item Key: |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47101                | P                     | 2                  | 282,322.04               | 282,322.04                |
| 47106                | P                     | 14                 | 3,469,548.38             | 3,469,548.38              |
| 47108                | P                     | 5                  | 3,492,546.68             | 3,492,546.68              |

End of Report

Report ID: PPSFGL05

PeopleSoft Financials  
JOURNAL ENTRY DETAIL REPORT

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Run Date: 02/24/2020

Run Time: 08:34:53 AM

|                       |                                                                                                                                                                              |                      |         |                          |           |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|-----------|
| <b>Unit:</b>          | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD       |
| <b>Journal ID:</b>    | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT     |
| <b>Date:</b>          | 1/31/2018                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 1/31/2018 |
| <b>Description:</b>   | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Exchange Rate:</b>    | 1.00      |
| <b>Reversal Date:</b> |                                                                                                                                                                              |                      |         |                          |           |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

**ACTUALS**

|   |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|---|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| 1 | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 4,195,708.28 USD | 4,195,708.28 USD |
| 1 |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,559,251.92 USD | 1,559,251.92 USD |
| 2 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 476,306.89 USD   | 476,306.89 USD   |
| 3 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4 | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 63,227.72 USD    | 63,227.72 USD    |
| 4 |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5 | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 148,383.13 USD   | 148,383.13 USD   |
| 5 |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6 | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 178.53 USD       | 178.53 USD       |
| 6 |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 1/31/2018                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 1/31/2018                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 413.69 USD        | 413.69 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 136,188.23 USD    | 136,188.23 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -6,579,658.39 USD | -6,579,658.39 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 3,968,987.70 USD  | 3,968,987.70 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -2,367,263.02 USD | -2,367,263.02 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,238,324.16 USD | -1,238,324.16 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -53,541.65 USD    | -53,541.65 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 1/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 1/31/2018<br><b>Exchange Rate:</b> 1.00 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -1,111.32 USD   | -1,111.32 USD   |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -308,747.55 USD | -308,747.55 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 18,179.18 USD   | 18,179.18 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -18,179.18 USD  | -18,179.18 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 10,566,825.27            | 10,566,825.27             |

|                                                                                                                                                                                           |                       |                           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|
| Unit: 47136                                                                                                                                                                               | Ledger Group: ACTUALS | Foreign Currency: USD     |
| Journal ID: TNIMR                                                                                                                                                                         | Source: GAT           | Rate Type: CRRNT          |
| Date: 1/31/2018                                                                                                                                                                           | Reversal: N           | Effective Date: 1/31/2018 |
| Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | Reversal Date:        | Exchange Rate: 1.00       |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|              |                                 |                |         |                   |           |
|--------------|---------------------------------|----------------|---------|-------------------|-----------|
| Unit:        | 47106                           | Ledger Group:  | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | BALSTRCLS5                      | Source:        | GAT     | Rate Type:        | CRRNT     |
| Date:        | 2/28/2018                       | Reversal:      | N       | Effective Date:   | 2/28/2018 |
| Description: | To reclass balances between BUs | Reversal Date: |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

ACTUALS

|   |              |                                |       |      |      |            |  |  |                |  |            |                   |                   |
|---|--------------|--------------------------------|-------|------|------|------------|--|--|----------------|--|------------|-------------------|-------------------|
| 1 | 47138        | 0253139                        | GA499 | PTGO | 0526 |            |  |  |                |  | 1.00000000 | -6,437,795.93 USD | -6,437,795.93 USD |
| 1 |              |                                |       |      |      |            |  |  |                |  |            |                   |                   |
|   | Description: | IMR Deferred Account - TN      |       |      |      | Reference: |  |  | Open Item Key: |  |            |                   |                   |
| 2 | 47136        | 0253139                        | GA499 | PTOP | 0526 |            |  |  |                |  | 1.00000000 | 6,437,795.93 USD  | 6,437,795.93 USD  |
| 2 |              |                                |       |      |      |            |  |  |                |  |            |                   |                   |
|   | Description: | IMR Deferred Account - TN      |       |      |      | Reference: |  |  | Open Item Key: |  |            |                   |                   |
| 3 | 47138        | 0182963                        | GA499 | PTGO | 0526 |            |  |  |                |  | 1.00000000 | -517,245.00 USD   | -517,245.00 USD   |
| 3 |              |                                |       |      |      |            |  |  |                |  |            |                   |                   |
|   | Description: | TN Hedging Open Positions      |       |      |      | Reference: |  |  | Open Item Key: |  |            |                   |                   |
| 4 | 47136        | 0182963                        | GA499 | PTOP | 0526 |            |  |  |                |  | 1.00000000 | 517,245.00 USD    | 517,245.00 USD    |
| 4 |              |                                |       |      |      |            |  |  |                |  |            |                   |                   |
|   | Description: | TN Hedging Open Positions      |       |      |      | Reference: |  |  | Open Item Key: |  |            |                   |                   |
| 5 | 47108        | 0182962                        | GA499 | PNGO | 0526 |            |  |  |                |  | 1.00000000 | -3,938,116.47 USD | -3,938,116.47 USD |
| 5 |              |                                |       |      |      |            |  |  |                |  |            |                   |                   |
|   | Description: | North Carolina Hedging Program |       |      |      | Reference: |  |  | Open Item Key: |  |            |                   |                   |
| 6 | 47106        | 0182962                        | GA499 | PNOP | 0526 |            |  |  |                |  | 1.00000000 | 3,938,116.47 USD  | 3,938,116.47 USD  |
| 6 |              |                                |       |      |      |            |  |  |                |  |            |                   |                   |
|   | Description: | North Carolina Hedging Program |       |      |      | Reference: |  |  | Open Item Key: |  |            |                   |                   |
| 7 | 47158        | 0253133                        | GA499 | PNGN | 0526 |            |  |  |                |  | 1.00000000 | 1,885,437.11 USD  | 1,885,437.11 USD  |
|   |              |                                |       |      |      |            |  |  |                |  |            |                   |                   |

|              |                                 |                |         |                   |           |
|--------------|---------------------------------|----------------|---------|-------------------|-----------|
| Unit:        | 47106                           | Ledger Group:  | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | BALSTRCLS5                      | Source:        | GAT     | Rate Type:        | CRRNT     |
| Date:        | 2/28/2018                       | Reversal:      | N       | Effective Date:   | 2/28/2018 |
| Description: | To reclass balances between BUs | Reversal Date: |         | Exchange Rate:    | 1.00      |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount     | Base Amount        |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|--------------------|--------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                    |                    |
| 7      |              |                           |          |               |          |            |            |      |                |           |            |                    |                    |
|        | Description: | SC All Customers          |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 8      | 47126        | 0253133                   | GA499    | PSOP          | 0526     |            |            |      |                |           | 1.00000000 | -1,885,437.11 USD  | -1,885,437.11 USD  |
| 8      |              |                           |          |               |          |            |            |      |                |           |            |                    |                    |
|        | Description: | SC All Customers          |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 9      | 47128        | 0253133                   | GA499    | PSGO          | 0526     |            |            |      |                |           | 1.00000000 | -12,084,306.77 USD | -12,084,306.77 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                    |                    |
|        | Description: | SC All Customers          |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 10     | 47126        | 0253133                   | GA499    | PSOP          | 0526     |            |            |      |                |           | 1.00000000 | 12,084,306.77 USD  | 12,084,306.77 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                    |                    |
|        | Description: | SC All Customers          |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 17     | 47158        | 0174120                   | GA499    | PNGN          | 0526     |            |            |      |                |           | 1.00000000 | 71,476.00 USD      | 71,476.00 USD      |
| 17     |              |                           |          |               |          |            |            |      |                |           |            |                    |                    |
|        | Description: | Current TN Incentive Plan |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 18     | 47136        | 0174120                   | GA499    | PTOP          | 0526     |            |            |      |                |           | 1.00000000 | -71,476.00 USD     | -71,476.00 USD     |
| 18     |              |                           |          |               |          |            |            |      |                |           |            |                    |                    |
|        | Description: | Current TN Incentive Plan |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 19     | 47138        | 0174120                   | GA499    | PTGO          | 0526     |            |            |      |                |           | 1.00000000 | -698,007.82 USD    | -698,007.82 USD    |
| 19     |              |                           |          |               |          |            |            |      |                |           |            |                    |                    |
|        | Description: | Current TN Incentive Plan |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 20     | 47136        | 0174120                   | GA499    | PTOP          | 0526     |            |            |      |                |           | 1.00000000 | 698,007.82 USD     | 698,007.82 USD     |
| 20     |              |                           |          |               |          |            |            |      |                |           |            |                    |                    |

Unit: 47106  
 Journal ID: BALSTRCLS5  
 Date: 2/28/2018  
 Description: To reclass balances between BUs

Ledger Group: ACTUALS  
 Source: GAT  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type: CRRNT  
 Effective Date: 2/28/2018  
 Exchange Rate: 1.00

| Line #       | Unit    | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount     | Base Amount        |
|--------------|---------|---------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|--------------------|--------------------|
| Line #       | Process | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                    |                    |
| Description: |         | Current TN Incentive Plan |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 21           | 47158   | 0253131                   | GA499    | PNGN          | 0526     |            |            |                |                |           | 1.00000000 | 2,236,117.02 USD   | 2,236,117.02 USD   |
| 21           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NC Def Acct - Sales Cust  |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 22           | 47106   | 0253131                   | GA499    | PNOP          | 0526     |            |            |                |                |           | 1.00000000 | -2,236,117.02 USD  | -2,236,117.02 USD  |
| 22           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NC Def Acct - Sales Cust  |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 23           | 47108   | 0253131                   | GA499    | PNGO          | 0526     |            |            |                |                |           | 1.00000000 | 12,818,848.64 USD  | 12,818,848.64 USD  |
| 23           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NC Def Acct - Sales Cust  |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 24           | 47106   | 0253131                   | GA499    | PNOP          | 0526     |            |            |                |                |           | 1.00000000 | -12,818,848.64 USD | -12,818,848.64 USD |
| 24           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NC Def Acct - Sales Cust  |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 25           | 47158   | 0253132                   | GA499    | PNGN          | 0526     |            |            |                |                |           | 1.00000000 | 5,341,075.12 USD   | 5,341,075.12 USD   |
| 25           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NC Def Acct - All Cust    |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 26           | 47106   | 0253132                   | GA499    | PNOP          | 0526     |            |            |                |                |           | 1.00000000 | -5,341,075.12 USD  | -5,341,075.12 USD  |
| 26           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NC Def Acct - All Cust    |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 27           | 47108   | 0253132                   | GA499    | PNGO          | 0526     |            |            |                |                |           | 1.00000000 | -34,859,293.63 USD | -34,859,293.63 USD |
| 27           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |

Unit: 47106  
 Journal ID: BALSTRCLS5  
 Date: 2/28/2018  
 Description: To reclass balances between BUs

Ledger Group: ACTUALS  
 Source: GAT  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type: CRRNT  
 Effective Date: 2/28/2018  
 Exchange Rate: 1.00

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount     | Base Amount        |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|--------------------|--------------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                    |                    |
| Description: |         | NC Def Acct - All Cust      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 28           | 47106   | 0253132                     | GA499    | PNOP          | 0526     |            |            |                |                |           | 1.00000000 | 34,859,293.63 USD  | 34,859,293.63 USD  |
| 28           |         |                             |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NC Def Acct - All Cust      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 29           | 47156   | 0232898                     | GA499    | PGOP          | 0526     |            |            |                |                |           | 1.00000000 | -45,369,592.14 USD | -45,369,592.14 USD |
| 29           |         |                             |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | A/P - Carolinas Cost of Gas |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 30           | 47146   | 0232898                     | GA499    | PGOZ          | 0526     |            |            |                |                |           | 1.00000000 | 45,369,592.14 USD  | 45,369,592.14 USD  |
| 30           |         |                             |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | A/P - Carolinas Cost of Gas |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 31           | 47108   | 0232123                     | GA499    | PNGO          | 0526     |            |            |                |                |           | 1.00000000 | 368,793.00 USD     | 368,793.00 USD     |
| 31           |         |                             |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NCUC Regulatory Fee Pay     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 32           | 47106   | 0232123                     | GA499    | PNOP          | 0526     |            |            |                |                |           | 1.00000000 | -368,793.00 USD    | -368,793.00 USD    |
| 32           |         |                             |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | NCUC Regulatory Fee Pay     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 33           | 47106   | 0417003                     | GA499    | PNOP          | 0526     |            |            |                |                |           | 1.00000000 | 18,802,976.85 USD  | 18,802,976.85 USD  |
| 33           |         |                             |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | Secondary Market Revenue    |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 34           | 47106   | 0417003                     | GA499    | PNOP          | 0526     |            |            |                |                |           | 1.00000000 | -18,802,976.85 USD | -18,802,976.85 USD |
| 34           |         |                             |          |               |          |            |            |                |                |           |            |                    |                    |
|              |         | BOTH RV                     |          |               |          |            |            |                |                |           |            |                    |                    |

Unit: 47106  
 Journal ID: BALSTRCLS5  
 Date: 2/28/2018  
 Description: To reclass balances between BUs

Ledger Group: ACTUALS  
 Source: GAT  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type: CRRNT  
 Effective Date: 2/28/2018  
 Exchange Rate: 1.00

| Line #       | Unit    | Account                       | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------------|---------|-------------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-------------------|-------------------|
| Line #       | Process | Product                       | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                   |                   |
| Description: |         | Secondary Market Revenue      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                   |                   |
| 35           | 47126   | 0417003                       | GA499    | PSOP          | 0526     |            |            |                |                |           | 1.00000000 | 3,297,372.06 USD  | 3,297,372.06 USD  |
| 35           |         | GASOSS                        |          |               |          |            |            |                |                |           |            |                   |                   |
| Description: |         | Secondary Market Revenue      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                   |                   |
| 36           | 47126   | 0417003                       | GA499    | PSOP          | 0526     |            |            |                |                |           | 1.00000000 | -3,297,372.06 USD | -3,297,372.06 USD |
| 36           |         | BOTHRV                        |          |               |          |            |            |                |                |           |            |                   |                   |
| Description: |         | Secondary Market Revenue      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                   |                   |
| 37           | 47136   | 0481204                       | GA499    | PTOP          | 0526     |            |            |                |                |           | 1.00000000 | -46,459.97 USD    | -46,459.97 USD    |
| 37           |         | COMSTD                        |          |               |          |            |            |                |                |           |            |                   |                   |
| Description: |         | Sales Of Gas-Commercial Stand |          |               |          | Reference: |            | Open Item Key: |                |           |            |                   |                   |
| 38           | 47136   | 0481200                       | GA499    | PTOP          | 0526     |            |            |                |                |           | 1.00000000 | 46,459.97 USD     | 46,459.97 USD     |
| 38           |         | COMSTD                        |          |               |          |            |            |                |                |           |            |                   |                   |
| Description: |         | Gas Commercial Sales          |          |               |          | Reference: |            | Open Item Key: |                |           |            |                   |                   |
| 39           | 47136   | 0417123                       | GA499    | PTOP          | 0526     |            |            |                |                |           | 1.00000000 | -11,300.25 USD    | -11,300.25 USD    |
| 39           |         |                               |          |               |          |            |            |                |                |           |            |                   |                   |
| Description: |         | CNG Cost of Gas - TN Cust     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                   |                   |
| 40           | 47136   | 0417123                       | GA499    | PTOP          | 0526     |            |            |                |                |           | 1.00000000 | 11,300.25 USD     | 11,300.25 USD     |
| 40           |         | CNG                           |          |               |          |            |            |                |                |           |            |                   |                   |
| Description: |         | CNG Cost of Gas - TN Cust     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                   |                   |
| 41           | 47156   | 0164100                       | GA459    | PGOP          | 0526     |            |            |                |                |           | 1.00000000 | -13,383.95 USD    | -13,383.95 USD    |
| 41           | MISC    |                               | 164NLS   | ACT           |          | X          |            |                |                |           |            |                   |                   |

Unit: 47106  
 Journal ID: BALSTRCLS5  
 Date: 2/28/2018  
 Description: To reclass balances between BUs

Ledger Group: ACTUALS  
 Source: GAT  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type: CRRNT  
 Effective Date: 2/28/2018  
 Exchange Rate: 1.00

| Line #       | Unit    | Account                       | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount     | Base Amount        |
|--------------|---------|-------------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|--------------------|--------------------|
| Line #       | Process | Product                       | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                    |                    |
| Description: |         | Storage Gas-Current Inventory |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 42           | 47146   | 0164100                       | GA459    | PGOZ          | 0526     |            |            |                |                |           | 1.00000000 | 13,383.95 USD      | 13,383.95 USD      |
| 42           | MISC    |                               | 164NLS   | ACT           |          | X          |            |                |                |           |            |                    |                    |
| Description: |         | Storage Gas-Current Inventory |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 43           | 47106   | 0146000                       |          |               |          |            | 47138      |                |                |           | 1.00000000 | -7,653,048.75 USD  | -7,653,048.75 USD  |
| 43           |         |                               |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 44           | 47138   | 0146000                       |          |               |          |            | 47106      |                |                |           | 1.00000000 | 7,653,048.75 USD   | 7,653,048.75 USD   |
| 44           |         |                               |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 45           | 47106   | 0146000                       |          |               |          |            | 47136      |                |                |           | 1.00000000 | 7,581,572.75 USD   | 7,581,572.75 USD   |
| 45           |         |                               |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 46           | 47136   | 0146000                       |          |               |          |            | 47106      |                |                |           | 1.00000000 | -7,581,572.75 USD  | -7,581,572.75 USD  |
| 46           |         |                               |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 47           | 47106   | 0146000                       |          |               |          |            | 47108      |                |                |           | 1.00000000 | -25,609,768.46 USD | -25,609,768.46 USD |
| 47           |         |                               |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 48           | 47108   | 0146000                       |          |               |          |            | 47106      |                |                |           | 1.00000000 | 25,609,768.46 USD  | 25,609,768.46 USD  |
| 48           |         |                               |          |               |          |            |            |                |                |           |            |                    |                    |

|                                              |                       |                           |
|----------------------------------------------|-----------------------|---------------------------|
| Unit: 47106                                  | Ledger Group: ACTUALS | Foreign Currency: USD     |
| Journal ID: BALSTRCLS5                       | Source: GAT           | Rate Type: CRRNT          |
| Date: 2/28/2018                              | Reversal: N           | Effective Date: 2/28/2018 |
| Description: To reclass balances between BUs | Reversal Date:        | Exchange Rate: 1.00       |

| Line # | Unit                                   | Account | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount     | Base Amount        |
|--------|----------------------------------------|---------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|--------------------|--------------------|
| Line # | Process                                | Product | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                    |                    |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 49     | 47106                                  | 0146000 |          |               |          |            |            |      |                |           | 1.00000000 | 9,534,105.25 USD   | 9,534,105.25 USD   |
| 49     |                                        |         |          |               |          |            | 47158      |      |                |           |            |                    |                    |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 50     | 47158                                  | 0146000 |          |               |          |            |            |      |                |           | 1.00000000 | -9,534,105.25 USD  | -9,534,105.25 USD  |
| 50     |                                        |         |          |               |          |            | 47106      |      |                |           |            |                    |                    |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 51     | 47106                                  | 0146000 |          |               |          |            |            |      |                |           | 1.00000000 | 10,198,869.66 USD  | 10,198,869.66 USD  |
| 51     |                                        |         |          |               |          |            | 47126      |      |                |           |            |                    |                    |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 52     | 47126                                  | 0146000 |          |               |          |            |            |      |                |           | 1.00000000 | -10,198,869.66 USD | -10,198,869.66 USD |
| 52     |                                        |         |          |               |          |            | 47106      |      |                |           |            |                    |                    |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 53     | 47106                                  | 0146000 |          |               |          |            |            |      |                |           | 1.00000000 | -12,084,306.77 USD | -12,084,306.77 USD |
| 53     |                                        |         |          |               |          |            | 47128      |      |                |           |            |                    |                    |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 54     | 47128                                  | 0146000 |          |               |          |            |            |      |                |           | 1.00000000 | 12,084,306.77 USD  | 12,084,306.77 USD  |
| 54     |                                        |         |          |               |          |            | 47106      |      |                |           |            |                    |                    |
|        | Description: AR Intercompany Crossbill |         |          |               |          | Reference: |            |      | Open Item Key: |           |            |                    |                    |
| 55     | 47106                                  | 0146000 |          |               |          |            |            |      |                |           | 1.00000000 | -45,369,592.14 USD | -45,369,592.14 USD |
| 55     |                                        |         |          |               |          |            | 47156      |      |                |           |            |                    |                    |

|                                                                                                                                      |                                                                                                   |                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47106<br><b>Journal ID:</b> BALSTRCLS5<br><b>Date:</b> 2/28/2018<br><b>Description:</b> To reclass balances between BUs | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 2/28/2018<br><b>Exchange Rate:</b> 1.00 |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line #       | Unit    | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount     | Base Amount        |
|--------------|---------|---------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|--------------------|--------------------|
| Line #       | Process | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 56           | 47156   | 0146000                   |          |               |          |            | 47106      |                |                |           | 1.00000000 | 45,369,592.14 USD  | 45,369,592.14 USD  |
| 56           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 57           | 47106   | 0146000                   |          |               |          |            | 47146      |                |                |           | 1.00000000 | 45,369,592.14 USD  | 45,369,592.14 USD  |
| 57           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 58           | 47146   | 0146000                   |          |               |          |            | 47106      |                |                |           | 1.00000000 | -45,369,592.14 USD | -45,369,592.14 USD |
| 58           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 59           | 47106   | 0146000                   |          |               |          |            | 47156      |                |                |           | 1.00000000 | -13,383.95 USD     | -13,383.95 USD     |
| 59           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 60           | 47156   | 0146000                   |          |               |          |            | 47106      |                |                |           | 1.00000000 | 13,383.95 USD      | 13,383.95 USD      |
| 60           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 61           | 47106   | 0146000                   |          |               |          |            | 47146      |                |                |           | 1.00000000 | 13,383.95 USD      | 13,383.95 USD      |
| 61           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |
| Description: |         | AR Intercompany Crossbill |          |               |          | Reference: |            | Open Item Key: |                |           |            |                    |                    |
| 62           | 47146   | 0146000                   |          |               |          |            | 47106      |                |                |           | 1.00000000 | -13,383.95 USD     | -13,383.95 USD     |
| 62           |         |                           |          |               |          |            |            |                |                |           |            |                    |                    |

|                                                     |                              |                                  |
|-----------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47106                                  | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> BALSTRCLS5                       | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 2/28/2018                              | <b>Reversal:</b> N           | <b>Effective Date:</b> 2/28/2018 |
| <b>Description:</b> To reclass balances between BUs | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------------|---------|---------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------|----------------|-------------|
| Line #       | Process | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |      |                |             |
| Description: |         | AR Intercompany Crossbill |          |               |          | Reference: |            | Open Item Key: |                |           |      |                |             |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47106                | P                     | 18                 | 130,297,910.70           | 130,297,910.70            |
| 47108                | P                     | 5                  | 38,797,410.10            | 38,797,410.10             |
| 47126                | P                     | 5                  | 15,381,678.83            | 15,381,678.83             |
| 47128                | P                     | 2                  | 12,084,306.77            | 12,084,306.77             |
| 47136                | P                     | 9                  | 7,710,808.97             | 7,710,808.97              |
| 47138                | P                     | 4                  | 7,653,048.75             | 7,653,048.75              |
| 47146                | P                     | 4                  | 45,382,976.09            | 45,382,976.09             |
| 47156                | P                     | 4                  | 45,382,976.09            | 45,382,976.09             |
| 47158                | P                     | 5                  | 9,534,105.25             | 9,534,105.25              |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 2/28/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 2/28/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 3,230,890.07 USD | 3,230,890.07 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,140,066.19 USD | 1,140,066.19 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 335,450.65 USD   | 335,450.65 USD   |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 38,718.45 USD    | 38,718.45 USD    |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 108,860.04 USD   | 108,860.04 USD   |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 88.75 USD        | 88.75 USD        |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 2/28/2018                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 2/28/2018                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 211.36 USD        | 211.36 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 106,649.15 USD    | 106,649.15 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -4,960,934.66 USD | -4,960,934.66 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 3,776,922.54 USD  | 3,776,922.54 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -2,252,707.68 USD | -2,252,707.68 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,178,399.83 USD | -1,178,399.83 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -50,950.69 USD    | -50,950.69 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 2/28/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 2/28/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -1,057.54 USD   | -1,057.54 USD   |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -293,806.80 USD | -293,806.80 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 11,523.18 USD   | 11,523.18 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -11,523.18 USD  | -11,523.18 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47136         | P              | 17          | 8,749,380.38      | 8,749,380.38       |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 2/28/2018                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 2/28/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|              |                                                                                                                                                                                                               |                |          |                   |           |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------|-------------------|-----------|
| Unit:        | 47129                                                                                                                                                                                                         | Ledger Group:  | ACTUALS  | Foreign Currency: | USD       |
| Journal ID:  | CUST                                                                                                                                                                                                          | Source:        | ONL      | Rate Type:        | CRRNT     |
| Date:        | 3/31/2018                                                                                                                                                                                                     | Reversal:      | D        | Effective Date:   | 3/31/2018 |
| Description: | Purpose: To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. |                |          | Exchange Rate:    | 1.00      |
|              |                                                                                                                                                                                                               | Reversal Date: | 6/1/2018 |                   |           |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|----------------|--------------|-------------------------------|--|--|--|------------|----------------|--|--|-------|------------|-------------------|-------------------|
| <b>ACTUALS</b> |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
| 1              | 47129        | 0182370                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | 12,128,486.00 USD | 12,128,486.00 USD |
| 1              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | Current Portion of Reg Assets |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |
| 2              | 47129        | 0253136                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | -8,018,242.00 USD | -8,018,242.00 USD |
| 2              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | NC Def Acct - All Cust        |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |
| 3              | 47129        | 0253139                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | -2,677,954.00 USD | -2,677,954.00 USD |
| 3              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | SC All Customers              |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |
| 4              | 47129        | 0253211                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | -1,432,290.00 USD | -1,432,290.00 USD |
| 4              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | ACA - Nashville Gas Purchases |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47129         | P              | 4           | 12,128,486.00     | 12,128,486.00      |

Unit: 47129  
Journal ID: CUST  
Date: 3/31/2018  
Description: Purpose: To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account.

Ledger Group: ACTUALS  
Source: ONL  
Reversal: D  
Reversal Date: 6/1/2018

Foreign Currency: USD  
Rate Type: CRRNT  
Effective Date: 3/31/2018  
Exchange Rate: 1.00

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 3/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 3/31/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,713,153.94 USD | 1,713,153.94 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 685,172.25 USD   | 685,172.25 USD   |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 188,923.14 USD   | 188,923.14 USD   |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 40,222.11 USD    | 40,222.11 USD    |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 114,428.85 USD   | 114,428.85 USD   |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 86.92 USD        | 86.92 USD        |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 3/31/2018                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 3/31/2018                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 241.93 USD        | 241.93 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 113,946.08 USD    | 113,946.08 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -2,856,175.22 USD | -2,856,175.22 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 2,851,853.96 USD  | 2,851,853.96 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,700,959.78 USD | -1,700,959.78 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -889,778.43 USD   | -889,778.43 USD   |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -38,471.51 USD    | -38,471.51 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                            |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 3/31/2018                                                                                                                                                                     | <b>Reversal:</b> N           | <b>Effective Date:</b> 3/31/2018 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -798.52 USD     | -798.52 USD     |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -221,845.72 USD | -221,845.72 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 9,459.46 USD    | 9,459.46 USD    |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -9,459.46 USD   | -9,459.46 USD   |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 5,717,488.64             | 5,717,488.64              |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 3/31/2018                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 3/31/2018           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 4/30/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 4/30/2018<br><b>Exchange Rate:</b> 1.00 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,698,582.62 USD | 1,698,582.62 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 655,352.24 USD   | 655,352.24 USD   |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 218,073.36 USD   | 218,073.36 USD   |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 31,975.22 USD    | 31,975.22 USD    |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 100,470.71 USD   | 100,470.71 USD   |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 60.34 USD        | 60.34 USD        |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                |                                                                                                                                                                        |               |         |                   |           |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:          | 47136                                                                                                                                                                  | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:    | TNIMR                                                                                                                                                                  | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:          | 4/30/2018                                                                                                                                                              | Reversal:     | N       | Effective Date:   | 4/30/2018 |
| Description:   | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |
| Reversal Date: |                                                                                                                                                                        |               |         |                   |           |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 209.64 USD        | 209.64 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 108,472.00 USD    | 108,472.00 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -2,813,196.13 USD | -2,813,196.13 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 1,842,916.11 USD  | 1,842,916.11 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,099,188.88 USD | -1,099,188.88 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -574,989.83 USD   | -574,989.83 USD   |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -24,860.94 USD    | -24,860.94 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                            |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 4/30/2018                                                                                                                                                                     | <b>Reversal:</b> N           | <b>Effective Date:</b> 4/30/2018 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -516.02 USD     | -516.02 USD     |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -143,360.44 USD | -143,360.44 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 8,168.23 USD    | 8,168.23 USD    |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -8,168.23 USD   | -8,168.23 USD   |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 4,664,280.47             | 4,664,280.47              |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 4/30/2018                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 4/30/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                         |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR.<br><b>Date:</b> 5/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 5/31/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 822,621.64 USD | 822,621.64 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 380,091.12 USD | 380,091.12 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 123,590.52 USD | 123,590.52 USD |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 17,827.04 USD  | 17,827.04 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 71,805.71 USD  | 71,805.71 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 21.95 USD      | 21.95 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                                                                                                                                                                                                  |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                               | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR.                                                                                                                                                                        | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 5/31/2018                                                                                                                                                                           | <b>Reversal:</b> N           | <b>Effective Date:</b> 5/31/2018 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 262.24 USD        | 262.24 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 91,781.48 USD     | 91,781.48 USD     |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -1,508,001.70 USD | -1,508,001.70 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 1,184,101.61 USD  | 1,184,101.61 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -706,245.56 USD   | -706,245.56 USD   |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -369,439.71 USD   | -369,439.71 USD   |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -15,973.53 USD    | -15,973.53 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|              |                                                                                                                                                                        |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                  | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR.                                                                                                                                                                 | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 5/31/2018                                                                                                                                                              | Reversal:     | N       | Effective Date:   | 5/31/2018           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -331.55 USD    | -331.55 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -92,111.26 USD | -92,111.26 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 6,481.19 USD   | 6,481.19 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -6,481.19 USD  | -6,481.19 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47136         | P              | 17          | 2,698,584.50      | 2,698,584.50       |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR.                                                                                                                                                                       | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 5/31/2018                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 5/31/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR-TU<br><b>Date:</b> 5/31/2018<br><b>Description:</b> TO RECORD TRUE UP TO AUTHORIZED TENNESSEE INTEGRITY MANAGEMENT, THE PROVISION FOR RATE REFUND ON TNIMR AND ASSOCIATED INTEREST ON DEFERRED ACCOUNT. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 5/31/2018<br><b>Exchange Rate:</b> 1.00 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

**ACTUALS**

|    |              |                       |       |      |      |            |  |  |                |       |            |                 |                 |
|----|--------------|-----------------------|-------|------|------|------------|--|--|----------------|-------|------------|-----------------|-----------------|
| 18 | 47136        | 0480000               | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -110,037.43 USD | -110,037.43 USD |
| 18 |              | RESVAL                |       |      |      |            |  |  |                |       |            |                 |                 |
|    | Description: | Residential Sales-Gas |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 19 | 47136        | 0481200               | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -57,560.99 USD  | -57,560.99 USD  |
| 19 |              | COMSTD                |       |      |      |            |  |  |                |       |            |                 |                 |
|    | Description: | Residential Sales-Gas |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 20 | 47136        | 0481000               | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -2,488.76 USD   | -2,488.76 USD   |
| 20 |              | INDSLS                |       |      |      |            |  |  |                |       |            |                 |                 |
|    | Description: | Residential Sales-Gas |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 21 | 47136        | 0483011               | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -51.65 USD      | -51.65 USD      |
| 21 |              | GASRSL                |       |      |      |            |  |  |                |       |            |                 |                 |
|    | Description: | Residential Sales-Gas |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 22 | 47136        | 0489000               | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -14,351.51 USD  | -14,351.51 USD  |
| 22 |              | BOTHRV                |       |      |      |            |  |  |                |       |            |                 |                 |
|    | Description: | Residential Sales-Gas |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 23 | 47136        | 0253139               | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,535.15 USD    | 1,535.15 USD    |
| 23 |              |                       |       |      |      |            |  |  |                |       |            |                 |                 |
|    | Description: | Residential Sales-Gas |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |

|                                                                                                                                                                         |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                      | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR-TU                                                                                                                                             | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 5/31/2018                                                                                                                                                  | <b>Reversal:</b> N           | <b>Effective Date:</b> 5/31/2018 |
| <b>Description:</b> TO RECORD TRUE UP TO AUTHORIZED TENNESSEE INTEGRITY MANAGEMENT, THE PROVISION FOR RATE REFUND ON TNIMR AND ASSOCIATED INTEREST ON DEFERRED ACCOUNT. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit         | Account               | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|-----------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product               | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 24     | 47136        | 0431150               | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,535.15 USD     | -1,535.15 USD     |
| 24     |              |                       |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 25     | 47136        | 0253139               | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 1,756,604.42 USD  | 1,756,604.42 USD  |
| 25     |              |                       |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 26     | 47136        | 0253139               | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,572,114.08 USD | -1,572,114.08 USD |
| 26     |              |                       |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 9                  | 1,758,139.57             | 1,758,139.57              |

End of Report

|              |                                                                                                                                                                                                               |                |         |                   |           |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------|-------------------|-----------|
| Unit:        | 47129                                                                                                                                                                                                         | Ledger Group:  | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | CUST                                                                                                                                                                                                          | Source:        | ONL     | Rate Type:        | CRRNT     |
| Date:        | 6/1/2018                                                                                                                                                                                                      | Reversal:      | R       | Effective Date:   | 3/31/2018 |
| Description: | Purpose: To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. |                |         | Exchange Rate:    | 1.00      |
|              |                                                                                                                                                                                                               | Reversal Date: |         |                   |           |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                               |  |  |  |            |                |  |  |       |            |                    |                    |
|----------------|--------------|-------------------------------|--|--|--|------------|----------------|--|--|-------|------------|--------------------|--------------------|
| <b>ACTUALS</b> |              |                               |  |  |  |            |                |  |  |       |            |                    |                    |
| 1              | 47129        | 0182370                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | -12,128,486.00 USD | -12,128,486.00 USD |
| 1              |              |                               |  |  |  |            |                |  |  |       |            |                    |                    |
|                | Description: | Current Portion of Reg Assets |  |  |  | Reference: | Open Item Key: |  |  |       |            |                    |                    |
| 2              | 47129        | 0253136                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | 8,018,242.00 USD   | 8,018,242.00 USD   |
| 2              |              |                               |  |  |  |            |                |  |  |       |            |                    |                    |
|                | Description: | NC Def Acct - All Cust        |  |  |  | Reference: | Open Item Key: |  |  |       |            |                    |                    |
| 3              | 47129        | 0253139                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | 2,677,954.00 USD   | 2,677,954.00 USD   |
| 3              |              |                               |  |  |  |            |                |  |  |       |            |                    |                    |
|                | Description: | SC All Customers              |  |  |  | Reference: | Open Item Key: |  |  |       |            |                    |                    |
| 4              | 47129        | 0253211                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | 1,432,290.00 USD   | 1,432,290.00 USD   |
| 4              |              |                               |  |  |  |            |                |  |  |       |            |                    |                    |
|                | Description: | ACA - Nashville Gas Purchases |  |  |  | Reference: | Open Item Key: |  |  |       |            |                    |                    |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47129         | P              | 4           | 12,128,486.00     | 12,128,486.00      |

|                     |                                                                                                                                                                                                               |                      |         |                          |                            |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47129                                                                                                                                                                                                         | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | CUST                                                                                                                                                                                                          | <b>Source:</b>       | ONL     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 6/1/2018                                                                                                                                                                                                      | <b>Reversal:</b>     | R       | <b>Effective Date:</b>   | 3/31/2018                  |
| <b>Description:</b> | Purpose: To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                                                                                                   |                                                                                                            |                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47129<br><b>Journal ID:</b> CUST<br><b>Date:</b> 6/30/2018<br><b>Description:</b> To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. HFM/Balance Sheet/CONSLBSA 10900_LP.47129_LP. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> ONL<br><b>Reversal:</b> D<br><b>Reversal Date:</b> 9/1/2018 | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 6/30/2018<br><b>Exchange Rate:</b> 1.00 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

|                |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|----------------|--------------|-------------------------------|--|--|--|------------|----------------|--|--|-------|------------|-------------------|-------------------|
| <b>ACTUALS</b> |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
| 1              | 47129        | 0182370                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | 2,466,129.00 USD  | 2,466,129.00 USD  |
| 1              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | Current Portion of Reg Assets |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |
| 3              | 47129        | 0253139                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | -1,470,805.00 USD | -1,470,805.00 USD |
| 3              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | IMR Deferred Account - TN     |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |
| 4              | 47129        | 0253211                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | -995,324.00 USD   | -995,324.00 USD   |
| 4              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | Deferred MtM Gain/Loss        |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47129                | P                     | 3                  | 2,466,129.00             | 2,466,129.00              |

End of Report

|                                                                                                                                                                                           |                       |                           |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|--|
| Unit: 47136                                                                                                                                                                               | Ledger Group: ACTUALS | Foreign Currency: USD     |  |
| Journal ID: TNIMR                                                                                                                                                                         | Source: GAT           | Rate Type: CRRNT          |  |
| Date: 6/30/2018                                                                                                                                                                           | Reversal: N           | Effective Date: 6/30/2018 |  |
| Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | Reversal Date:        | Exchange Rate: 1.00       |  |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 367,795.54 USD | 367,795.54 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 295,173.11 USD | 295,173.11 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 92,301.87 USD  | 92,301.87 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 19,990.82 USD  | 19,990.82 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 80,283.52 USD  | 80,283.52 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 17.07 USD      | 17.07 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 6/30/2018                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 6/30/2018                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 582.99 USD      | 582.99 USD      |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 101,654.96 USD  | 101,654.96 USD  |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -957,799.88 USD | -957,799.88 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 838,476.73 USD  | 838,476.73 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -500,101.07 USD | -500,101.07 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -261,604.74 USD | -261,604.74 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -11,311.05 USD  | -11,311.05 USD  |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                                  |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                               | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                         | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 6/30/2018                                                                                                                                                                           | <b>Reversal:</b> N           | <b>Effective Date:</b> 6/30/2018 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -234.77 USD    | -234.77 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -65,225.10 USD | -65,225.10 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 5,679.83 USD   | 5,679.83 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -5,679.83 USD  | -5,679.83 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 1,801,956.44             | 1,801,956.44              |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 6/30/2018                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 6/30/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 7/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 7/31/2018<br><b>Exchange Rate:</b> 1.00 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 293,405.71 USD | 293,405.71 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 255,468.56 USD | 255,468.56 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 19,931.45 USD  | 19,931.45 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 78,365.06 USD  | 78,365.06 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 75,654.75 USD  | 75,654.75 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 16.45 USD      | 16.45 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 7/31/2018                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 7/31/2018                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 81.60 USD       | 81.60 USD       |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 105,033.56 USD  | 105,033.56 USD  |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -827,957.14 USD | -827,957.14 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 780,699.38 USD  | 780,699.38 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -465,640.34 USD | -465,640.34 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -243,578.20 USD | -243,578.20 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -10,531.63 USD  | -10,531.63 USD  |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                            |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 7/31/2018                                                                                                                                                                     | <b>Reversal:</b> N           | <b>Effective Date:</b> 7/31/2018 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -218.60 USD    | -218.60 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -60,730.61 USD | -60,730.61 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 5,655.56 USD   | 5,655.56 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -5,655.56 USD  | -5,655.56 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 1,614,312.08             | 1,614,312.08              |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 7/31/2018                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 7/31/2018           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 8/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 8/31/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 276,116.33 USD | 276,116.33 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 257,203.28 USD | 257,203.28 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 75,839.92 USD  | 75,839.92 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 21,695.48 USD  | 21,695.48 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 84,347.03 USD  | 84,347.03 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 18.50 USD      | 18.50 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 8/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 8/31/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 139.94 USD      | 139.94 USD      |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 105,613.86 USD  | 105,613.86 USD  |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -820,974.34 USD | -820,974.34 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 786,802.54 USD  | 786,802.54 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -469,280.51 USD | -469,280.51 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -245,482.40 USD | -245,482.40 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -10,613.96 USD  | -10,613.96 USD  |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 8/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 8/31/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -220.30 USD    | -220.30 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -61,205.37 USD | -61,205.37 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 5,518.55 USD   | 5,518.55 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -5,518.55 USD  | -5,518.55 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 1,613,295.43             | 1,613,295.43              |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 8/31/2018                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 8/31/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                                                                                                  |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47129<br><b>Journal ID:</b> CUST<br><b>Date:</b> 9/1/2018<br><b>Description:</b> To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. HFM/Balance Sheet/CONSLBSA 10900_LP.47129_LP. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> ONL<br><b>Reversal:</b> R<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 6/30/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

|                |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|----------------|--------------|-------------------------------|--|--|--|------------|----------------|--|--|-------|------------|-------------------|-------------------|
| <b>ACTUALS</b> |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
| 1              | 47129        | 0182370                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | -2,466,129.00 USD | -2,466,129.00 USD |
| 1              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | Current Portion of Reg Assets |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |
| 3              | 47129        | 0253139                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | 1,470,805.00 USD  | 1,470,805.00 USD  |
| 3              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | IMR Deferred Account - TN     |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |
| 4              | 47129        | 0253211                       |  |  |  |            |                |  |  | CRRNT | 1.00000000 | 995,324.00 USD    | 995,324.00 USD    |
| 4              |              |                               |  |  |  |            |                |  |  |       |            |                   |                   |
|                | Description: | Deferred MtM Gain/Loss        |  |  |  | Reference: | Open Item Key: |  |  |       |            |                   |                   |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47129                | P                     | 3                  | 2,466,129.00             | 2,466,129.00              |

End of Report

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| <b>Unit:</b> 47129<br><b>Journal ID:</b> CUST<br><b>Date:</b> 9/30/2018<br><b>Description:</b> To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. HFM/Balance Sheet/CONSLBSA 10900_LP.47129_LP. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> ONL<br><b>Reversal:</b> D<br><b>Reversal Date:</b> 12/1/2018 | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 9/30/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

|   |       |              |  |                               |  |  |  |            |  |                |            |                   |                   |
|---|-------|--------------|--|-------------------------------|--|--|--|------------|--|----------------|------------|-------------------|-------------------|
| 1 | 47129 | 0182370      |  |                               |  |  |  |            |  | CRRNT          | 1.00000000 | 6,492,981.00 USD  | 6,492,981.00 USD  |
| 1 |       |              |  |                               |  |  |  |            |  |                |            |                   |                   |
|   |       | Description: |  | Current Portion of Reg Assets |  |  |  | Reference: |  | Open Item Key: |            |                   |                   |
| 3 | 47129 | 0253139      |  |                               |  |  |  |            |  | CRRNT          | 1.00000000 | -1,315,169.00 USD | -1,315,169.00 USD |
| 3 |       |              |  |                               |  |  |  |            |  |                |            |                   |                   |
|   |       | Description: |  | IMR Deferred Account - TN     |  |  |  | Reference: |  | Open Item Key: |            |                   |                   |
| 4 | 47129 | 0253211      |  |                               |  |  |  |            |  | CRRNT          | 1.00000000 | -214,523.00 USD   | -214,523.00 USD   |
| 4 |       |              |  |                               |  |  |  |            |  |                |            |                   |                   |
|   |       | Description: |  | Deferred MtM Gain/Loss        |  |  |  | Reference: |  | Open Item Key: |            |                   |                   |
| 5 | 47129 | 0253132      |  |                               |  |  |  |            |  | CRRNT          | 1.00000000 | -2,644,137.00 USD | -2,644,137.00 USD |
| 5 |       |              |  |                               |  |  |  |            |  |                |            |                   |                   |
|   |       | Description: |  | Deferred MtM Gain/Loss        |  |  |  | Reference: |  | Open Item Key: |            |                   |                   |
| 6 | 47129 | 0253133      |  |                               |  |  |  |            |  | CRRNT          | 1.00000000 | -2,319,152.00 USD | -2,319,152.00 USD |
| 6 |       |              |  |                               |  |  |  |            |  |                |            |                   |                   |
|   |       | Description: |  | Deferred MtM Gain/Loss        |  |  |  | Reference: |  | Open Item Key: |            |                   |                   |

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| <b>Unit:</b> 47129<br><b>Journal ID:</b> CUST<br><b>Date:</b> 9/30/2018<br><b>Description:</b> To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. HFM/Balance Sheet/CONSLBSA 10900_LP.47129_LP. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> ONL<br><b>Reversal:</b> D<br><b>Reversal Date:</b> 12/1/2018 | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 9/30/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47129                | P                     | 5                  | 6,492,981.00             | 6,492,981.00              |

End of Report

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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 9/30/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 9/30/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 313,165.45 USD | 313,165.45 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 281,458.49 USD | 281,458.49 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 82,295.85 USD  | 82,295.85 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 21,703.52 USD  | 21,703.52 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 79,728.42 USD  | 79,728.42 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 21.74 USD      | 21.74 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 9/30/2018                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 9/30/2018                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 403.75 USD      | 403.75 USD      |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 99,525.87 USD   | 99,525.87 USD   |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -878,303.09 USD | -878,303.09 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 787,626.60 USD  | 787,626.60 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -469,772.01 USD | -469,772.01 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -245,739.50 USD | -245,739.50 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -10,625.08 USD  | -10,625.08 USD  |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 9/30/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 9/30/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -220.54 USD    | -220.54 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -61,269.47 USD | -61,269.47 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 5,296.17 USD   | 5,296.17 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -5,296.17 USD  | -5,296.17 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47136         | P              | 17          | 1,671,225.86      | 1,671,225.86       |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 9/30/2018                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 9/30/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                         |                                                                                                   |                                                                                                                            |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 10/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 10/31/2018<br><b>Exchange Rate:</b> 1.00 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 387,863.42 USD | 387,863.42 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 305,759.28 USD | 305,759.28 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 98,208.50 USD  | 98,208.50 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 41,511.36 USD  | 41,511.36 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 108,769.38 USD | 108,769.38 USD |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 53.39 USD      | 53.39 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 10/31/2018                                                                                                                                                                   | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 10/31/2018                 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 563.46 USD        | 563.46 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 123,610.23 USD    | 123,610.23 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -1,066,339.02 USD | -1,066,339.02 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 1,120,647.66 USD  | 1,120,647.66 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -668,399.09 USD   | -668,399.09 USD   |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -349,642.07 USD   | -349,642.07 USD   |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -15,117.53 USD    | -15,117.53 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                            |                              |                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD      |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT           |
| <b>Date:</b> 10/31/2018                                                                                                                                                                    | <b>Reversal:</b> N           | <b>Effective Date:</b> 10/31/2018 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00        |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -313.78 USD    | -313.78 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -87,175.19 USD | -87,175.19 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 5,547.82 USD   | 5,547.82 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -5,547.82 USD  | -5,547.82 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 2,192,534.50             | 2,192,534.50              |

|              |                                                                                                                                                                              |               |         |                   |            |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD        |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT      |
| Date:        | 10/31/2018                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 10/31/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00       |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                         |                                                                                                   |                                                                                                                            |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 11/30/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 11/30/2018<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,654,997.88 USD | 1,654,997.88 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 728,652.29 USD   | 728,652.29 USD   |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 243,018.47 USD   | 243,018.47 USD   |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 52,821.68 USD    | 52,821.68 USD    |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 145,023.50 USD   | 145,023.50 USD   |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 176.06 USD       | 176.06 USD       |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 11/30/2018                                                                                                                                                                   | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 11/30/2018                 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 605.83 USD        | 605.83 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 144,724.72 USD    | 144,724.72 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -2,970,020.43 USD | -2,970,020.43 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 2,031,731.19 USD  | 2,031,731.19 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,211,805.75 USD | -1,211,805.75 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -633,900.13 USD   | -633,900.13 USD   |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -27,408.06 USD    | -27,408.06 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                            |                              |                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD      |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT           |
| <b>Date:</b> 11/30/2018                                                                                                                                                                    | <b>Reversal:</b> N           | <b>Effective Date:</b> 11/30/2018 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00        |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -568.88 USD     | -568.88 USD     |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -158,048.37 USD | -158,048.37 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 3,744.01 USD    | 3,744.01 USD    |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -3,744.01 USD   | -3,744.01 USD   |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 5,005,495.63             | 5,005,495.63              |

|              |                                                                                                                                                                              |               |         |                   |            |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD        |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT      |
| Date:        | 11/30/2018                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 11/30/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00       |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47129<br><b>Journal ID:</b> CUST<br><b>Date:</b> 12/1/2018<br><b>Description:</b> To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. HFM/Balance Sheet/CONSLBSA 10900_LP.47129_LP. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> ONL<br><b>Reversal:</b> R<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 9/30/2018<br><b>Exchange Rate:</b> 1.00 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

|                |                                                                                |         |  |  |  |  |  |  |  |       |            |                   |                   |
|----------------|--------------------------------------------------------------------------------|---------|--|--|--|--|--|--|--|-------|------------|-------------------|-------------------|
| <b>ACTUALS</b> |                                                                                |         |  |  |  |  |  |  |  |       |            |                   |                   |
| 1              | 47129                                                                          | 0182370 |  |  |  |  |  |  |  | CRRNT | 1.00000000 | -6,492,981.00 USD | -6,492,981.00 USD |
| 1              | Description: Current Portion of Reg Assets      Reference:      Open Item Key: |         |  |  |  |  |  |  |  |       |            |                   |                   |
| 3              | 47129                                                                          | 0253139 |  |  |  |  |  |  |  | CRRNT | 1.00000000 | 1,315,169.00 USD  | 1,315,169.00 USD  |
| 3              | Description: IMR Deferred Account - TN      Reference:      Open Item Key:     |         |  |  |  |  |  |  |  |       |            |                   |                   |
| 4              | 47129                                                                          | 0253211 |  |  |  |  |  |  |  | CRRNT | 1.00000000 | 214,523.00 USD    | 214,523.00 USD    |
| 4              | Description: Deferred MtM Gain/Loss      Reference:      Open Item Key:        |         |  |  |  |  |  |  |  |       |            |                   |                   |
| 5              | 47129                                                                          | 0253132 |  |  |  |  |  |  |  | CRRNT | 1.00000000 | 2,644,137.00 USD  | 2,644,137.00 USD  |
| 5              | Description: Deferred MtM Gain/Loss      Reference:      Open Item Key:        |         |  |  |  |  |  |  |  |       |            |                   |                   |
| 6              | 47129                                                                          | 0253133 |  |  |  |  |  |  |  | CRRNT | 1.00000000 | 2,319,152.00 USD  | 2,319,152.00 USD  |
| 6              | Description: Deferred MtM Gain/Loss      Reference:      Open Item Key:        |         |  |  |  |  |  |  |  |       |            |                   |                   |

|                                                                                                                                                                                                                                                                                                                                                   |                                                                                                   |                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47129<br><b>Journal ID:</b> CUST<br><b>Date:</b> 12/1/2018<br><b>Description:</b> To reclass debit balances from 2103-Reg Liab AP-Reg Asset Payable to Current Portion of Reg Assets (0182370). This is a SEC geography entry performed quarterly to right side the liability account. HFM/Balance Sheet/CONSLBSA 10900_LP.47129_LP. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> ONL<br><b>Reversal:</b> R<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 9/30/2018<br><b>Exchange Rate:</b> 1.00 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47129                | P                     | 5                  | 6,492,981.00             | 6,492,981.00              |

End of Report

|              |                                                                                                                                                                        |               |         |                   |            |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|------------|
| Unit:        | 47136                                                                                                                                                                  | Ledger Group: | ACTUALS | Foreign Currency: | USD        |
| Journal ID:  | TNIMR                                                                                                                                                                  | Source:       | GAT     | Rate Type:        | CRRNT      |
| Date:        | 12/31/2018                                                                                                                                                             | Reversal:     | N       | Effective Date:   | 12/31/2018 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00       |
|              |                                                                                                                                                                        |               |         |                   |            |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

ACTUALS

|   |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|---|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| 1 | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 3,210,171.48 USD | 3,210,171.48 USD |
| 1 |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,200,319.57 USD | 1,200,319.57 USD |
| 2 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 368,625.91 USD   | 368,625.91 USD   |
| 3 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4 | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 65,294.08 USD    | 65,294.08 USD    |
| 4 |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5 | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 154,468.37 USD   | 154,468.37 USD   |
| 5 |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6 | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 198.18 USD       | 198.18 USD       |
| 6 |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 12/31/2018                                                                                                                                                                   | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 12/31/2018                 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 424.58 USD        | 424.58 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 150,167.01 USD    | 150,167.01 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -5,149,669.18 USD | -5,149,669.18 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 3,234,491.64 USD  | 3,234,491.64 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,929,180.19 USD | -1,929,180.19 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,009,161.39 USD | -1,009,161.39 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -43,633.29 USD    | -43,633.29 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                                                                                         |                                                                                                   |                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 12/31/2018<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 12/31/2018<br><b>Exchange Rate:</b> 1.00 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -905.66 USD     | -905.66 USD     |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -251,611.11 USD | -251,611.11 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -2,137.21 USD   | -2,137.21 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 2,137.21 USD    | 2,137.21 USD    |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 8,386,298.03             | 8,386,298.03              |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 12/31/2018                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 12/31/2018          |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

End of Report

Report ID: PPSFGL05

PeopleSoft Financials

Page No.

1

## JOURNAL ENTRY DETAIL REPORT

Run Date:

02/24/2020

Run Time:

10:01:45 AM

Unit: 47136

Ledger Group: ACTUALS

Foreign Currency: USD

Journal ID: TNIMR

Source: GAT

Rate Type: CRRNT

Date: 1/31/2019

Reversal: N

Effective Date: 1/31/2019

Description: TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT  
RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED  
AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST.

Reversal Date:

Exchange Rate: 1.00

C

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

## ACTUALS

|   |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|---|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| 1 | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 3,381,977.20 USD | 3,381,977.20 USD |
| 1 |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,317,680.81 USD | 1,317,680.81 USD |
| 2 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 397,765.18 USD   | 397,765.18 USD   |
| 3 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4 | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 71,815.33 USD    | 71,815.33 USD    |
| 4 |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5 | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 173,092.32 USD   | 173,092.32 USD   |
| 5 |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6 | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 251.26 USD       | 251.26 USD       |
| 6 |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|   | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 1/31/2019                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 1/31/2019                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 416.42 USD        | 416.42 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 161,965.38 USD    | 161,965.38 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -5,504,963.90 USD | -5,504,963.90 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 4,027,846.21 USD  | 4,027,846.21 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -2,402,368.59 USD | -2,402,368.59 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,256,688.01 USD | -1,256,688.01 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -54,335.65 USD    | -54,335.65 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 1/31/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 1/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -1,127.80 USD   | -1,127.80 USD   |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -313,326.16 USD | -313,326.16 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -9,563.85 USD   | -9,563.85 USD   |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 9,563.85 USD    | 9,563.85 USD    |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 9,542,373.96             | 9,542,373.96              |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 1/31/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 1/31/2019           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                  |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                               | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                         | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 2/28/2019                                                                                                                                                                           | <b>Reversal:</b> N           | <b>Effective Date:</b> 2/28/2019 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 3,755,624.88 USD | 3,755,624.88 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,356,731.14 USD | 1,356,731.14 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 405,017.98 USD   | 405,017.98 USD   |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 54,518.67 USD    | 54,518.67 USD    |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 132,967.51 USD   | 132,967.51 USD   |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 154.63 USD       | 154.63 USD       |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 2/28/2019                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 2/28/2019                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 262.25 USD        | 262.25 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 135,836.15 USD    | 135,836.15 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -5,841,113.21 USD | -5,841,113.21 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 3,832,932.80 USD  | 3,832,932.80 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -2,286,114.44 USD | -2,286,114.44 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,195,875.04 USD | -1,195,875.04 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -51,706.26 USD    | -51,706.26 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                            |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 2/28/2019                                                                                                                                                                     | <b>Reversal:</b> N           | <b>Effective Date:</b> 2/28/2019 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -1,073.22 USD   | -1,073.22 USD   |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -298,163.84 USD | -298,163.84 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -17,128.15 USD  | -17,128.15 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 17,128.15 USD   | 17,128.15 USD   |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 9,691,174.16             | 9,691,174.16              |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 2/28/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 2/28/2019           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 3/31/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 3/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 2,894,989.59 USD | 2,894,989.59 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,101,813.14 USD | 1,101,813.14 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 330,184.21 USD   | 330,184.21 USD   |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 56,923.57 USD    | 56,923.57 USD    |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 142,375.00 USD   | 142,375.00 USD   |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 164.53 USD       | 164.53 USD       |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 3/31/2019                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 3/31/2019                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 270.65 USD        | 270.65 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 146,719.58 USD    | 146,719.58 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -4,673,440.27 USD | -4,673,440.27 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 2,894,145.82 USD  | 2,894,145.82 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,726,184.34 USD | -1,726,184.34 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -902,973.49 USD   | -902,973.49 USD   |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -39,042.03 USD    | -39,042.03 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 3/31/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 3/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -810.36 USD     | -810.36 USD     |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -225,135.60 USD | -225,135.60 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -25,377.36 USD  | -25,377.36 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 25,377.36 USD   | 25,377.36 USD   |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47136         | P              | 17          | 7,592,963.45      | 7,592,963.45       |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 3/31/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 3/31/2019 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 4/30/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 4/30/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|------------------|------------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                  |                  |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 1,719,188.31 USD | 1,719,188.31 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 715,001.92 USD   | 715,001.92 USD   |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 213,230.74 USD   | 213,230.74 USD   |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 32,955.08 USD    | 32,955.08 USD    |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 103,828.93 USD   | 103,828.93 USD   |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 60.87 USD        | 60.87 USD        |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                  |                  |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                  |                  |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 4/30/2019                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 4/30/2019                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 214.68 USD        | 214.68 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 113,963.56 USD    | 113,963.56 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -2,898,444.09 USD | -2,898,444.09 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 1,870,245.82 USD  | 1,870,245.82 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -1,115,489.42 USD | -1,115,489.42 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -583,516.70 USD   | -583,516.70 USD   |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -25,229.61 USD    | -25,229.61 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 4/30/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 4/30/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -523.67 USD     | -523.67 USD     |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -145,486.42 USD | -145,486.42 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -33,191.10 USD  | -33,191.10 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 33,191.10 USD   | 33,191.10 USD   |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47136         | P              | 17          | 4,801,881.01      | 4,801,881.01       |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 4/30/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 4/30/2019           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 5/31/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 5/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

### ACTUALS

|   |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|---|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| 1 | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 671,236.71 USD | 671,236.71 USD |
| 1 |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 381,430.60 USD | 381,430.60 USD |
| 2 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 118,687.36 USD | 118,687.36 USD |
| 3 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4 | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 26,182.57 USD  | 26,182.57 USD  |
| 4 |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5 | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 90,326.15 USD  | 90,326.15 USD  |
| 5 |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6 | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 34.45 USD      | 34.45 USD      |
| 6 |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|              |                                                                                                                                                                        |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                  | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                  | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 5/31/2019                                                                                                                                                              | Reversal:     | N       | Effective Date:   | 5/31/2019 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |
|              |                                                                                                                                                                        |               |         |                   |           |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount    | Base Amount       |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-------------------|-------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                   |                   |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 141.59 USD        | 141.59 USD        |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 107,485.03 USD    | 107,485.03 USD    |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -1,395,524.46 USD | -1,395,524.46 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 1,310,134.87 USD  | 1,310,134.87 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -781,416.85 USD   | -781,416.85 USD   |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -408,762.07 USD   | -408,762.07 USD   |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                   |                   |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                   |                   |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -17,673.72 USD    | -17,673.72 USD    |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                   |                   |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 5/31/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 5/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                 |                 |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -366.84 USD     | -366.84 USD     |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -101,915.39 USD | -101,915.39 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -29,705.33 USD  | -29,705.33 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 29,705.33 USD   | 29,705.33 USD   |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                 |                 |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47136         | P              | 17          | 2,735,364.66      | 2,735,364.66       |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 5/31/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 5/31/2019           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                     |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR-TU<br><b>Date:</b> 5/31/2019<br><b>Description:</b> TO TRUE UP TENNESSEE INTEGRITY MANAGEMENT RIDER REVENUE<br>RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED<br>ACCOUNT INTEREST FOR JANUARY 2019 - APRIL 2019. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 5/31/2019<br><b>Exchange Rate:</b> 1.00 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                 |                 |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|-----------------|-----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                 |                 |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -801,493.86 USD | -801,493.86 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -336,217.82 USD | -336,217.82 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -83,046.62 USD  | -83,046.62 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -17,953.11 USD  | -17,953.11 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -48,148.23 USD  | -48,148.23 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -376.26 USD     | -376.26 USD     |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |

Unit: 47136  
 Journal ID: TNIMR-TU  
 Date: 5/31/2019  
 Description: TO TRUE UP TENNESSEE INTEGRITY MANAGEMENT RIDER REVENUE  
 RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED  
 ACCOUNT INTEREST FOR JANUARY 2019 - APRIL 2019.

Ledger Group: ACTUALS  
 Source: GAT  
 Reversal: N  
 Reversal Date:

Foreign Currency: USD  
 Rate Type: CRRNT  
 Effective Date: 5/31/2019  
 Exchange Rate: 1.00

| Line # | Unit         | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount   | Base Amount      |
|--------|--------------|-----------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|------------------|------------------|
| Line # | Process      | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                  |                  |
| 7      | 47136        | 0481000                     | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -174.70 USD      | -174.70 USD      |
| 7      |              | INDSLS                      |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Industrial Sales-Gas        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 8      | 47136        | 0489000                     | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -56,385.69 USD   | -56,385.69 USD   |
| 8      |              | BOTHRV                      |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Transp Gas of Others        |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 9      | 47136        | 0253139                     | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 1,343,796.29 USD | 1,343,796.29 USD |
| 9      |              |                             |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | IMR Deferred Account - TN   |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 16     | 47136        | 0253139                     | GA626    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 13,641.00 USD    | 13,641.00 USD    |
| 16     |              |                             |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | IMR Deferred Account - TN   |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 17     | 47136        | 0431150                     | GA626    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -13,641.00 USD   | -13,641.00 USD   |
| 17     |              |                             |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Regulatory Interest Expense |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47136         | P              | 11          | 1,357,437.29      | 1,357,437.29       |

|              |                                                                                                                                                                  |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                            | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR-TU                                                                                                                                                         | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 5/31/2019                                                                                                                                                        | Reversal:     | N       | Effective Date:   | 5/31/2019 |
| Description: | TO TRUE UP TENNESSEE INTEGRITY MANAGEMENT RIDER REVENUE<br>RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED<br>ACCOUNT INTEREST FOR JANUARY 2019 - APRIL 2019. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |
|        |         |         |          |               |          |          |            |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 6/30/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 6/30/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 365,424.69 USD | 365,424.69 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 271,684.53 USD | 271,684.53 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 92,479.66 USD  | 92,479.66 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 21,167.77 USD  | 21,167.77 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 74,628.61 USD  | 74,628.61 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 28.34 USD      | 28.34 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 6/30/2019                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 6/30/2019                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 175.13 USD      | 175.13 USD      |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 91,876.21 USD   | 91,876.21 USD   |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -917,464.94 USD | -917,464.94 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 927,722.41 USD  | 927,722.41 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -553,330.76 USD | -553,330.76 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -289,449.40 USD | -289,449.40 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -12,514.97 USD  | -12,514.97 USD  |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                            |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 6/30/2019                                                                                                                                                                     | <b>Reversal:</b> N           | <b>Effective Date:</b> 6/30/2019 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -259.76 USD    | -259.76 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -72,167.52 USD | -72,167.52 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -30,010.88 USD | -30,010.88 USD |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 30,010.88 USD  | 30,010.88 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 1,875,198.23             | 1,875,198.23              |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 6/30/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 6/30/2019           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 7/31/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 7/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 293,859.32 USD | 293,859.32 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 252,971.67 USD | 252,971.67 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 87,887.05 USD  | 87,887.05 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 21,278.00 USD  | 21,278.00 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 71,760.71 USD  | 71,760.71 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 38.25 USD      | 38.25 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 7/31/2019                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 7/31/2019                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 135.28 USD      | 135.28 USD      |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 95,361.17 USD   | 95,361.17 USD   |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -823,291.45 USD | -823,291.45 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 863,795.36 USD  | 863,795.36 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -515,202.10 USD | -515,202.10 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -269,504.16 USD | -269,504.16 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -11,652.60 USD  | -11,652.60 USD  |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                            |                              |                                  |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|--|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |  |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |  |
| <b>Date:</b> 7/31/2019                                                                                                                                                                     | <b>Reversal:</b> N           | <b>Effective Date:</b> 7/31/2019 |  |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |  |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -241.86 USD    | -241.86 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -67,194.64 USD | -67,194.64 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -26,529.86 USD | -26,529.86 USD |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 26,529.86 USD  | 26,529.86 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 1,713,616.67             | 1,713,616.67              |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 7/31/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 7/31/2019 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                                    |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMRCORR<br><b>Date:</b> 7/31/2019<br><b>Description:</b> TO RECORD REVISED TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 7/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 293,859.32 USD | 293,859.32 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 252,971.67 USD | 252,971.67 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 87,887.05 USD  | 87,887.05 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 21,278.00 USD  | 21,278.00 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 71,760.71 USD  | 71,760.71 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 38.25 USD      | 38.25 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                                                                                                                                                                                                                                                                                    |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMRCORR<br><b>Date:</b> 7/31/2019<br><b>Description:</b> TO RECORD REVISED TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 7/31/2019<br><b>Exchange Rate:</b> 1.00 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type | Activity | Affiliate  |            |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 135.28 USD      | 135.28 USD      |
| 7      |              | INDSL                     |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 95,361.17 USD   | 95,361.17 USD   |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -823,291.45 USD | -823,291.45 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 863,795.36 USD  | 863,795.36 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -515,202.10 USD | -515,202.10 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -269,504.16 USD | -269,504.16 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -11,652.60 USD  | -11,652.60 USD  |
| 13     |              | INDSL                     |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                                                                                                                    |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMRCORR<br><b>Date:</b> 7/31/2019<br><b>Description:</b> TO RECORD REVISED TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 7/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -241.86 USD    | -241.86 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -67,194.64 USD | -67,194.64 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -30,303.00 USD | -30,303.00 USD |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 30,303.00 USD  | 30,303.00 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 1,717,389.81             | 1,717,389.81              |

|              |                                                                                                                                                                                         |               |         |                   |                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                                   | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMRCORR                                                                                                                                                                               | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 7/31/2019                                                                                                                                                                               | Reversal:     | N       | Effective Date:   | 7/31/2019           |
| Description: | TO RECORD REVISED TENNESSEE INTEGRITY MANAGEMENT<br>ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE<br>RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED<br>ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                                                                                                     |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMRREV<br><b>Date:</b> 7/31/2019<br><b>Description:</b> To reverse original July entry for incorrect balance support and interest for the : TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 7/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                 |                 |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|-----------------|-----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                 |                 |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -293,859.32 USD | -293,859.32 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -252,971.67 USD | -252,971.67 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -87,887.05 USD  | -87,887.05 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -21,278.00 USD  | -21,278.00 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -71,760.71 USD  | -71,760.71 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | -38.25 USD      | -38.25 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                 |                 |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                 |                 |

|                                                                                                                                                                                                                                                                                                                                                              |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMRREV<br><b>Date:</b> 7/31/2019<br><b>Description:</b> To reverse original July entry for incorrect balance support and interest for the :<br>TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED,<br>INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND<br>INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 7/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type | Activity | Affiliate  |            |                |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -135.28 USD     | -135.28 USD     |
| 7      |              | INDSL                     |          |               |          |            |            |                |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -95,361.17 USD  | -95,361.17 USD  |
| 8      |              | BOTHRV                    |          |               |          |            |            |                |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 823,291.45 USD  | 823,291.45 USD  |
| 9      |              |                           |          |               |          |            |            |                |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -863,795.36 USD | -863,795.36 USD |
| 10     |              |                           |          |               |          |            |            |                |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 515,202.10 USD  | 515,202.10 USD  |
| 11     |              | RESVAL                    |          |               |          |            |            |                |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 269,504.16 USD  | 269,504.16 USD  |
| 12     |              | COMSTD                    |          |               |          |            |            |                |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            | Open Item Key: |                |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 11,652.60 USD   | 11,652.60 USD   |
| 13     |              | INDSL                     |          |               |          |            |            |                |                |           |            |                 |                 |

|                                                                                                                                                                                                                                                                               |                              |                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                                                                                                            | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMRREV                                                                                                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 7/31/2019                                                                                                                                                                                                                                                        | <b>Reversal:</b> N           | <b>Effective Date:</b> 7/31/2019 |
| <b>Description:</b> To reverse original July entry for incorrect balance support and interest for the :<br>TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED,<br>INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND<br>INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type | Activity | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 241.86 USD     | 241.86 USD     |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 67,194.64 USD  | 67,194.64 USD  |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | 26,529.86 USD  | 26,529.86 USD  |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -26,529.86 USD | -26,529.86 USD |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 1,713,616.67             | 1,713,616.67              |

|              |                                                                                                                                                                                                                                                           |               |         |                   |                     |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                                                                                                     | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMRREV                                                                                                                                                                                                                                                  | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 7/31/2019                                                                                                                                                                                                                                                 | Reversal:     | N       | Effective Date:   | 7/31/2019           |
| Description: | To reverse original July entry for incorrect balance support and interest for the :<br>TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED,<br>INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND<br>INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 8/31/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 8/31/2019<br><b>Exchange Rate:</b> 1.00 |
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| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

### ACTUALS

|   |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|---|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| 1 | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 270,677.53 USD | 270,677.53 USD |
| 1 |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 236,888.06 USD | 236,888.06 USD |
| 2 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3 | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 80,145.27 USD  | 80,145.27 USD  |
| 3 |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4 | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 22,477.42 USD  | 22,477.42 USD  |
| 4 |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5 | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 74,772.66 USD  | 74,772.66 USD  |
| 5 |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6 | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 42.56 USD      | 42.56 USD      |
| 6 |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|   | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 8/31/2019                                                                                                                                                                    | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 8/31/2019                  |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 40.31 USD       | 40.31 USD       |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 93,510.39 USD   | 93,510.39 USD   |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -778,554.20 USD | -778,554.20 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 870,548.13 USD  | 870,548.13 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -519,229.73 USD | -519,229.73 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -271,611.02 USD | -271,611.02 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -11,743.69 USD  | -11,743.69 USD  |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 8/31/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 8/31/2019<br><b>Exchange Rate:</b> 1.00 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -243.75 USD    | -243.75 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -67,719.94 USD | -67,719.94 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -30,138.26 USD | -30,138.26 USD |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 30,138.26 USD  | 30,138.26 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 1,679,240.59             | 1,679,240.59              |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 8/31/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 8/31/2019 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                                                                                        |                                                                                                   |                                                                                                                           |
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| <b>Unit:</b> 47136<br><b>Journal ID:</b> TNIMR<br><b>Date:</b> 9/30/2019<br><b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Ledger Group:</b> ACTUALS<br><b>Source:</b> GAT<br><b>Reversal:</b> N<br><b>Reversal Date:</b> | <b>Foreign Currency:</b> USD<br><b>Rate Type:</b> CRRNT<br><b>Effective Date:</b> 9/30/2019<br><b>Exchange Rate:</b> 1.00 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 285,843.80 USD | 285,843.80 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 246,765.18 USD | 246,765.18 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 85,295.19 USD  | 85,295.19 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 21,484.05 USD  | 21,484.05 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 67,615.53 USD  | 67,615.53 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 43.18 USD      | 43.18 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                                                                                                                                                                                                  |                              |                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                               | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD     |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                         | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT          |
| <b>Date:</b> 9/30/2019                                                                                                                                                                           | <b>Reversal:</b> N           | <b>Effective Date:</b> 9/30/2019 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00       |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount  | Base Amount     |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|-----------------|-----------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                 |                 |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 417.93 USD      | 417.93 USD      |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 89,465.28 USD   | 89,465.28 USD   |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -796,930.14 USD | -796,930.14 USD |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 871,459.90 USD  | 871,459.90 USD  |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -519,773.54 USD | -519,773.54 USD |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -271,895.49 USD | -271,895.49 USD |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                 |                 |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                 |                 |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -11,755.99 USD  | -11,755.99 USD  |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                 |                 |

|              |                                                                                                                                                                        |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                  | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                  | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 9/30/2019                                                                                                                                                              | Reversal:     | N       | Effective Date:   | 9/30/2019           |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -244.01 USD    | -244.01 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -67,790.87 USD | -67,790.87 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -29,894.79 USD | -29,894.79 USD |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 29,894.79 USD  | 29,894.79 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| Business Unit | Journal Status | Total Lines | Total Base Debits | Total Base Credits |
|---------------|----------------|-------------|-------------------|--------------------|
| 47136         | P              | 17          | 1,698,284.83      | 1,698,284.83       |

|              |                                                                                                                                                                              |               |         |                   |           |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|-----------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD       |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT     |
| Date:        | 9/30/2019                                                                                                                                                                    | Reversal:     | N       | Effective Date:   | 9/30/2019 |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Exchange Rate:    | 1.00      |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

End of Report

|                                                                                                                                                                                                  |                              |                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                               | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD      |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                         | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT           |
| <b>Date:</b> 10/31/2019                                                                                                                                                                          | <b>Reversal:</b> N           | <b>Effective Date:</b> 10/31/2019 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00        |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type |          | Activity | Affiliate  |      |                |           |      |                |             |

|                |              |                         |       |      |      |            |  |  |                |       |            |                |                |
|----------------|--------------|-------------------------|-------|------|------|------------|--|--|----------------|-------|------------|----------------|----------------|
| <b>ACTUALS</b> |              |                         |       |      |      |            |  |  |                |       |            |                |                |
| 1              | 47136        | 0480000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 341,145.49 USD | 341,145.49 USD |
| 1              |              | RESVAL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Residential Sales-Gas   |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 2              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 273,186.52 USD | 273,186.52 USD |
| 2              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 3              | 47136        | 0481200                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 98,665.35 USD  | 98,665.35 USD  |
| 3              |              | COMSTD                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Gas Commercial Sales    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 4              | 47136        | 0481000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 30,919.38 USD  | 30,919.38 USD  |
| 4              |              | INDSLS                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Industrial Sales-Gas    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 5              | 47136        | 0489000                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 93,259.15 USD  | 93,259.15 USD  |
| 5              |              | BOTHRV                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Transp Gas of Others    |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |
| 6              | 47136        | 0483011                 | GA489 | PTOP | 0526 |            |  |  |                | CRRNT | 1.00000000 | 82.11 USD      | 82.11 USD      |
| 6              |              | GASRSL                  |       |      |      |            |  |  |                |       |            |                |                |
|                | Description: | Sales Of Gas-For Resale |       |      |      | Reference: |  |  | Open Item Key: |       |            |                |                |

|                     |                                                                                                                                                                              |                      |         |                          |                            |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------|--------------------------|----------------------------|
| <b>Unit:</b>        | 47136                                                                                                                                                                        | <b>Ledger Group:</b> | ACTUALS | <b>Foreign Currency:</b> | USD                        |
| <b>Journal ID:</b>  | TNIMR                                                                                                                                                                        | <b>Source:</b>       | GAT     | <b>Rate Type:</b>        | CRRNT                      |
| <b>Date:</b>        | 10/31/2019                                                                                                                                                                   | <b>Reversal:</b>     | N       | <b>Effective Date:</b>   | 10/31/2019                 |
| <b>Description:</b> | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |                      |         | <b>Reversal Date:</b>    | <b>Exchange Rate:</b> 1.00 |

| Line # | Unit         | Account                   | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate       | Foreign Amount   | Base Amount      |
|--------|--------------|---------------------------|----------|---------------|----------|------------|------------|------|----------------|-----------|------------|------------------|------------------|
| Line # | Process      | Product                   | Project  | Analysis Type |          | Activity   | Affiliate  |      |                |           |            |                  |                  |
| 7      | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 445.21 USD       | 445.21 USD       |
| 7      |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Industrial Sales-Gas      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 8      | 47136        | 0489000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | 105,935.44 USD   | 105,935.44 USD   |
| 8      |              | BOTHRV                    |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Transp Gas of Others      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 9      | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | -943,638.65 USD  | -943,638.65 USD  |
| 9      |              |                           |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 10     | 47136        | 0253139                   | GA489    | PTOP          |          |            |            |      |                | CRRNT     | 1.00000000 | 1,239,927.01 USD | 1,239,927.01 USD |
| 10     |              |                           |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | IMR Deferred Account - TN |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 11     | 47136        | 0480000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -739,542.07 USD  | -739,542.07 USD  |
| 11     |              | RESVAL                    |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Residential Sales-Gas     |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 12     | 47136        | 0481200                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -386,857.23 USD  | -386,857.23 USD  |
| 12     |              | COMSTD                    |          |               |          |            |            |      |                |           |            |                  |                  |
|        | Description: | Gas Commercial Sales      |          |               |          | Reference: |            |      | Open Item Key: |           |            |                  |                  |
| 13     | 47136        | 0481000                   | GA489    | PTOP          | 0526     |            |            |      |                | CRRNT     | 1.00000000 | -16,726.61 USD   | -16,726.61 USD   |
| 13     |              | INDSLS                    |          |               |          |            |            |      |                |           |            |                  |                  |

|                                                                                                                                                                                            |                              |                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|
| <b>Unit:</b> 47136                                                                                                                                                                         | <b>Ledger Group:</b> ACTUALS | <b>Foreign Currency:</b> USD      |
| <b>Journal ID:</b> TNIMR                                                                                                                                                                   | <b>Source:</b> GAT           | <b>Rate Type:</b> CRRNT           |
| <b>Date:</b> 10/31/2019                                                                                                                                                                    | <b>Reversal:</b> N           | <b>Effective Date:</b> 10/31/2019 |
| <b>Description:</b> TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. | <b>Reversal Date:</b>        | <b>Exchange Rate:</b> 1.00        |

| Line #       | Unit    | Account                     | Res Type | Operat Unit   | Resp Ctr | Location   | Alloc Pool | Stat           | Statistics Amt | Rate Type | Rate       | Foreign Amount | Base Amount    |
|--------------|---------|-----------------------------|----------|---------------|----------|------------|------------|----------------|----------------|-----------|------------|----------------|----------------|
| Line #       | Process | Product                     | Project  | Analysis Type |          | Activity   | Affiliate  |                |                |           |            |                |                |
| Description: |         | Industrial Sales-Gas        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 14           | 47136   | 0483011                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -347.18 USD    | -347.18 USD    |
| 14           |         | GASRSL                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Sales Of Gas-For Resale     |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 15           | 47136   | 0489000                     | GA489    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | -96,453.92 USD | -96,453.92 USD |
| 15           |         | BOTHRV                      |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Transp Gas of Others        |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 16           | 47136   | 0253139                     | GA626    | PTOP          |          |            |            |                |                | CRRNT     | 1.00000000 | -28,761.82 USD | -28,761.82 USD |
| 16           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | IMR Deferred Account - TN   |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |
| 17           | 47136   | 0431150                     | GA626    | PTOP          | 0526     |            |            |                |                | CRRNT     | 1.00000000 | 28,761.82 USD  | 28,761.82 USD  |
| 17           |         |                             |          |               |          |            |            |                |                |           |            |                |                |
| Description: |         | Regulatory Interest Expense |          |               |          | Reference: |            | Open Item Key: |                |           |            |                |                |

| <u>Business Unit</u> | <u>Journal Status</u> | <u>Total Lines</u> | <u>Total Base Debits</u> | <u>Total Base Credits</u> |
|----------------------|-----------------------|--------------------|--------------------------|---------------------------|
| 47136                | P                     | 17                 | 2,212,327.48             | 2,212,327.48              |

|              |                                                                                                                                                                              |               |         |                   |                     |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------|-------------------|---------------------|
| Unit:        | 47136                                                                                                                                                                        | Ledger Group: | ACTUALS | Foreign Currency: | USD                 |
| Journal ID:  | TNIMR                                                                                                                                                                        | Source:       | GAT     | Rate Type:        | CRRNT               |
| Date:        | 10/31/2019                                                                                                                                                                   | Reversal:     | N       | Effective Date:   | 10/31/2019          |
| Description: | TO RECORD TENNESSEE INTEGRITY MANAGEMENT ADJUSTMENT<br>RECOVERED, INTEGRITY MANAGEMENT RIDER REVENUE RECOGNIZED<br>AND INTEGRITY MANAGEMENT RIDER DEFERRED ACCOUNT INTEREST. |               |         | Reversal Date:    | Exchange Rate: 1.00 |

| Line # | Unit    | Account | Res Type | Operat Unit   | Resp Ctr | Location  | Alloc Pool | Stat | Statistics Amt | Rate Type | Rate | Foreign Amount | Base Amount |
|--------|---------|---------|----------|---------------|----------|-----------|------------|------|----------------|-----------|------|----------------|-------------|
| Line # | Process | Product | Project  | Analysis Type | Activity | Affiliate |            |      |                |           |      |                |             |

End of Report

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

|                                          |   |                            |
|------------------------------------------|---|----------------------------|
| <b>IN RE:</b>                            | ) |                            |
|                                          | ) |                            |
| <b>PETITION OF PIEDMONT NATURAL GAS</b>  | ) |                            |
| <b>COMPANY, INC. FOR APPROVAL OF AN</b>  | ) | <b>DOCKET NO. 13-00118</b> |
| <b>INTEGRITY MANAGEMENT RIDER TO ITS</b> | ) |                            |
| <b>APPROVED RATE SCHEDULES AND</b>       | ) |                            |
| <b>SERVICE REGULATIONS</b>               | ) |                            |

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**STIPULATION OF PIEDMONT NATURAL GAS COMPANY**

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Piedmont Natural Gas Company, Inc. (“Piedmont” or “Company”) and Robert E. Cooper, Jr., Attorney General and Reporter for the State of Tennessee, through the Consumer Advocate and Protection Division (“Consumer Advocate”) (collectively the “Parties”), constituting all of the parties to the above-captioned Docket, have conferred and agreed that, if Piedmont’s tariff for the Integrity Management Rider contains the stipulations set forth in this document and the Tennessee Regulatory Authority (“TRA” or “Authority”) Directors approve it, the Consumer Advocate will not oppose Piedmont’s petition.

**BACKGROUND**

1. Piedmont is incorporated under the laws of the State of North Carolina and is duly domesticated and engaged in the business of transporting, distributing and selling natural gas in the States of Tennessee, North Carolina and South Carolina. Piedmont’s principal office and place of business is located at 4720 Piedmont Row Drive, Charlotte, North Carolina.

2. Piedmont is a public utility in Tennessee and its natural gas distribution business is subject to regulation and supervision by the Authority pursuant to Chapters 4 and 5 of Title 65 of the Tennessee Code Annotated.

3. Piedmont is engaged in the business of distributing natural gas to customers located in Nashville and the remainder of Davidson County as well as portions of the adjoining

counties of Cheatham, Dickson, Robertson, Rutherford, Sumner, Trousdale, Williamson, and Wilson and in certain incorporated towns and cities located therein.

4. On August 30, 2013, Piedmont filed a petition for a tariff rider to increase rates to recover the costs resulting from certain federal safety regulations. The Company calls this rider the Integrity Management Rider (“IMR” or “Rider”). This petition was filed requesting recovery of costs pursuant to Tenn. Code Ann. § 65-5-103 (2013), which was modified by 2013 Pub. Acts, c. 245, § 5 (effective Apr. 19, 2013).

5. On September 30, 2013, the Consumer Advocate filed a Petition to Intervene in this proceeding which was granted by Authority order dated October 29, 2013. No other person has sought or been granted party status in this proceeding.

6. Since the filing of Piedmont’s petition, the parties to this proceeding have engaged in discovery, informal information exchanges, and extensive communication. In addition to the information provided by Piedmont’s witnesses with their testimony, Piedmont has responded to data requests from the Authority’s Staff and from the Consumer Advocate. Piedmont representatives and representatives from the Consumer Advocate have also spent a significant amount of time discussing the various aspects of Piedmont’s petition and related IMR tariff.

7. The legislature revised Tenn. Code Ann. § 65-5-103 in 2013 to allow tariff riders so long as specific criteria are met, including but not limited to the TRA making a finding that the tariffs are in the public interest prior to approving any tariffs.

8. The Consumer Advocate’s agreement to not oppose Piedmont’s petition in exchange for the Company’s agreement to make stipulated changes to the IMR should not be construed as a finding by the Consumer Advocate that the IMR is in the public interest. The Consumer Advocate takes no position on that issue in this proceeding.

### STIPULATED CHANGES TO THE TARIFF

Piedmont agrees to make the following stipulated changes to its tariff, which is attached in Appendix A:

1. ***Actual Capital Costs for DIMP and TIMP Recoverable Annually.*** The costs submitted for consideration as to whether the IMR is in the public interest are limited to the Company's requirements to comply with Part 192 of the United States Department of Transportation regulations, Subpart O (transmission integrity management planning or "TIMP") and Subpart P (distribution integrity management planning or "DIMP").
  - a) The Company is limited to recovering only those actual capital investments resulting from the Company's compliance with DIMP and TIMP that the Authority has found to be reasonable, prudent, and necessary to comply with the regulations and that are not already being recovered through rates.
  - b) If the Company wants to expand the recoverable capital investments allowed in this Rider, the Company is required to file a request not less than 120 days prior to the Annual Filing to provide the Authority an opportunity to determine that cost recovery of capital investments under safety regulations other than DIMP and TIMP are in the public interest prior to recovery of such costs in the Rider. The Company will copy the Consumer Advocate on all requests.
  - c) Any requests for recovery of costs not related to safety regulations approved for recovery through this Rider will be filed under a petition for a separate rider.
2. ***Over- or Under-Collection.*** The Company has requested the Rider be recovered in a volumetric charge. The Company will use the billing determinants from the most recent rate case to calculate the Rider for the forthcoming annual period. The use of billing determinants from the last rate case will likely result in an over- or under-collection of

the Rider actually authorized for recovery. Consequently, the Company will do the following:

- a) The Company will calculate the amount of collections using actual bills for the period and calculate the amount the Company has over or under collected.
  - b) This over- or under-collection will be tracked in the Integrity Management Deferred Account.
  - c) The amount over- or under-collected, as adjusted for interest, will offset the calculation of revenue requirement related to the Rider for the forthcoming annual period.
3. ***Interest.*** The Company has requested that interest be earned on the amount of over or under collection. The Company originally requested that its authorized rate of return be used as the interest rate. The Company has agreed that the Interest rate defined in the Purchased Gas Adjustment Rule, Rule 1220-04-07-.03, is an appropriate methodology to use in this Rider. Consequently, the Company agrees to define Interest in this Rider as follows: The Company may recover interest on the “Integrity Management Deferred Account” based on the average monthly balance based on the beginning and ending monthly balances. The interest rates for each calendar quarter used to compute such interest shall be a rate equal to the rate used to compute interest on the “Refund Due Customers’ Account” as prescribed by TRA Rule 1220-4-7-.03.
4. ***Source of Factors Used in Calculations.*** The Company agrees to use the methodologies approved in the most recent rate case for accumulated depreciation, depreciation expense, property taxes, pre-tax return and uncollectibles gross-up factor. The Company agrees to use the average of the actual accumulated deferred income taxes at the beginning and end of the year.

5. *Computation of the Integrity Management Revenue Requirement.* The Integrity Management Revenue Requirement (“IMRR”) will be computed annually using actual capital investment that is reasonable, prudent, and necessary to comply with DIMP and TIMP less accumulated depreciation and accumulated deferred income taxes to arrive at the Net Investment. The Net Investment is multiplied by the pre-tax rate of return set forth in the most recent rate case order to arrive at the allowed Pre-Tax Return. The Pre-Tax Return is increased by depreciation expense and property taxes, the total of which is multiplied by the uncollectibles gross-up factor from the most recent rate case order to arrive at the Total Revenue Requirement, Excluding Refund Adjustments. The calculation appears as follows:

|                                                         |                    |
|---------------------------------------------------------|--------------------|
| Integrity Management Investment Amount                  | \$X,XXX,XXX        |
| Less: Accumulated Depreciation                          | XXX,XXX            |
| Less: Accumulated Deferred Income Taxes                 | <u>XXX,XXX</u>     |
| Net Investment                                          | \$X,XXX,XXX        |
| Pre-Tax ROR set forth in the Relevant Rate Order        | X.XX%              |
| Allowed Pre-Tax Return                                  | <u>\$X,XXX,XXX</u> |
| Plus: Depreciation Expense                              | XXX,XXX            |
| Plus: Property Taxes                                    | <u>XXX,XXX</u>     |
| Total, Excluding Uncollectibles                         | \$X,XXX,XXX        |
| Multiplied by: Uncollectibles Gross-Up Factor           | <u>X.XXXXX</u>     |
| Total Revenue Requirement, Excluding Refund Adjustments | \$X,XXX,XXX        |

6. *Computation of the Integrity Management Deferred Account Adjustment.* The Integrity Management Deferred Account Adjustment will be calculated monthly. Revenue will be recorded monthly and is based on the monthly allocation of throughput consistent with the last rate case. The debit to the revenue recorded will be to the Integrity Management Deferred Account. Collections will also be recorded monthly as an offset to the receivable balance in the Integrity Management Deferred Account. The

amount of the Integrity Management Adjustment collected from customers will be computed by multiplying the Integrity Management Adjustment billing increment for each Applicable Rate Schedule by the corresponding actual terms of usage billed to customers for the month. The Company shall also record in the Integrity Management Deferred Account each month the interest due from (to) customers related to the cumulative under- (over-) collection of the IMRR, pursuant to the terms described in Section 6 of this Rider. An illustration of the monthly journal entries are as follows:

|                                       | <u>Debit</u> | <u>Credit</u> |
|---------------------------------------|--------------|---------------|
| 1. To record revenue:                 |              |               |
| Integrity Management Deferred Account | XXX,XXX      |               |
| Income                                |              | XXX,XXX       |

|                                       |         |         |
|---------------------------------------|---------|---------|
| 2. To record collections:             |         |         |
| Accounts Receivable                   | XXX,XXX |         |
| Integrity Management Deferred Account |         | XXX,XXX |

|                                                                                                             |       |       |
|-------------------------------------------------------------------------------------------------------------|-------|-------|
| 3. To record interest:                                                                                      |       |       |
| If the Integrity Management Deferred Account has a net debit balance, which reflects net under-collections: |       |       |
| Integrity Management Deferred Account                                                                       | X,XXX |       |
| Interest Income                                                                                             |       | X,XXX |

|                                                                                                             |       |       |
|-------------------------------------------------------------------------------------------------------------|-------|-------|
| If the Integrity Management Deferred Account has a net credit balance, which reflects net over-collections: |       |       |
| Interest Expense                                                                                            | X,XXX |       |
| Integrity Management Deferred Account                                                                       |       | X,XXX |

**7. Annual Filing.** In order to provide an opportunity for review of the reasonableness, prudence, and necessity of the capital costs submitted for recovery through the Rider, the Company must submit the following information to the Authority and simultaneously copy the Consumer Advocate annually either 30 days before the implementation of the

IMRR for the forthcoming year or a period of time set forth by the Authority, whichever is longer:

- a) the monthly filing (pursuant to Section 7 of the attached amended tariff, which includes the detail of the current month's Integrity Management Investment Amount, the cumulative Integrity Management Investment subject to this Rider, a schedule detailing the Integrity Management Deferred Account Adjustment recorded for the month, and any related general ledger support) for October,
- b) a schedule of all journal entries made related to this Rider for the previous 12 months,
- c) actual billing determinants for the prior 12 months as used in the computation of the Integrity Management Deferred Account Adjustment,
- d) capitalization policy effective for the prior 12 months,
- e) the computation calculating the IMRR and all supporting schedules,
- f) a schedule of any proposed prior period adjustments, and
- g) an affirmative statement of whether the Company is aware of any changes in the market conditions or other factors that may affect whether the Rider is still in the public interest, including the identification of such factors if they exist.

**8. Notice Requirements.** The Company has requested to submit its annual filing with the Rider calculation 14 days before the Rider is implemented. The Company agrees to file notice at least 30 days prior to the implementation of the Rider for the forthcoming annual period and to simultaneously copy the Consumer Advocate on such filing.

**9. Public Interest Review.** Whether the Rider is in the public interest may change over time. Consequently, the Company agrees to the following:

- a) The Consumer Advocate or other interested parties may file petitions requesting the Authority to reconsider whether the Rider is still in the public interest after three years from the initial effective date.
- b) If there is a material change in conditions affecting the public interest within the first three years of the Rider, the Consumer Advocate or other interested parties may file a petition requesting the Authority to reconsider whether the Rider continues to be in the public interest in light of such changed conditions.

**10. Legal fees.** The Company has confirmed that the Rider will not include the recovery of legal fees associated with regulatory proceedings before the Authority seeking the approval of this rider mechanism or regulatory proceedings related to periodic filings with the TRA as provided by the IMR.

**PIEDMONT NATURAL GAS COMPANY, INC.**



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*by RDG  
w/ permission*

**CONSUMER ADVOCATE AND PROTECTION  
DIVISION**



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Attorney General and Reporter



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# APPENDIX A

**PIEDMONT NATURAL GAS COMPANY, INC.**  
**TRA Service Schedule No. 317**

**SERVICE SCHEDULE 317**  
**Integrity Management Rider**

**1. Provision for Adjustment**

The base rates per therm (100,000 Btu) for gas service set forth in Rate Schedules 301, 302, 303, 304, 310, 313, 314, and 352 ("Applicable Rate Schedules") of Piedmont Natural Gas Company ("Company") shall be adjusted by an amount hereinafter described which amount is referred to as the "Integrity Management Adjustment." The Integrity Management Adjustment shall be calculated as an increment and applied to Applicable Rate Schedules to recover the "Integrity Management Revenue Requirement" (IMRR), and the balance in the "Integrity Management Deferred Account." The Integrity Management Deferred Account shall be established by a monthly adjustment hereinafter described, which monthly adjustment is referred to as the "Integrity Management Deferred Account Adjustment" and shall track the Company's recovery of the IMRR.

**2. Definitions**

For the purposes of this Rider:

"Authority" means the Tennessee Regulatory Authority.

"DIMP" means the regimen referred to as the distribution integrity management planning under Subpart P of Part 192 of the United States Department of Transportation ("U.S. DOT") regulations.

"Integrity Management Deferred Account" means the account reflecting the cumulative difference between the amounts authorized for collection pursuant to this Rider and the collections actually received. The over or under collected amount is a result of the billing determinants used to establish the billing increment associated with this Rider for each Applicable Rate Schedule.

"Integrity Management Investment Amount" means 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. At the time of the Company's next general rate case proceeding, all prudently incurred Integrity Management Investment Amounts associated with this Rider shall be included in base rates.

"Refund Adjustments" means the adjustment to the IMRR applicable to the coming annual period for the net amount of over or under collections in the Integrity Management Deferred Account, as adjusted for Interest.

PIEDMONT NATURAL GAS COMPANY, INC.  
TRA Service Schedule No. 317

“Relevant Rate Order” means the final order of the Authority in the most recent rate case of the Company fixing the rates of the Company or the most recent final order of the Authority specifically prescribing or fixing the factors and procedures to be used in the application of this Rider.

“TIMP” means the regimen referred to as the transmission integrity management planning under Subpart O of Part 192 of the U.S. DOT regulations.

“Vintage Year” means the fiscal year during which the Integrity Management Investment Amount is made.

3. Computation of Integrity Management Revenue Requirement

The total revenue requirement will be calculated for each Vintage Year, as follows:

|                                                         |                    |
|---------------------------------------------------------|--------------------|
| Integrity Management Investment Amount                  | \$X,XXX,XXX        |
| Less: Accumulated Depreciation                          | XXX,XXX            |
| Less: Accumulated Deferred Income Taxes                 | XXX,XXX            |
| Net Investment                                          | <u>\$X,XXX,XXX</u> |
| Pre-Tax ROR set forth in the Relevant Rate Order        | X.XX%              |
| Allowed Pre-Tax Return                                  | \$X,XXX,XXX        |
| Plus: Depreciation Expense                              | XXX,XXX            |
| Plus: Property Taxes                                    | XXX,XXX            |
| Total, Excluding Uncollectibles                         | \$X,XXX,XXX        |
| Multiplied by: Uncollectibles Gross-Up Factor           | <u>X.XXXXX</u>     |
| Total Revenue Requirement, Excluding Refund Adjustments | \$X,XXX,XXX        |

Where:

|                                   |   |                                                                                                                 |
|-----------------------------------|---|-----------------------------------------------------------------------------------------------------------------|
| Accumulated Depreciation          | = | Accumulated depreciation calculated using rates approved in Relevant Rate Order                                 |
| Accumulated Deferred Income Taxes | = | An average of the actual accumulated deferred income taxes at the beginning and end of the year                 |
| Depreciation Expense              | = | Approved actual Integrity Management Investment Amount x Depreciation Rates approved in the Relevant Rate Order |

**PIEDMONT NATURAL GAS COMPANY, INC.**  
**TRA Service Schedule No. 317**

|                                |                                                                               |
|--------------------------------|-------------------------------------------------------------------------------|
| Property Taxes                 | = Composite property tax rate approved in the Relevant Rate Order             |
| Uncollectibles Gross-Up Factor | = Uncollectibles gross-up factor used and approved in the Relevant Rate Order |

The total of the revenue requirements for each Vintage Year is the IMRR. The total amount to be recovered through the Integrity Management Adjustment is the IMRR plus the Refund Adjustment.

**4. Computation of Integrity Management Deferred Account Adjustment**

Each month the Company will record in the Integrity Management Deferred Account the portion of the IMRR that corresponds to that month, based on the monthly allocation of throughput consistent with the Relevant Rate Order. Furthermore, each month the Company will make an offsetting entry to the Integrity Management Deferred Account for the amount of the Integrity Management Adjustment collected from customers. The amount of the Integrity Management Adjustment collected from customers will be computed by multiplying the Integrity Management Adjustment billing increment for each Applicable Rate Schedule by the corresponding actual terms of usage billed to customers for the month. The Company shall also record in the Integrity Management Deferred Account each month the interest due from or to customers related to the cumulative under or over collection of the IMRR, pursuant to the terms described in Section 6 of this Rider. An illustration of the monthly journal entries described above is as follows:

|                                       | <u>Debit</u> | <u>Credit</u> |
|---------------------------------------|--------------|---------------|
| 1. To record revenue:                 |              |               |
| Integrity Management Deferred Account | \$XXX,XXX    |               |
| Income                                |              | \$XXX,XXX     |
| 2. To record collections:             |              |               |
| Accounts Receivable                   | \$XXX,XXX    |               |
| Integrity Management Deferred Account |              | \$XXX,XXX     |
| 3. To record interest:                |              |               |

If the Integrity Management Deferred Account has a net debit balance, which reflects net under-collections:

**PIEDMONT NATURAL GAS COMPANY, INC.**  
**TRA Service Schedule No. 317**

|                                       |         |         |
|---------------------------------------|---------|---------|
| Integrity Management Deferred Account | \$X,XXX |         |
| Interest Income                       |         | \$X,XXX |

If the Integrity Management Deferred Account has a net credit balance, which reflects net over-collections:

|                                       |         |         |
|---------------------------------------|---------|---------|
| Interest Expense                      | \$X,XXX |         |
| Integrity Management Deferred Account |         | \$X,XXX |

**5. Computation of Integrity Management Adjustment**

The Integrity Management Adjustment will be adjusted annually using 1) actual Integrity Management Investment Amounts that the Authority has found to be reasonable, prudent, and necessary to comply with the safety regulations approved for recovery through this Rider, and 2) the Refund Adjustment recognizing the actual balance in the Integrity Management Deferred Account.

Effective for the first day of January's Bill Cycle Month, the Integrity Management Adjustment shall be calculated for each customer class to the nearest one-thousandth cent per therm, by the following formula:

$$\begin{aligned}
 \text{Customer Class Integrity Management Adjustment} &= \frac{\text{(Allocated portion of the Integrity Management Deferred Account Balance)}}{\text{Customer Class Annual Therms}} \\
 &+ \text{(Allocated portion of the IMRR/Customer Class Annual Therms)}
 \end{aligned}$$

Where:

$$\text{Integrity Management Deferred Account Balance} = \text{Balance at October 31}$$

$$\begin{aligned}
 \text{Allocated portion of the Integrity Management Deferred Account Balance} &= \text{Integrity Management Deferred Account Balance} \\
 &\times \left( \frac{\text{Customer Class allocated margin revenue responsibility from Relevant Rate Order}}{\text{total margin revenue requirement for Applicable Rate Schedules from Relevant Rate Order}} \right)
 \end{aligned}$$

**PIEDMONT NATURAL GAS COMPANY, INC.**  
**TRA Service Schedule No. 317**

|                                            |   |                                                                                                                                                                             |
|--------------------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Allocated portion of the IMRR              | = | IMRR                                                                                                                                                                        |
|                                            | x | (Customer Class allocated margin revenue responsibility from Relevant Rate Order / total margin revenue requirement for Applicable Rate Schedules from Relevant Rate Order) |
| Customer Class Annual Therms               | = | Annualized and Normalized throughput assigned to the respective Customer Classes in the Relevant Rate Order                                                                 |
| Residential Customer Class                 | = | Rate Schedule 301                                                                                                                                                           |
| Commercial Customer Class                  | = | Rate Schedules 302 and 352                                                                                                                                                  |
| Firm Large General Customer Class          | = | Rate Schedules 303, 313 and 310                                                                                                                                             |
| Interruptible Large General Customer Class | = | Rate Schedules 304 and 314                                                                                                                                                  |

6. Interest

The Company may recover interest on the "Integrity Management Deferred Account" based on the average monthly balance based on the beginning and ending monthly balances. The interest rates for each calendar quarter used to compute such interest shall be a rate equal to the rate used to compute interest on the "Refund Due Customers' Account" as prescribed by TRA Rule 1220-4-7-.03.

7. Monthly Filing with Authority

The Company will file monthly as directed by the Authority (a) detail of the current month's Integrity Management Investment Amount, (b) the cumulative Integrity Management Investment subject to this Rider, (c) a schedule detailing the Integrity Management Deferred Account Adjustment recorded for the month, and (d) any related general ledger support. Such reports will be filed within 45 days after the end of the month for which the report is being filed.

8. Annual Filing with Authority

The Company will include in its Annual Filing made not later than each November 30<sup>th</sup> the following information: (a) the monthly filing (pursuant to Section 7 of this Rider) for October, (b) a schedule of all journal entries made related to this Rider

**PIEDMONT NATURAL GAS COMPANY, INC.**  
**TRA Service Schedule No. 317**

for the previous 12 months, (c) actual billing determinants for the prior 12 months as used in the computation of the Integrity Management Deferred Account Adjustment, (d) capitalization policy effective for the prior 12 months, (e) the computation calculating the IMRR and all supporting schedules, (f) a schedule of any proposed prior period adjustments, and (g) an affirmative statement of whether the Company is aware of any changes in the market conditions or other factors that may affect whether the Rider is still in the public interest, including the identification of such factors if they exist.

The Company will simultaneously copy the Consumer Advocate on its Annual Filing.

9. Notice Requirements

The Company will file revised tariffs for Authority approval upon 30 days' notice to implement a decrement or an increment each January. With the filing, the Company will include a copy of the computation of the Integrity Management Adjustment. The Company will simultaneously copy the Consumer Advocate on this filing.

10. Expansion of the Rider Beyond DIMP and TIMP Costs

If the Company wants to expand the recoverable capital investments allowed in the Integrity Management Investment Amount for safety regulations that are not related to DIMP or TIMP compliance, the Company is required to file a request, not less than 120 days prior to the Annual Filing discussed in Section 8 of this Rider, for the Authority to determine that cost recovery of capital investments under the safety regulations other than DIMP and TIMP are in the public interest prior to recovery of such costs in the Rider. The Company will simultaneously copy the Consumer Advocate on all such requests.

11. Public Interest Review

After a period of three years from the initial effective date of this Rider, the Consumer Advocate or other interested parties may file petitions seeking the Authority to reconsider whether the Rider remains in the public interest. Notwithstanding the aforementioned, the Consumer Advocate or any other interested party may file a petition for the Authority to reconsider the public interest of the Rider within the 3-year period upon a material change in conditions affecting the public interest.

**BEFORE THE TENNESSEE REGULATORY AUTHORITY**

**NASHVILLE, TENNESSEE**

**May 13, 2014**

|                                                  |   |                   |
|--------------------------------------------------|---|-------------------|
| <b>IN RE:</b>                                    | ) |                   |
|                                                  | ) |                   |
| <b>PETITION OF PIEDMONT NATURAL GAS COMPANY,</b> | ) | <b>DOCKET NO.</b> |
| <b>INC. FOR APPROVAL OF AN INTEGRITY</b>         | ) | <b>13-00118</b>   |
| <b>MANAGEMENT RIDER TO ITS APPROVED RATE</b>     | ) |                   |
| <b>SCHEDULES AND SERVICE REGULATIONS</b>         | ) |                   |

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**ORDER GRANTING PETITION**

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This matter came before Vice Chairman Herbert H. Hilliard, Director Robin Bennett, and Director David F. Jones of the Tennessee Regulatory Authority (“Authority” or “TRA”), the voting panel assigned to this docket on December 18, 2013 to consider the *Petition of Piedmont Natural Gas Company, Inc. for Approval of an Integrity Management Rider to Its Approved Rate Schedules and Service Regulations* (“*Petition*”) filed on August 30, 2013, and as amended by the *Stipulation of Piedmont Natural Gas Company* (“*Joint Stipulation*”) filed on November 27, 2013.

**BACKGROUND**

Piedmont Natural Gas Company, Inc. (“Piedmont” or the “Company”) filed its *Petition* and an Integrity Management Rider (“IMR”) Tariff with an effective date of October 1, 2013 pursuant to Tenn. Code Ann. § 65-5-103(d).<sup>1</sup> Piedmont seeks to implement an IMR to recover capital costs incurred for compliance with state and federal pipeline safety requirements.

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<sup>1</sup> Tenn. Code Ann. § 65-5-103(d) went into effect April 19, 2013 and authorizes the Authority to implement alternative regulatory methods.

Piedmont maintains that these capital costs are necessary in order to maintain the reliability of Piedmont's natural gas system in Tennessee.

During the September 9, 2013 Authority Conference, the panel convened a contested case proceeding and appointed a Hearing Officer to prepare this matter for a hearing before the panel.<sup>2</sup> On September 10, 2013, the Hearing Officer suspended the IMR Tariff until December 30, 2013.<sup>3</sup> The Consumer Advocate and Protection Division of the Office of the Attorney General ("CAPD" or "Consumer Advocate") filed a *Petition to Intervene* on September 30, 2013, which was granted by the Hearing Officer in an order issued October 29, 2013.

On November 27, 2013, Piedmont filed a *Joint Stipulation* that provides a revised form of the IMR mechanism for consideration by the Authority and states both Piedmont and the Consumer Advocate agree that "if Piedmont's tariff for the Integrity Management Rider contains the stipulations set forth in this document," and if the Authority approves it, then the Consumer Advocate will not oppose Piedmont's *Petition*. In support of its *Petition*, Piedmont submitted its *Integrity Management Rider 2013 Annual Report* ("2013 Annual Report") on December 2, 2013, which details the Company's 2013 capital expenditures.

### **THE PETITION**

According to Piedmont, its *Petition* "proposes to implement a new Integrity Management Rider ("IMR") mechanism in its tariffs in order to allow it to recover, on an intra-rate case basis, the costs associated with significant levels of capital expenditures incurred as the direct result of compliance with federal and state pipeline safety requirements and needed to insure the

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<sup>2</sup> See *Order Convening Contested Case and Appointing Hearing Officer* (September 18, 2013).

<sup>3</sup> See *Order Suspending Tariff through December 30, 2013* (September 10, 2013).

continuing reliability of its existing natural gas plant in service in Tennessee.”<sup>4</sup> In explaining the need for the IMR, Piedmont refers to Subparts O and P of Part 192 of the United States Department of Transportation (“DOT”) regulations which “establish a mandatory regimen of inspection, assessment, analysis, testing, and remediation applicable to natural gas transmission and distribution facilities in the United States, including those operated by Piedmont in Tennessee.”<sup>5</sup> The *Petition* states that DOT regulations require an ongoing seven (7) year rotating inspection and assessment of High Consequence Areas (“HCAs”) for compliance with TIMP and DIMP requirements.<sup>6</sup> Additionally, Piedmont maintains that it must verify the maximum operating parameters of its pipelines and implement new record keeping for transmission piping.<sup>7</sup>

According to Piedmont, it has begun to transition to new testing methods for transmission lines for TIMP compliance, which has resulted in additional capital outlay of approximately \$78 million since the Company’s last rate case in 2011.<sup>8</sup> Piedmont states that this capital investment is not being recovered by existing rates, nor is it producing incremental revenues.<sup>9</sup> Therefore, Piedmont seeks to implement an IMR mechanism to recover the costs incurred to date and in the future as a result of meeting the obligations imposed by state and federal pipeline safety regulations.<sup>10</sup>

Piedmont maintains that if the IMR is approved, it will file monthly reports with the Authority outlining the capital expenses resulting from compliance with state and federal

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<sup>4</sup> *Petition*, p. 3 (August 30, 2013).

<sup>5</sup> *Id.* The regimen which refers to transmission integrity management planning is referred to as (“TIMP”), and the regimen applicable to distribution lines is referred to as (“DIMP”).

<sup>6</sup> *Id.*

<sup>7</sup> *Id.* at 4.

<sup>8</sup> *Id.*

<sup>9</sup> *Id.* at 5.

<sup>10</sup> *Id.*

pipeline safety requirements and such costs will be recorded in a deferred account.<sup>11</sup> The IMR mechanism, Piedmont explains, will be volumetric and updated annually to allow recovery of depreciation and taxes associated with the capital outlay.<sup>12</sup> The recovery of these costs through the IMR will be allocated between customer classes based on the revenue allocations in Piedmont's last general rate proceeding.<sup>13</sup> According to Piedmont, all of these deferred costs will be included in Piedmont's next general rate case, and the IMR mechanism will be reset to zero.<sup>14</sup>

Piedmont avers that the proposed IMR mechanism is in the public interest because "it creates a partial and interim bridge to recover the costs of new capital investment by the Company required to comply with state and federal pipeline safety and reliability regulations between rate case filings."<sup>15</sup>

### **JOINT STIPULATION**

Piedmont and the Consumer Advocate filed a *Joint Stipulation* on November 27, 2013. The *Joint Stipulation* states that the Consumer Advocate will not oppose Piedmont's *Petition*, if the revised IMR tariff includes the provisions set forth in the *Stipulation* and if the Authority approves the IMR tariff.<sup>16</sup>

In his Supplemental Testimony, Piedmont witness, David R. Carpenter, summarized the provisions of the *Joint Stipulation* as follows:

1. Recovery of costs shall be limited to those solely incurred to comply with Part 192 US DOT regulations, Subparts O and P.

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<sup>11</sup> *Id.* at 6.

<sup>12</sup> *Id.* at 6-7.

<sup>13</sup> *Id.*

<sup>14</sup> *Id.* at 7.

<sup>15</sup> *Id.*

<sup>16</sup> The Consumer Advocate stated its lack of opposition does not infer CAPD's acceptance of the IMR tariff being in the public interest, and CAPD takes no position on this issue.

2. The IMR will be a volumetric charge based on the billing determinants from the Company's most recent rate case. A comparison of the amount collected to the costs actually incurred will be used to determine any over or under-recovery of costs. Any over or under-recovery will be recorded in an Integrity Management Deferred Account and adjusted for interest. The amount in the Deferred Account will be used in the following year's calculation of any needed revenue requirement.
3. Interest on any over or under-recovery will be applied to the average beginning and ending monthly balance and based on the interest rate as defined in the TRA's Purchased Gas Adjustment Rule, Rule 1220-04-07-.03.
4. Factors for depreciation, property taxes, pre-tax return and uncollectibles gross-up will be those approved in the most recent rate case. Deferred income taxes will be based on an average of the beginning and end-of-the-year balances.
5. Sets forth the exact calculation methodology to be used in determining the IMR.
6. Provides that costs, collections and interest will be recorded monthly to the Integrity Management Deferred Account, and includes the specific journal entries to be made.
7. Requires that annual filings be made containing information to assist the TRA in determining the prudence and necessity of the costs submitted for recovery.
8. States that Piedmont will submit its annual filing fourteen (14) days before the IMR is implemented and will file notice thirty (30) days prior to implementation of the IMR.
9. After three (3) years from the effective date of the initial IMR, provides that any interested party may petition the TRA to reconsider the public interest aspect of the IMR.

10. Provides that the IMR will not seek recovery of any legal fees associated with obtaining its approval.

**PIEDMONT'S 2013 ANNUAL REPORT**

Piedmont filed its *2013 Annual Report* on December 2, 2013. The filing outlines the capital expenditures of March 2013 through October 2013 to be included in the IMR calculation and indicates that the total capital expenditures for the period are \$133,206,283.<sup>17</sup> The *2013 Annual Report* shows that after deducting the \$32.9 million that was included in the attrition period rate base in the last rate case (TRA Docket No. 11-00144),<sup>18</sup> there is a balance of \$100,306,283.<sup>19</sup> Piedmont deducted depreciation and deferred income taxes to result in a net investment of \$95,274,242.<sup>20</sup> After applying the pre-tax rate of return, adding depreciation expense, property tax expense and applying the uncollectibles gross-up factor, the *2013 Annual Report* indicates that the total revenue requirement for the IMR in year one is \$13,095,492.<sup>21</sup>

Piedmont apportions the revenue requirement to each customer class based on revenue margins. The amount to be collected from each customer class is then divided by the dekatherms for that class, for the same period of time, to result in the proposed Integrity Management Adjustment per therm. According to the *2013 Annual Report*, the factor per class is \$0.07018 Residential, \$0.06130 Commercial, \$0.02723 Large General Firm and \$0.00681 Large General Interruptible.<sup>22</sup>

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<sup>17</sup> See *2013 Annual Report*, p. 5 (December 2, 2013).

<sup>18</sup> See *In re: Petition of Piedmont Natural Gas Company, Inc. for an Adjustment to its Rates, Approval of Changes to Its Rate Design, Amortization of Certain Deferred Assets, Approval of New Depreciation Rates, Approval of Revised Tariffs and Service Regulations and Approval of a New Energy Efficiency Program and GTI Funding*, Docket No. 11-00144, *Order Approving Settlement Agreement* (April 18, 2012).

<sup>19</sup> See *2013 Annual Report*, p. 5 (December 2, 2013).

<sup>20</sup> *Id.* at 4a.

<sup>21</sup> *Id.*

<sup>22</sup> *Id.* at 1.

## **DECEMBER 18, 2013 HEARING AND APPEARANCES**

A Hearing in this matter was held before the voting panel on December 18, 2013.

Participating in the hearing were the following parties and their respective counsel:

Piedmont Natural Gas Company, Inc. – James H. Jeffries, IV, Moore & Van Allen, PLLC, 100 North Tryon Street, Suite 4700 Charlotte, NC 20202-4003.

Consumer Advocate – Joe Shirley, Office of the Attorney General, 425 Fifth Avenue North, Fourth Floor, John Sevier Building, P.O. Box 20207, Nashville, TN 37202.

Victor M. Gaglio and David R. Carpenter appeared as witnesses for Piedmont. The Consumer Advocate did not present any witnesses. The witnesses were subject to cross-examination by the other parties and questions from the panel. In addition, at the start of the Hearing, members of the public were given an opportunity to present comments to the panel. The panel deliberated the matter following the Hearing.

## **FINDINGS AND CONCLUSIONS**

Tenn. Code Ann. § 65-5-103(d)(1)(A) reads “[t]he authority is authorized to implement alternative regulatory methods to allow for public utility rate reviews and cost recovery in lieu of a general rate case proceeding before the authority.”

Further, Tenn. Code Ann. § 65-5-103(d)(2) provides:

A public utility may request and the authority may authorize a mechanism to recover the operational expenses, capital costs or both, if such expenses or costs are found by the authority to be in the public interest, related to any one (1) of the following:

- (i) Safety requirements imposed by state or federal government;
- (ii) Ensuring the reliability of the public utility plant in service; or
- (iii) Weather-related natural disasters.

(B) The authority shall grant recovery and shall authorize a separate recovery mechanism or adjust rates to recover operational expenses, capital costs or both associated with the investment in such safety and reliability facilities, including the return on safety and reliability investments at the rate of return approved by

the authority at the public utility's most recent general rate case pursuant to § 65-5-101 and subsection (a), upon a finding that such mechanism or adjustment is in the public interest.

On December 18, 2013, the panel considered Piedmont's *Petition*. The panel found that Piedmont's *Petition* complies with Tenn. Code Ann. § 65-5-103(d)(2)(i) and (ii), and the record clearly establishes that its capital expenditures related to TIMP and DIMP compliance are mandatory safety requirements imposed by the federal government.

Piedmont witness, Victor Gaglio, testified in detail to the Company's activities to comply with federal safety requirements. Mr. Gaglio, testified that Subparts O and P of Part 192 require that the Company identify high risk areas and then assess and inspect these areas.<sup>23</sup> Once deformities are found, Piedmont is required to engineer a plan to remedy the inadequacies.<sup>24</sup> Piedmont is required to repeat this process every seven (7) years for transmission lines and continually for distribution lines.<sup>25</sup> Additionally, the Company must establish preventive and quality assurance measures for these lines.

Piedmont expects to expend approximately \$50.4 million for system integrity and safety in the years 2014 through 2016.<sup>26</sup> This expenditure will include "(1) corrosion control, (2) casing remediation, (3) distribution integrity management, (4) integrity related development of Piedmont's OASIS work and asset management system, (5) replacement of certain existing pipeline facilities, and (6) retrofitting and pigging of certain portions of existing pipeline facilities."<sup>27</sup>

Piedmont's *Joint Stipulation* sufficiently clarifies the IMR tariff by setting forth the method for determining how the cost for TIMP and DIMP compliance is determined, how this

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<sup>23</sup> Victor M. Gaglio, Pre-filed Direct Testimony, pp. 3-4 of 16 (October 28, 2013).

<sup>24</sup> *Id.*

<sup>25</sup> *Id.* at 10 of 16.

<sup>26</sup> *Id.* at 12 of 16.

<sup>27</sup> *Id.*

cost is to be calculated, the factors applied to this cost, the specific methodology for determining the IMR, the review process, timeframe and future filings. It also outlines how any over or under-recovery will be determined and passed through to ratepayers. Further, the *Joint Stipulation* states that subsequent filings by Piedmont will allow the TRA to review the amounts spent to ensure such expenditures are prudent and documented.

The panel finds that approval of the IMR is in the public interest because it should eliminate the need for rate case filings in order to recover the costs associated with federal safety requirements. Further, eliminating frequent rate case filings will also eliminate recovery of the associated legal expenses from ratepayers, thereby lessening the financial burden to ratepayers. In addition, the IMR mechanism will allow Piedmont to recover the funds necessary to repair and replace necessary plant in a timely manner which will result in safe and reliable service to customers.

Upon review of the *2013 Annual Report*, the panel finds the description of expenditures to be included in the recovery mechanism to be appropriate and consistent with Subparts O and P of Part 192 of the United States DOT regulations. As described, these expenditures are associated with identification of HCAs, inspection, assessment, analysis, testing, and remediation applicable to Piedmont's natural gas transmission and distribution facilities. Piedmont's calculation of the IMR factor is reasonable, and its calculations appear to be accurate.

In addition, Piedmont's calculation of the rate of return incorporates the overall rate of return established in Piedmont's last rate case and is consistent with the requirements of Tenn. Code Ann. § 65-5-103(d)(2)(B) which states "... including the return on safety and reliability investments at the rate of return approved by the authority at the public utility's most recent

general rate case pursuant to § 65-5-101 and subsection (a), upon a finding that such mechanism or adjustment is in the public interest.”

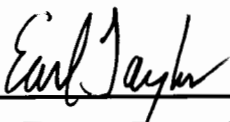
Based on the record in this docket, arguments made by counsel, and witness testimony presented at the Hearing, the panel found that the revised IMR tariff of Piedmont complies with Tenn. Code Ann § 65-5-103(d)(2) and is in the public interest. Thereafter, the panel voted unanimously to approve the *Petition* and the IMR tariff as amended pursuant to the *Joint Stipulation* of Piedmont and the Consumer Advocate and as further amended at the Hearing to remove a clerical error. Further, the panel voted unanimously to approve the *2013 Annual Report* filed on December 2, 2013 and the revised IMR factors contained therein with an effective date of January 1, 2014. The panel also noted for the record that approval of the *Joint Stipulation* does not establish precedent in future proceedings before the Authority.

**IT IS THEREFORE ORDERED THAT:**

The *Petition of Piedmont Natural Gas Company, Inc. for Approval of an Integrity Management Rider to Its Approved Rate Schedules and Service Regulations* as amended by the *Stipulation of Piedmont Natural Gas Company* and as discussed herein is approved.

**Vice Chairman Herbert H. Hilliard, Director Robin Bennett, and Director David F. Jones concur.**

**ATTEST:**

  
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**Earl R. Taylor, Executive Director**