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January 14, 2021

Via Email and First Class U. S. Mail

Executive Director Earl Taylor
c/o Ectory Lawless
Tennessee Public Utility Commission
502 Deaderick Street, Fourth Floor
Nashville, Tennessee 37243

Re: Piedmont Natural Gas Company, Inc.'s Petition for an Adjustment of Rates, Charges, and Tariffs Applicable to Service in Tennessee; Docket No.: 20-00086

Dear Mr. Taylor:

On December 16, 2020, Piedmont Natural Gas Company, Inc. ("Piedmont" or the "Company") filed its rebuttal testimony in this docket, which included the rebuttal testimony and exhibits of Witness Quynh P. Bowman.

On January 14, 2021, it was discovered that due to an administrative error, an exhibit was inadvertently omitted from the Rebuttal Testimony of Piedmont Witness Quynh P. Bowman. We regret this error and in order to correct this omission, I have enclosed for filing Rebuttal Exhibit_(QPB-9).

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 provide a "filed" stamped copy of the same via email to my assistant, at denise.guye@wallerlaw.com.

Please do not hesitate to call me if you have any questions.

Very truly yours,

s/ Paul S. Davidson

Paul S. Davidson

PSD:cdg

Enclosure

cc: Daniel Whitaker
Bruce Barkley
Pia Powers
James Jeffries IV

Piedmont Natural Gas Company, Inc.
Tennessee Operations
Test Period: 12-Months Ended March 31, 2020
Attrition Period: 12-Months Ending December 31, 2021

Rebuttal Exhibit_(QPB-9)

Duke Energy Business Services (DEBS) Depreciation Expense Allocated to Tennessee

				Test Period March 31, 2020	
1	Depreciation Group D SVC 903-20013	Plant Account 90300 - Miscellaneous Intangible PI 90303 - Misc Intangible Plt - 3 Yr	Depreciable Lives 3, 5 and 7 years 3, 5 and 7 years	\$ 72,368,165	40.10%
				28,440,555	15.76%
2	D SVC 990 Lease-20013	99001 - Structs, Lease Improv-Amort	3 - 25 years	286,284	0.16%
3	D SVC 990-20013	99000 - Structures and Improvements	5, 10, 25 and 35 years	7,160,810	3.97%
4	D SVC 991-20013	99100 - Office Furniture and Equipm 99101 - Electronic Data Process Eq	5, 10, 15 and 25 years 5, 10, 15 and 25 years	15,228,576 38,721,977	8.44% 21.45%
5	D SVC 992-20013	99200 - Transportation Equipment	10 years	3,306,445	1.83%
6	D SVC 994-20013	99400 - Tools, Shop & Garage Equipm	5, 10, 25 and 35 years	80,811	0.04%
7	D SVC 995-20013	99500 - Laboratory Equipment	10 years	420,451	0.23%
8	D SVC 997-20013	99700 - Communication Equipment	7 years	13,558,548	7.51%
9	D SVC 998-20013	99800 - Miscellaneous Equipment	3, 5, 7, 10, 15 and 30 years	910,454	0.50%
10	Total Depreciation Expense Recorded on DEBS Books from April 1, 2019 - March 31, 2020			\$ 180,483,076	100.00%
		2019/2020 weighted CAM factor		5.6550%	(1)
		Total charged to Piedmont during test period		\$ 10,206,318	
		2019/2020 weighted composite factor		16.89%	(2)
		Total charged to Tennessee during test period		<u>\$ 1,723,592</u>	
		Growth Factor: Compound Inflation Factor		1.04646	
		Total Included in Attrition Period		<u>\$ 1,803,671</u>	(3)

(1) This expense was allocated to Piedmont pursuant to the Duke Energy Cost Allocation manual using an allocation factor of 5.63% in 2019 and 5.73% in 2020.

(2) This expense was allocated to Piedmont's Tennessee operations using the composite factor of 16.85% in 2019 and 17% in 2020. Income statement items that cannot be directly assigned to a jurisdiction are charged to a 3-state business unit and then allocated using the composite allocation factor for state reporting purposes.

(3) Witness Novak's O&M adjustment discussed on pages 29 and 30 of his testimony.