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July 2, 2020

Via Email and 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. Petition for an Adjustment of Rates, Charges, and Tariffs Applicable to Service in Tennessee; Docket No.: 20- 00086

Dear Mr. Taylor:

Enclosed please find for filing the original and four copies of the following documents:

1. Petition;
2. Direct testimony and exhibits of:
 - a. Sasha Weintraub
 - b. John Sullivan
 - c. Brian Weisker
 - d. Pia Powers
 - e. Kally Couzens
 - f. Quynh Bowman
 - g. Dylan D'Ascendis
 - h. Dane Watson
 - i. Paul Normand (Cash Working Capital)
 - j. Paul Normand (Cost of Service)
3. Redline of Revised Tariff included as Exhibit_(PKP-2) to the testimony of Pia K. Powers;
4. Minimum Filing Guidelines (some of which are being filed under seal); and
5. Proposed Procedural Schedule.

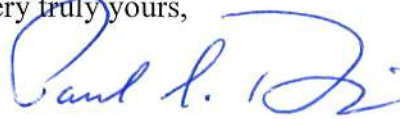
This material is also being filed today by way of email to the Tennessee Public Utility Commission docket manager, Ectory Lawless. Please file the original and provide a "filed" stamped copy of the same via our office courier.

A courtesy copy of this filing is being provided to the Consumer Advocate and Protection Division of the Office of the Attorney General and Reporter. Please be advised that Piedmont has

reached out to the Consumer Advocate's representatives and is working collaboratively with them on a proposed Protective Order for this proceeding which we hope to file with the Commission shortly.

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

Very truly yours,



Paul S. Davidson

PSD:cdg
Enclosures

cc: David Foster
Michelle Mairs
Vance Broemel
Daniel Whitaker
Bruce Barkley
Pia Powers
James Jeffries
Melinda McGrath

TENNESSEE PUBLIC UTILITY COMMISSION

Docket No. 20- 00086

Direct Testimony and Exhibits

Of

Paul M. Normand

Cash Working Capital

On Behalf Of

Piedmont Natural Gas Company, Inc.



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**DIRECT TESTIMONY AND EXHIBITS OF PAUL M. NORMAND
ON BEHALF OF
PIEDMONT NATURAL GAS COMPANY, INC.**

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LIST OF EXHIBITS

<u>Exhibit Number</u>	<u>Description</u>
PMN-1-CWC	Qualifications of Paul M. Normand
PMN-2-CWC	Cash Working Capital Requirements
PMN-3-CWC	Lead-Lag Study Workpapers

1 **DIRECT TESTIMONY OF PAUL M. NORMAND**

2 **I. INTRODUCTION**

3 **Q. PLEASE STATE YOUR NAME, POSITION AND BUSINESS**
4 **ADDRESS.**

5 A. My name is Paul M. Normand. I am a management consultant and
6 President of Management Applications Consulting, Inc. (“MAC”), 1103
7 Rocky Drive, Suite 201, Reading, Pennsylvania 19609.

8 **Q. PLEASE DESCRIBE YOUR QUALIFICATIONS AND**
9 **EXPERIENCE.**

10 A. My qualifications are provided in Exhibit PMN-1-CWC.

11 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS**
12 **PROCEEDING?**

13 A. I have been retained by and am testifying on behalf of Piedmont Natural
14 Gas Company, Inc. (“Piedmont” or “the Company”) for the natural gas
15 operations in Tennessee.

16 **II. PURPOSE OF TESTIMONY**

17 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

18 A. The purpose of my testimony is to present and sponsor the cash working
19 capital (“CWC”) requirements of Piedmont. CWC is a component of rate
20 base upon which investors are entitled to earn a fair rate of return. In
21 order to quantify the CWC requirements, MAC prepared a lead-lag study
22 for Piedmont’s Tennessee natural gas operations. This study develops and
23 documents Piedmont’s cash flow patterns in accordance with generally

1 accepted practices. The lead-lag study shows a net lag of 15.50 days for
2 cash working capital for the Attrition Period, which in this proceeding is
3 the 12-month period ending December 31, 2021.

4 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

5 A. My testimony consists of four sections. Section I introduces my
6 background information. Section II describes the purpose and
7 organization of my testimony. Section III presents the lead-lag study
8 prepared on behalf of Piedmont to determine the Attrition Period CWC.
9 Finally, Section IV of my direct testimony summarizes my conclusions
10 and recommendations.

11 **Q. WHAT EXHIBITS ARE YOU SPONSORING?**

12 A. I am sponsoring three Exhibits, labeled Exhibit PMN-1-CWC through
13 Exhibit PMN-3-CWC. The first Exhibit summarizes my qualifications
14 and experience. The second Exhibit PMN-2-CWC presents my
15 recommended CWC calculation for Piedmont's Tennessee natural gas
16 operations. Exhibit PMN-3-CWC provides the workpapers that detail the
17 various analyses and calculations employed in developing the lead days
18 and lag days for each revenue and cost component of the Company's
19 revenue requirement.

20 **III. CASH WORKING CAPITAL**

21 **1. Definition of CWC**

22 **Q. PLEASE DEFINE CASH WORKING CAPITAL.**

23 A. CWC is the amount of investor-supplied capital required to fund the day-

1 to-day operations of a company after accounting for the timing differences
2 between booked and actual revenues and expenses. CWC represents
3 amounts funded by investors to provide service prior to payment for such
4 service by customers. As such, CWC is typically an addition to a
5 company's rate base.

6 **Q. DID YOU PERFORM A STUDY TO ESTIMATE THE CWC OF**
7 **PIEDMONT FOR THE ATTRITION PERIOD?**

8 A. Yes. Exhibit PMN-2-CWC summarizes the results of the lead-lag study
9 conducted for Piedmont's Tennessee jurisdictional operations using the
10 revenue requirements for the Attrition Period. As shown in this exhibit,
11 the net lag is 15.50 days for CWC.

12 **Q. WHAT IS A LEAD-LAG STUDY?**

13 A. A lead-lag study is an analysis designed to determine the funding required
14 to operate a company on a day-to-day basis. A lead-lag study compares
15 (1) the timing difference between the receipt of service by customers and
16 their subsequent payment for these services and (2) the timing difference
17 between the incurrence of costs by Piedmont and its subsequent payment
18 of these costs. Therefore, a lead-lag study must compute both a revenue
19 lag (or lead) and an expense lead (or lag). The requirement for CWC in
20 this case was developed using systematic reviews of cash flows for
21 Piedmont's revenues and operations expenses. The lead-lag study we
22 performed measured the actual lag days for Piedmont's day-to-day natural
23 gas operations for the historic period, which was the 12-month period

1 ending December 31, 2019. The resulting revenue lag and expense lag
2 days were then applied to the historic Test Period for this proceeding
3 (which is the 12-month period ended March 31, 2020) and to the Attrition
4 Period revenue requirements.

5 **Q. PLEASE DEFINE THE TERMS "LAG DAYS" AND "LEAD**
6 **DAYS" AS USED IN YOUR TESTIMONY.**

7 A. Revenue lag days are the number of days between delivery of service to
8 Piedmont's customers and the subsequent receipt by Piedmont of payment
9 for the service (revenue lag). Expense lag days are the number of days
10 between the receipt of goods or services provided to Piedmont by vendors
11 and the payment by Piedmont for those goods and services.

12 Because Piedmont's customers receive service prior to paying for
13 it, Piedmont experiences a revenue lag in its daily operations. This
14 revenue lag is computed based upon analysis of the time lag between the
15 date when customers receive service and the date when the customers pay
16 for such service. The longer the revenue lag, the greater the length of time
17 that investor capital is employed to fund Piedmont's day-to-day
18 operations. The revenue lag for Piedmont for the Attrition Period is 52.17
19 days as summarized on Exhibit PMN-2-CWC, page 2 of 3, line 24, and is
20 developed in Exhibit PMN-3-CWC.

21 Generally, expenses are paid by Piedmont after vendors have
22 provided their goods or services, which results in an expense lag. On
23 occasion, Piedmont pays for services before they are provided. In these

1 instances, the expenses lead their service period. The expense lag is
2 calculated as the number of days between the date when Piedmont
3 receives goods or services from a vendor and the date when Piedmont
4 pays for such goods or services. If the expenses are paid before the
5 services are provided, then the expense lead is expressed as a negative.
6 Consequently, any increase in the number of expense lag days results in a
7 reduction of the amount of working capital required for ongoing Piedmont
8 operations. The expense lag for Piedmont for the Attrition Period is 36.67
9 days as summarized in Exhibit PMN-2-CWC, page 3 of 3, line 47, and is
10 developed in Exhibit PMN-3-CWC.

11 The arithmetic difference between the computed revenue lag and
12 the computed expense lag is the net number of days that investors must
13 provide funding for the utility's daily operations. As shown on Exhibit
14 PMN-2-CWC, line 49, column 2, the Piedmont net lag days are 15.50
15 days.

16 **2. Lead-Lag Study General Approach**

17 **Q. PLEASE DESCRIBE THE APPROACH YOU USED IN**
18 **PREPARING YOUR LEAD-LAG STUDY.**

19 The lead-lag study began with the selection of the actual per books
20 revenues and expenses for the historic period (the 12-month period ended
21 December 31, 2019) to form the basis for my analysis. The lag days in the
22 recovery of revenue by type of revenue (i.e., sales and other revenues)
23 were then determined. Lag days for each of several types of expenses

1 (i.e., purchased gas, labor, incentive pays, employee pensions and benefits,
2 fleet expenses, credit card expenses, service company charges, outside
3 services, regulatory expenses, and other O&M expenses) were developed
4 for operation and maintenance (“O&M”) expenses. In addition, lag days
5 were developed for taxes, including gross receipts tax, franchise tax,
6 payroll taxes, property taxes, other miscellaneous taxes, federal income
7 tax, state income tax, and interest expense.

8 Once the lag days for the 12-month historic period ended
9 December 31, 2019 were established, they were applied to the Test Period
10 12 months ended March 31, 2020 and the Attrition Period 12 months
11 ending December 31, 2021. The lead or lag days for each of the items
12 described above were multiplied by the Attrition Period corresponding
13 amounts to determine the dollar-days of CWC. The dollar-days of
14 revenue less the dollar-days of expenses and taxes were then divided by
15 365 days to obtain the average daily CWC.

16 **3. Methods of Computation**

17 **Q. PLEASE DESCRIBE YOUR CALCULATION OF REVENUE**
18 **LAGS.**

19 A. The calculation of revenue lags is developed in Exhibit PMN-3-CWC
20 workpapers. As previously described, “revenue lag” is the length of time
21 that occurs between Piedmont providing service to its customers and the
22 subsequent receipt of payment for those services. The existence of a
23 revenue lag makes it necessary for Piedmont to provide the funding to pay

1 its operating costs during the lag period.

2 The measurement of revenue lag days typically consists of four
3 components: (1) service lag; (2) billing lag; (3) collection lag; and (4)
4 revenue float. Since the time periods for these four components are
5 mutually exclusive, revenue lag is computed by simply adding together
6 the total number of days associated with each of the four revenue lag
7 components. This total number of lag days represents the amount of time
8 between the recorded delivery of service to customers and the receipt of
9 the related revenues from customers.

10 **Q. PLEASE DESCRIBE HOW YOU CALCULATE SERVICE LAG.**

11 A. The service lag is the average time span between the midpoint of the
12 customer's consumption interval, also known as the usage period, and the
13 time that such usage is recorded by Piedmont for billing purposes. This
14 service period determines the average length of time over which the billed
15 services are provided and establishes a common point in time from which
16 to measure: (1) the time of reimbursement for the billed services; and (2)
17 the time at which the accrued costs for the service period are actually paid.
18 For virtually all utilities billing monthly, the service lag is one-half of an
19 average month or 15.22 days ($365.25 / 24$).

20 **Q. PLEASE DESCRIBE YOUR CALCULATION OF BILLING LAG.**

21 A. The billing lag is the time required to process and send out customer bills.
22 The billing lag begins at the end of the service period when customer
23 consumption is metered and it ends when the bills are rendered and

1 billings are posted to accounts receivable. Piedmont utilizes an automated
2 meter reading system and provides a window of dates for meter reading
3 crews to post their meter reading data into the billing system. Billing is
4 performed after the data is thoroughly checked and corrected, if necessary.
5 Piedmont's billing lag was approximately 6.41 days after considering the
6 delay for weekends, holidays, and the posting to accounts receivable. The
7 details of this calculation can be found in the workpapers in Exhibit PMN-
8 3-CWC.

9 **Q. PLEASE DESCRIBE YOUR CALCULATION OF COLLECTION**
10 **LAG.**

11 The collection lag identifies the time delay between the issuance of
12 customer bills and the receipt of the billed revenues. Collection lag begins
13 with the posting of bills and ends with the receipt of payment. Collection
14 lag may be influenced by payment arrangements, contract terms, postal
15 delivery delays, customer inquiries, delinquent accounts, service
16 termination practices, and other factors. MAC employed the accounts
17 receivable turnover ratio method to determine the collection lags. Using
18 this approach, the average daily accounts receivable balances were divided
19 by the average daily revenues for the 12 months ended December 31,
20 2019. Using the accounts receivable turnover method, a collection lag of
21 17.59 days was computed. The details of this calculation can be found in
22 the workpapers in Exhibit PMN-3-CWC. The collection lag for the
23 Attrition Period was extended by 13 days to 30.59 days. This adjustment

1 was made to reflect Piedmont's proposed change in its payment policy to
2 extend the number of days payment is due after the billing from 12 days to
3 25 days. The lag for the late payment charge revenues was also increased
4 by 13 lag days to 43.88 lag days.

5 **Q. PLEASE DESCRIBE THE FINAL COMPONENT OF REVENUE**
6 **LAG, REVENUE FLOAT.**

7 A. Revenue float is the time difference between when funds are received
8 from customers until customer payments clear the banks and are available
9 to the Company. To clarify, there are two periods of float. The first is
10 associated with the Company's payment of services from vendors.
11 Expense float, or lag, is discussed later in my direct testimony. The
12 second period of float is the delay in receipt of cash from customer
13 payments. In this latter instance, Piedmont's cash requirements are
14 increased by the delay in mailing and check processing.

15 Many lead-lag studies assume that revenue float and check float
16 are equal and offsetting and, therefore, can be removed. A closer
17 examination reveals that the issue is much more complex. The majority of
18 Piedmont's larger expense payments are made by wire transfer with a
19 much shorter lag than a conventional mailed check. On the revenue side,
20 a portion of customer payments are made by cash, credit card or bank
21 transfer. Again, these payments have smaller lag times to clear than
22 conventional checks. Since the dollar volume of utility payments far
23 exceed the receipts from cash, credit card and bank transfer payments, the

1 inclusion of check float in the lead-lag study should slightly increase
2 CWC requirements. The inclusion of float would logically cause a slight
3 increase to total net lag and a commensurate increase in cash working
4 capital requirements, albeit with a significant level of additional
5 complexity to quantify the actual impact. MAC chose to avoid this level
6 of complexity with the knowledge that our simplifying assumption will
7 slightly understate CWC and will not disadvantage customers.

8 **Q. TURNING OUR ATTENTION TO THE TIMING OF CASH**
9 **FLows ASSOCIATED WITH EXPENSES, HOW DID YOU**
10 **DETERMINE THE LAG ASSOCIATED WITH PURCHASED GAS**
11 **EXPENSE?**

12 A. The calculation of expense lags is developed in Exhibit PMN-3-CWC.
13 Purchased gas expense is the largest category of expense in the
14 Company's total revenue requirements. The purchased gas expense lag of
15 38.57 days is taken from the detailed calculations shown on Exhibit PMN-
16 3-CWC. Each purchased gas invoice for the year was reviewed in the
17 preparation of this workpaper. Consistent with general industry practice,
18 each invoice represents billings for the prior calendar month. The service
19 period for each monthly invoice is defined as the 24-hour period ending at
20 10:00 AM. Consequently, each invoice is for the period beginning at
21 10:00 AM on the first day of the previous month and ending at the same
22 time in the current month. Payments are made on approximately the 25th
23 of the following month, depending on weekend and holiday schedules.

1 The column labeled “Lag Days” shows the lag between the midpoint of
2 the service period and the payment date. In order to compute the average
3 lag, the individual invoices were weighted by the dollar amount of the
4 invoice. The lead-lag study identifies the lag between receipt of gas and
5 payment of invoices. The additional working capital required to support
6 gas in fuel inventory is recognized through an addition to rate base,
7 outside of the lead-lag study.

8 **Q. HOW DID YOU DETERMINE THE LAG FOR LABOR EXPENSE?**

9 A. Piedmont’s payroll stems from bi-weekly and semi-monthly payroll
10 disbursements. Using payroll data, MAC measured the lag between the
11 midpoint of the pay period and the pay date. However, not all labor costs
12 earned by employees in the pay period are paid out as salary, the
13 difference being payroll withholdings and deductions. In order to make an
14 accurate calculation of total labor costs, MAC identified all labor-related
15 costs and identified when the Company actually expended the cash. These
16 labor-related costs include all salary including incentive compensation,
17 payroll taxes including withholding taxes, and a wide range of benefits.
18 The workpapers, provided as Exhibit PMN-3-CWC, summarize each
19 component of labor-related costs. Each of the individual calculations is
20 also shown. As this exhibit demonstrates, regular payroll costs are the
21 largest component of labor costs and have the shortest payment lag.
22 However, other components of labor costs have relatively long delays.
23 For example, incentive compensation earned during the course of the

1 fiscal period is paid in March of the next fiscal year, resulting in an
2 expense lag of approximately 256 days. The Company also has a long-
3 term incentive compensation pay that is earned during the course of three
4 fiscal periods which results in a much larger lag of approximately 622
5 days. In addition to direct labor expense, MAC examined other labor-
6 related costs to the Company, including payroll taxes and pension and
7 benefits expense as will be discussed below.

8 **Q. PLEASE DESCRIBE THE CALCULATION OF LAG DAYS FOR**
9 **PENSIONS AND BENEFIT EXPENSE.**

10 A. The method for calculating pensions and benefit expense lag follows the
11 same approach used for all other lag calculations. For each expense, the
12 service period and its midpoint were determined. Then the payment date
13 was established. The lag was then computed as the difference between the
14 payment date and the midpoint of the service period. Next, a dollar-
15 weighted average of each expense was computed to determine the overall
16 average for this category. For those items that were included in rate base,
17 such as qualified pension expenses and amortization of deferred pension
18 costs, a zero lag was assigned. The workpapers in Exhibit PMN-3-CWC
19 show these calculations.

20 **Q. WERE OTHER CATEGORIES OF O&M EXPENSE ANALYZED**
21 **SEPARATELY AND INCLUDED IN THE EXPENSE LAG?**

22 A. Yes. Fleet expenses, credit card expenses, service company charges,
23 outside services in Account 923 and Regulatory Commission expenses in

1 Account 928, were analyzed separately and included in the calculations of
2 the expense lag. Again, the lags for each expense item were computed as
3 the difference between the payment date and the mid-point of the service
4 period. See the workpapers in Exhibit PMN-3-CWC for these
5 calculations.

6 **Q. WHAT COSTS ARE REPRESENTED UNDER THE HEADING**
7 **“OTHER O&M EXPENSE?”**

8 A. So far, expense categories discussed consisted either of a relative few
9 number of payments or payments representing large cash expenditures.
10 For these categories, the individual payments and service period were
11 determined and the lag days computed directly. In terms of total dollar
12 expenditures, the majority of these expenses have already been identified
13 and their lags computed. However, the remainder of Other O&M
14 expenses was not accounted for in these calculations. Other O&M
15 represents less than ten percent of the Company’s revenue requirements
16 (Exhibit PMN-2-CWC, Page 3 of 3, Line 19, last column) but are the large
17 majority of the number of cash disbursements. Different sampling
18 approaches were therefore required to estimate the lags for Other O&M
19 expense categories for the 12 months ended December 31, 2019.

20 **Q. HOW DID YOU CALCULATE THE EXPENSE LAG FOR OTHER**
21 **O&M?**

22 A. MAC requested a listing of all Company payments related to Other O&M.
23 The Company provided a comprehensive list of all cash disbursements

1 paid. The listing provided was separated into three major categories:
2 accounts payable Tennessee charges, stores, and working stock payments.
3 Payments related to other jurisdictions were eliminated, and payments
4 made to multiple jurisdictions were allocated to the Tennessee jurisdiction
5 based on the Company's allocation percentages. Each of the three
6 categories were sampled separately. In each category, the largest dollar
7 payments were selected, and for the remaining payments, a sequential
8 sample was taken. In total, 177 payments were sampled that accounted for
9 36.1% of the total dollars in the population. Vendor invoices and payment
10 date information were also examined for each of the payments sampled.
11 The lags for each of the payments sampled were computed as the
12 difference between the payment date and the mid-point of the service
13 period. A weighted average of the samples was computed to estimate the
14 composite lag of 42.25 days for Other O&M expense. The workpapers in
15 Exhibit PMN-3-CWC show these calculations.

16 **Q. HOW WERE PREPAID EXPENSES THAT WERE INCLUDED IN**
17 **RATE BASE TREATED IN THE LEAD-LAG STUDY?**

18 A. Expenses that related to prepayments included in rate base, such as
19 insurance expenses, were assigned a zero lag. Normally, prepaid expenses
20 have a negative expense lag and would increase working capital if they
21 were not included in rate base.

22 **Q. HOW IS UNCOLLECTIBLE ACCOUNTS EXPENSE INCLUDED**
23 **IN THE LEAD-LAG STUDY?**

1 A. Uncollectible Accounts expense for base revenues was not assigned lead
2 or lag days in the study because it is a non-cash item. The lag for
3 uncollectible accounts has been recognized in the calculation of the
4 collection lag. The accounts receivable balance is reduced when
5 uncollectible accounts are written off, thereby reducing the collection lag.

6 **Q. HOW DID YOU DETERMINE THE LAG FOR THE**
7 **ACCOUNTING ENTRIES APPEARING IN THE COMPANY'S**
8 **REVENUE REQUIREMENT?**

9 A. Piedmont's revenue requirements include a number of non-cash expenses
10 or accrual accounting entries in addition to operating and maintenance
11 expenses. These accounting entries recognize the accrual of expenses
12 commensurate with the service rendered in the test period and the
13 calculation of return. The most notable items in this category are
14 depreciation and amortization, service company allocated depreciation
15 expense, amortization of investment tax credits, provision for deferred
16 income taxes, and income for return after the deduction for short-term and
17 long-term interest expense. Since these expenses require no current cash
18 payments, a zero expense lag was assigned. Interest on customer deposits
19 was also assigned a zero lag since both the amount of customer deposits
20 and accrued interest on customer deposits were included as a deduction
21 from working capital in rate base.

22 **Q. DID YOU INCLUDE ANY OTHER EXPENSES BESIDES O&M**
23 **EXPENSES IN THE CALCULATION OF THE EXPENSE LAG?**

1 A. Yes. Since Gross Receipts Tax, Franchise Tax, Property Taxes, Other
2 Taxes, Payroll Taxes, Federal and State Income Taxes, and Interest on
3 Long Term and Short Term Debt represent cash outlays, they were
4 included in the calculation of CWC. All property tax payments made
5 during the 12 months ended December 31, 2019 were analyzed and
6 produced a 229-day lag. Other Taxes consist mostly of Payroll Taxes,
7 Company Use Taxes and Gross Receipts Tax. Each type of tax was
8 analyzed separately and assigned a lag based on the service periods and
9 payment dates. Federal Income Taxes, State Income Taxes and Franchise
10 Fees were assigned lags based on Piedmont's statutory-required fiscal tax
11 year equal tax payments. Interest on Long Term Debt and Short Term
12 Debt was assigned lags based on the actual interest payments for the 12
13 months ended December 31, 2019. The details supporting these results
14 are provided in the workpapers in Exhibit PMN-3-CWC.

15 **4. Results of Piedmont Attrition Period Lead-Lag Study**

16 **Q. WHERE HAVE YOU PRESENTED THE RESULTS OF THE CWC**
17 **CALCULATIONS FOR THE ATTRITION PERIOD ENDING**
18 **DECEMBER 31, 2021?**

19 A. The results of the lead-lag study are summarized on Exhibit PMN-2-
20 CWC. This page summarizes the revenues and the expense lags from
21 Exhibit PMN-3-CWC and presents the Company's CWC for the 12
22 months ending December 31, 2021 Attrition Period.

23 **Q. HAVE YOU IDENTIFIED THE NET LAG DAYS BETWEEN**

1 **REVENUE AND EXPENSE FOR PIEDMONT'S GAS**
2 **OPERATIONS FOR THE ATTRITION PERIOD ENDING**
3 **DECEMBER 31, 2021?**

4 A. Yes. As indicated by the data in Exhibit PMN-2-CWC, page 1, the net lag
5 for Piedmont's Tennessee operations as measured by the lead-lag study is
6 15.50 days. The positive lag indicates that the system requires investor
7 capital to compensate for the fact that the lag in the recovery of revenues
8 is greater than the lead in the payment of expenses. Piedmont's total
9 CWC requirement for the December 31, 2021 Attrition Period is
10 \$9,935,993 as shown on Exhibit PMN-2-CWC, page 1, line 54.

11 **Q. REFERRING TO EXHIBIT PMN-2-CWC, COULD YOU DISCUSS**
12 **THE STRUCTURE OF YOUR ATTRITION PERIOD LEAD-LAG**
13 **STUDY SUMMARY?**

14 A. The summary of Piedmont's lead-lag study consists of three sections.
15 Lines 1 through 3 summarize the revenue lag. Lines 5 through 47 detail
16 the expense lag data. Lines 49 to 54 show CWC and net lag days.

17 The lag day calculations are based on per-books December 31,
18 2019 costs. Due to changes in revenue requirements and the resulting
19 change in revenue and expense items, such as income taxes, the actual
20 annual data is not indicative of the cash working capital requirements of
21 Piedmont on an ongoing basis. Under normal conditions, the proposed
22 rates are expected to allow Piedmont investors to earn a reasonable return
23 on their investment, and the utility must pay income taxes on this return.

1 Therefore, it is important to note the level of CWC computed for the Test
2 Year (12 months ended March 31, 2020) in Exhibit PMN-3-CWC
3 understates the level of CWC required for normal operations. The
4 importance of the per-books study is to determine the appropriate number
5 of lag days applicable to revenue and expense items. Exhibit PMN-2-
6 CWC establishes the level of CWC for the Attrition Period using the lag
7 days computed in the study and summarized in Exhibit PMN-3-CWC.

8 In order to compute subtotals and totals in Exhibit PMN-2-CWC,
9 the rightmost working column, labeled "Day Weighted Amount," is
10 shown. For those categories with known lag days, this column is the
11 simple product of the annual expense and the lag days. For rows
12 displaying subtotals and totals, this column is computed and then used
13 along with the appropriate figure from the Attrition Period Annual
14 Expense column to compute the average lag. Row 47 of Exhibit PMN-2-
15 CWC shows that the Attrition Period weighted average lag of all expenses
16 is 36.67 days. Since revenues are received 52.17 days after the service is
17 provided to customers and expenses are paid 36.67 days after service has
18 been provided by vendors, there is a net lag of 15.50 days for revenues
19 less expenses as shown on Row 49. Because the recovery of revenues lags
20 the payment of expenses, investors must provide the funds to pay for the
21 daily operations of the Company, and the CWC amount is a positive
22 addition to rate base.

23 **Q. PLEASE DESCRIBE EXHIBIT PMN-3-CWC.**

1 A. Exhibit PMN-3-CWC provides source information, service periods,
2 payment dates, amounts, and other information with greater detail about
3 the data and methodology employed in developing Piedmont's CWC
4 requirements. These workpapers set forth the specific calculations and
5 assumptions embodied in the lead/lag days set forth on Exhibit PMN-2-
6 CWC.

7 **IV. SUMMARY**

8 **Q. PLEASE SUMMARIZE YOUR TESTIMONY.**

9 A. The lead-lag study separately computes the lag days associated with
10 revenue collection from customers and the lag days associated with
11 expenses in the utility revenue requirements. These lagged revenues and
12 expenses are combined to determine the net lag days for Piedmont. The
13 CWC net lag data is summarized in Exhibit PMN-2-CWC. Based upon
14 the results of the lead-lag study, we recommend that the Company be
15 allowed a CWC amount to be included in rate base and calculated using
16 the revenue and expense lag days calculated in the lead-lag study.

17 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

18 A. Yes.

Tennessee Public Utility Commission

**On Behalf of
Piedmont Natural Gas Company, Inc.**

EXHIBIT PMN-1-CWC

**QUALIFICATIONS
OF
PAUL M. NORMAND**

QUALIFICATIONS OF PAUL M. NORMAND

Q. Mr. Normand, what is your present position?

A. I am a principal in the consulting firm of Management Applications Consulting, Inc. (MAC), 1103 Rocky Drive, Suite 201, Reading, PA 19609. This company provides consulting services to the utility industry in such field as loss studies, econometric studies, cost analyses, rate design, expert testimony, and regulatory assistance.

Q. What is your educational background?

A. I graduated from Northeastern University in 1975, with a Bachelor of Science Degree and a Master of Science Degree in Electrical Engineering-Power System Analysis. I have attended various conferences and meeting concerning engineering and cost analysis.

Q. What is your professional background?

A. I was employed by the Massachusetts Electric Company in the Distribution Engineering Department while attending Northeastern University. My principal areas of assignment included new service, voltage conversions, and system planning. Upon graduation from Northeastern University, I joined Westinghouse Electric Corporation Nuclear Division in Pittsburgh, Pennsylvania. In that position, I assisted in the procurement and economic analysis of electrical/electronic control equipment for the nuclear reactor system.

In 1976, I joined Gilbert Associates as an Engineer providing consulting services in the rate and regulatory area to utility companies. I was promoted to Senior Engineer in 1977, Manager of the Austin office 1980, and Director of Rate Regulatory Service in 1981.

In June, 1983, I left Gilbert to form a separate consulting firm and I am now a principal and President of Management Applications Consulting, Inc. My principal areas of concentration have been in loss studies, economic analyses, and pricing.

Q. Have you testified in support of any cost studies that you participated in or performed?

A. Yes, I have testified about such studies before the following regulatory agencies: the Maine Public Utility Commission, the Public Utility Commission of Texas, Illinois Commerce Commission, New Hampshire Public Utilities Commission, New Jersey Board of Public Utilities, New York Public Service Commission, Pennsylvania Public Utility Commission, the Massachusetts Department of Public Utilities, the Kentucky Public Service Commission, the Arkansas Public Service Commission, the Public Service Commission of Louisiana, the Public Utilities Commission of Ohio, the Public Service Commission of Missouri, the Delaware Public Service Commission, the Montana Public Service Commission, the Maryland Public Service Commission, the Indiana Utility Regulatory Commission, the North Carolina Utilities Commission, the Kansas Corporation Commission, and the Federal Energy Regulatory Commission.

Q. Could you please briefly discuss your technical experience?

A. I have performed numerous accounting and marginal cost of service studies, time differentiated bundled and fully unbundled cost studies for both electric and gas utilities since 1980. I have also used such studies in the design and presentation of detailed rate proposals before regulatory agencies. My additional experience and testimonies have been in the areas of depreciation, lead-lag studies, and unaccounted for loss evaluations for electric and gas utilities for over thirty five years. These studies include a detailed review of each utility's operations and the calculation of appropriate recovery factors.

Tennessee Public Utility Commission

**On Behalf of
Piedmont Natural Gas Company, Inc.**

EXHIBIT PMN-2-CWC

**CASH WORKING CAPITAL
REQUIREMENTS**

Piedmont Natural Gas Company TN
Cash Working Capital Requirements
12 Months Ended Dec 31, 2021
Lead Lag Summary

Line No	Attrition Period Annual Expense	(Lead) Lag Days	Day Weighted Amount	Source
	(1)	(2)	(3)	(4)
Revenues				
1 Sales and Transportation Revenue	\$232,841,052	52.22	\$12,158,343,231	Revenues - Line 14
2 Other Revenues	\$1,120,276	42.80	\$47,951,371	Revenues - Line 22
3 Total Revenue Lag	\$233,961,328	52.17	\$12,206,294,602	Revenues - Line 24
4				
Operation & Maintenance Expense				
6 Purchased Gas	\$61,472,261	38.57	\$2,370,808,145	Expenses - Line 2
7 Labor	\$18,601,265	10.03	\$186,478,744	Expenses - Line 3
8 Incentive Pay STIP	\$1,708,033	256.15	\$437,510,673	Expenses - Line 4
9 Incentive Pay LTIP	\$684,654	621.50	\$425,512,461	Expenses - Line 5
10 Employee Pensions & Benefits - Acct 926	\$5,039,041	11.55	\$58,211,113	Expenses - Line 6
11 Prepaid Expenses				
12 Insurance - Other Injuries & Damages	\$415,481	-	\$0	Expenses - Line 8
13 Insurance - Property	\$58,922	-	\$0	Expenses - Line 9
14 Insurance - Liability	\$217,627	-	\$0	Expenses - Line 10
15 Fleet Expense	\$752,537	38.54	\$29,001,925	Expenses - Line 11
16 Credit Card Expense	\$1,988,901	31.63	\$62,917,709	Expenses - Line 12
17 Virtual Card Expense - Vendors	\$978,522	31.55	\$30,871,111	Expenses - Line 13
18 Service Company Charges	\$3,312,491	20.66	\$68,439,135	Expenses - Line 14
19 Outside Services - Acct 923.000	\$3,289,810	71.95	\$236,701,497	Expenses - Line 15
20 Regulatory Commission Amortization - Acct 928.000	\$462,937	-	\$0	Expenses - Line 16
21 Regulatory Commission Exp - Acct 928.014	\$994,314	270.00	\$268,464,862	Expenses - Line 17
22 Uncollectible Accounts - Acct 904	\$469,158	-	\$0	Expenses - Line 18
23 Other O&M Expenses	\$18,573,930	42.25	\$784,829,543	Expenses - Line 19
24				
25 Depreciation Expense	\$35,000,905	-	\$0	Expenses - Line 22
26				
Other Taxes				
28 Gross Receipts Tax - Tennessee	\$997,699	(158.50)	-\$158,135,230	Expenses - Line 25
29 Franchise Tax	\$2,511,721	45.00	\$113,027,460	Expenses - Line 26
30 Property Taxes	\$6,657,411	228.98	\$1,524,393,976	Expenses - Line 27
31 Payroll Taxes	\$1,514,050	28.49	\$43,136,763	Expenses - Line 28
32 Sales & Use Taxes	-\$6,699	35.21	-\$235,870	Expenses - Line 29
33				
Income Taxes				
35 Federal Income Taxes	\$10,860,382	37.50	\$407,264,316	Expenses - Line 33
36 State Income Taxes	\$1,853,509	45.00	\$83,407,905	Expenses - Line 34
37 Provision for Deferred Income Taxes	-\$6,877,608	-	\$0	Expenses - Line 36
38 Amort Investment Tax Credit	-\$5,077	-	\$0	Expenses - Line 37
39				
40 Interest On Customers' Deposits	\$262,957	-	\$0	Expenses - Line 39
41				
Return				
43 Interest on Long-Term Debt (Acct 0427460)	\$17,288,250	92.94	\$1,606,832,370	Expenses - Line 42
44 Interest on Short-Term Debt (Acct 0430216)	\$146,845	1.49	\$218,404	Expenses - Line 43
45 Income for Return	\$44,737,100	-	\$0	Expenses - Line 44
46				
47 Total Expense Lag	\$233,961,328	36.67	\$8,579,657,012	
48				
49 Net of Revenue less Expense Lag		15.50	\$3,626,637,590	Line 3 - Line 47
50 Days			365	
51				
52 Avg Daily Cash Working Capital Requirements			\$9,935,993	Line 49 / Line 50
53				
54 Cash Working Capital Requirements			\$9,935,993	Line 52
55				

Piedmont Natural Gas Company TN
Revenues Lag Summary
12 Months Ended Dec 31, 2021

Line No	Revenue Lag	Revenues Billed	(Lead) Lag Days	Source	Day Weighted Amount
1	Service Lag		15.22	See Note 1	
2					
3	Billing Lag				
4	Cycle Read Customers		6.41	See Exhibit PMN-3-CWC Page 7	
5					
6	Collection Lag		30.59	Exh PMN-3-CWC Page 8 & Note 2	
7					
8	Gas Sales and Transportation	\$232,841,052	52.22		\$12,158,343,231
9					
10	Gas Sales and Transportation - FIT Deferral	\$0	52.22	Line 8	\$0
11					
12	COG Cash Outs	\$0	52.22	Line 8	\$0
13					
14	Total Gas Sales & Transportation Revenues	\$232,841,052	52.22		\$12,158,343,231
15					
16	Late Payment Charge Revenue	\$816,982	43.88	Exh PMN-3-CWC Page 9 & Note 2	\$35,851,917
17					
18	Miscellaneous Service Rev	\$260,828	52.22	Line 8	\$13,619,727
19					
20	Rent From Gas Property	\$42,467	(35.80)	See Exhibit PMN-3-CWC Page 17	-\$1,520,273
21					
22	Total Other Revenues	\$1,120,276	42.80		\$47,951,371
23					
24	Total Revenue Lag	\$233,961,328	52.17		\$12,206,294,602
25					
26					
27	Notes:				
28	1. Computed as 365.25/12/2				
29	2. Collection lag was increased by 13 days to reflect the				
30	increase in the due date number of days from 12 to 25 days.				
31					
32					
33					
34					
35					
36					
37					
38					

Piedmont Natural Gas Company TN
Expense Lag Summary
12 Months Ended Dec 31, 2021

Line No	Revenue Req Amount	(Lead) Lag Days	Source	Day Weighted Amount	
1	Operation & Maintenance Expense				
2	Purchased Gas	\$61,472,261	38.57	See Exhibit PMN-3-CWC Page 18	\$2,370,808,145 27.63%
3	Labor	\$18,601,265	10.03	See Exhibit PMN-3-CWC Page 31	\$186,478,744 2.17%
4	Incentive Pay STIP	\$1,708,033	256.15	See Exhibit PMN-3-CWC Page 31	\$437,510,673 5.10%
5	Incentive Pay LTIP	\$684,654	621.50	See Exhibit PMN-3-CWC Page 201	\$425,512,461 4.96%
6	Employee Pensions & Benefits - Acct 926	\$5,039,041	11.55	See Exhibit PMN-3-CWC Page 202	\$58,211,113 0.68%
7	Prepaid Expenses				
8	Insurance - Other Injuries & Damages	\$415,481	-	See Note 1	\$0 0.00%
9	Insurance - Property	\$58,922	-	See Note 1	\$0 0.00%
10	Insurance - Liability	\$217,627	-	See Note 1	\$0 0.00%
11	Fleet Expense	\$752,537	38.54	See Exhibit PMN-3-CWC Page 222	\$29,001,925 0.34%
12	Credit Card Expense	\$1,988,901	31.63	See Exhibit PMN-3-CWC Page 223	\$62,917,709 0.73%
13	Virtual Card Expense - Vendors	\$978,522	31.55	See Exhibit PMN-3-CWC Page 224	\$30,871,111 0.36%
14	Service Company Charges	\$3,312,491	20.66	See Exhibit PMN-3-CWC Page 226	\$68,439,135 0.80%
15	Outside Services - Acct 923.000	\$3,289,810	71.95	See Exhibit PMN-3-CWC Page 228	\$236,701,497 2.76%
16	Regulatory Commission Amortization - Acct 928.00	\$462,937	-	See Note 2	\$0 0.00%
17	Regulatory Commission Exp - Acct 928.014	\$994,314	270.00	See Exhibit PMN-3-CWC Page 229	\$268,464,862 3.13%
18	Uncollectible Accounts - Acct 904	\$469,158	-	See Note 2	\$0 0.00%
19	Other O&M Expenses	\$18,573,930	42.25	See Exhibit PMN-3-CWC Page 230	\$784,829,543 9.15%
20	Total Operating & Maintenance Expenses	\$119,019,884	41.67		\$4,959,746,917 57.81%
21					
22	Depreciation Expense	\$35,000,905	-	See Note 2	\$0 0.00%
23					
24	Other Taxes				
25	Gross Receipts Tax - Tennessee	\$997,699	(158.50)	See Exhibit PMN-3-CWC Page 239	-\$158,135,230 -1.84%
26	Franchise Tax	\$2,511,721	45.00	See Exhibit PMN-3-CWC Page 238	\$113,027,460 1.32%
27	Property Taxes	\$6,657,411	228.98	See Exhibit PMN-3-CWC Page 240	\$1,524,393,976 17.77%
28	Payroll Taxes	\$1,514,050	28.49	See Exhibit PMN-3-CWC Page 31	\$43,136,763 0.50%
29	Sales & Use Taxes	(6,699,27)	35.21	See Exhibit PMN-3-CWC Page 237	-\$235,870 0.00%
30	Total Other Taxes	\$11,674,181	130.39		\$1,522,187,100 17.74%
31					
32	Income Taxes				
33	Federal Income Taxes	10,860,382	37.50	See Exhibit PMN-3-CWC Page 241	\$407,264,316 4.75%
34	State Income Taxes	1,853,509	45.00	See Exhibit PMN-3-CWC Page 242	\$83,407,905 0.97%
35	Total Income Taxes	12,713,891	38.59		\$490,672,221 5.72%
36	Provision for Deferred Income Taxes	(6,877,608)	-	See Note 2	\$0 0.00%
37	Amort Investment Tax Credit	(5,077)	-	See Note 2	\$0 0.00%
38					
39	Interest On Customers' Deposits	\$262,957	-	See Note 1	\$0 0.00%
40					
41	Return				
42	Interest on Long-Term Debt (Acct 0427460)	\$17,288,250	92.94	See Exhibit PMN-3-CWC Page 243	\$1,606,832,370 18.73%
43	Interest on Short-Term Debt (Acct 0430216)	\$146,845	1.49	See Exhibit PMN-3-CWC Page 271	\$218,404 0.00%
44	Income for Return	\$44,737,100	-	See Note 3	\$0 0.00%
45	Total Return	\$62,172,195	25.85		\$1,607,050,774 18.73%
46					
47	Total Requirements	\$233,961,328	36.67		\$8,579,657,012 100.00%
48	Notes:				
49	1. Included in Rate Base working capital.				
50	2. Zero lag assigned to non cash expenses.				
51	3. Income for return is net of AFUDC				

Tennessee Public Utility Commission

**On Behalf of
Piedmont Natural Gas Company, Inc.**

EXHIBIT PMN-3-CWC

LEAD-LAG STUDY WORKPAPERS

EXHIBIT PMN-3-CWC

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Piedmont Natural Gas Company TN
Cash Working Capital Requirements
12 Months Ended Dec 31, 2021
Lead Lag Summary

Line No	Attrition Period Annual Expense	(Lead) Lag Days	Day Weighted Amount	Source
	(1)	(2)	(3)	(4)
Revenues				
1 Sales and Transportation Revenue	\$232,841,052	52.22	\$12,158,343,231	Revenues - Line 14
2 Other Revenues	\$1,120,276	42.80	\$47,951,371	Revenues - Line 22
3 Total Revenue Lag	\$233,961,328	52.17	\$12,206,294,602	Revenues - Line 24
4				
Operation & Maintenance Expense				
6 Purchased Gas	\$61,472,261	38.57	\$2,370,808,145	Expenses - Line 2
7 Labor	\$18,601,265	10.03	\$186,478,744	Expenses - Line 3
8 Incentive Pay STIP	\$1,708,033	256.15	\$437,510,673	Expenses - Line 4
9 Incentive Pay LTIP	\$684,654	621.50	\$425,512,461	Expenses - Line 5
10 Employee Pensions & Benefits - Acct 926	\$5,039,041	11.55	\$58,211,113	Expenses - Line 6
11 Prepaid Expenses				
12 Insurance - Other Injuries & Damages	\$415,481	-	\$0	Expenses - Line 8
13 Insurance - Property	\$58,922	-	\$0	Expenses - Line 9
14 Insurance - Liability	\$217,627	-	\$0	Expenses - Line 10
15 Fleet Expense	\$752,537	38.54	\$29,001,925	Expenses - Line 11
16 Credit Card Expense	\$1,988,901	31.63	\$62,917,709	Expenses - Line 12
17 Virtual Card Expense - Vendors	\$978,522	31.55	\$30,871,111	Expenses - Line 13
18 Service Company Charges	\$3,312,491	20.66	\$68,439,135	Expenses - Line 14
19 Outside Services - Acct 923.000	\$3,289,810	71.95	\$236,701,497	Expenses - Line 15
20 Regulatory Commission Amortization - Acct 928.000	\$462,937	-	\$0	Expenses - Line 16
21 Regulatory Commission Exp - Acct 928.014	\$994,314	270.00	\$268,464,862	Expenses - Line 17
22 Uncollectible Accounts - Acct 904	\$469,158	-	\$0	Expenses - Line 18
23 Other O&M Expenses	\$18,573,930	42.25	\$784,829,543	Expenses - Line 19
24				
25 Depreciation Expense	\$35,000,905	-	\$0	Expenses - Line 22
26				
Other Taxes				
28 Gross Receipts Tax - Tennessee	\$997,699	(158.50)	-\$158,135,230	Expenses - Line 25
29 Franchise Tax	\$2,511,721	45.00	\$113,027,460	Expenses - Line 26
30 Property Taxes	\$6,657,411	228.98	\$1,524,393,976	Expenses - Line 27
31 Payroll Taxes	\$1,514,050	28.49	\$43,136,763	Expenses - Line 28
32 Sales & Use Taxes	-\$6,699	35.21	-\$235,870	Expenses - Line 29
33				
Income Taxes				
35 Federal Income Taxes	\$10,860,382	37.50	\$407,264,316	Expenses - Line 33
36 State Income Taxes	\$1,853,509	45.00	\$83,407,905	Expenses - Line 34
37 Provision for Deferred Income Taxes	-\$6,877,608	-	\$0	Expenses - Line 36
38 Amort Investment Tax Credit	-\$5,077	-	\$0	Expenses - Line 37
39				
40 Interest On Customers' Deposits	\$262,957	-	\$0	Expenses - Line 39
41				
Return				
43 Interest on Long-Term Debt (Acct 0427460)	\$17,288,250	92.94	\$1,606,832,370	Expenses - Line 42
44 Interest on Short-Term Debt (Acct 0430216)	\$146,845	1.49	\$218,404	Expenses - Line 43
45 Income for Return	\$44,737,100	-	\$0	Expenses - Line 44
46				
47 Total Expense Lag	\$233,961,328	36.67	\$8,579,657,012	
48				
49 Net of Revenue less Expense Lag		15.50	\$3,626,637,590	Line 3 - Line 47
50 Days			365	
51				
52 Avg Daily Cash Working Capital Requirements			\$9,935,993	Line 49 / Line 50
53				
54 Cash Working Capital Requirements			\$9,935,993	Line 52
55				

Piedmont Natural Gas Company TN
Revenues Lag Summary
12 Months Ended Dec 31, 2021

Line No	Revenue Lag	Revenues Billed	(Lead) Lag Days	Source	Day Weighted Amount	Percent Sampled	Lag Days Prior Filing
1	Service Lag		15.22	See Note 1		Based on 365.25 days	15.21
2							
3	Billing Lag		6.41	See Exhibit PMN-3-CWC Page 7		Billing Lag calculated for all cycles during test year.	4.55
4	Cycle Read Customers						
5							
6	Collection Lag		30.59	Exh PMN-3-CWC Page 8 & Note 2		Lag calculated on average daily balances for 365 days	18.67
7							
8	Gas Sales and Transportation	\$232,841,052	52.22		\$12,158,343,231		38.43
9							
10	Gas Sales and Transportation - FIT Deferral	\$0	52.22	Line 8	\$0	Lag calculated on average daily balances for 365 days	
11							
12	COG Cash Outs	\$0	52.22	Line 8	\$0	Lag calculated on average daily balances for 365 days	
13							
14	Total Gas Sales & Transportation Revenues	\$232,841,052	52.22		\$12,158,343,231		
15							
16	Late Payment Charge Revenue	\$816,982	43.88	Exh PMN-3-CWC Page 9 & Note 2	\$35,851,917	Lag calculated on average daily balances for 365 days	Not calculated in prior study
17							
18	Miscellaneous Service Rev	\$260,828	52.22	Line 8	\$13,619,727	Lag calculated on average daily balances for 365 days	
19							
20	Rent From Gas Property	\$42,467	(35.80)	See Exhibit PMN-3-CWC Page 17	-\$1,520,273	100.00%	Not calculated in prior study
21							
22	Total Other Revenues	\$1,120,276	42.80		\$47,951,371		
23							
24	Total Revenue Lag	\$233,961,328	52.17		\$12,206,294,602		38.43
25							
26							
27	Notes:						
28	1. Computed as 365.25/12/2						
29	2. Collection lag was increased by 13 days to reflect the						
30	increase in the due date number of days from 12 to 25 days.						
31							

Piedmont Natural Gas Company TN
Expense Lag Summary
12 Months Ended Dec 31, 2021

Line No	Revenue Req Amount	(Lead) Lag Days	Source	Day Weighted Amount	Percent Sampled	Lag Days Prior Filing		
1	Operation & Maintenance Expense							
2	Purchased Gas	\$61,472,261	38.57	See Exhibit PMN-3-CWC Page 18	\$2,370,808,145	27.63%	119.85%	38.00
3	Labor	\$18,601,265	10.03	See Exhibit PMN-3-CWC Page 31	\$186,478,744	2.17%	Based on all scheduled payroll cycles during test year	10.80
4	Incentive Pay STIP	\$1,708,033	256.15	See Exhibit PMN-3-CWC Page 31	\$437,510,673	5.10%	Based on incentive pay paid during test year	Lag not identified in prior study.
5	Incentive Pay LTIP	\$684,654	621.50	See Exhibit PMN-3-CWC Page 201	\$425,512,461	4.96%	Based on incentive pay paid during test year	424.50 Prior study 2 year plan
6	Employee Pensions & Benefits - Acct 926	\$5,039,041	11.55	See Exhibit PMN-3-CWC Page 202	\$58,211,113	0.68%	100.00%	0.35
7	Prepaid Expenses							
8	Insurance - Other Injuries & Damages	\$415,481	-	See Note 1	\$0	0.00%	See Note 1	Lag not identified in prior study.
9	Insurance - Property	\$58,922	-	See Note 1	\$0	0.00%	See Note 1	Lag not identified in prior study.
10	Insurance - Liability	\$217,627	-	See Note 1	\$0	0.00%	See Note 1	-117.95
11	Fleet Expense	\$752,537	38.54	See Exhibit PMN-3-CWC Page 222	\$29,001,925	0.34%	99.91%	Lag not identified in prior study.
12	Credit Card Expense	\$1,988,901	31.63	See Exhibit PMN-3-CWC Page 223	\$62,917,709	0.73%	Based on all payments made during the test year.	Lag not identified in prior study.
13	Virtual Card Expense - Vendors	\$978,522	31.55	See Exhibit PMN-3-CWC Page 224	\$30,871,111	0.36%	Based on all payments made during the test year.	Lag not identified in prior study.
14	Service Company Charges	\$3,312,491	20.66	See Exhibit PMN-3-CWC Page 226	\$68,439,135	0.80%	21.30%	Lag not identified in prior study.
15	Outside Services - Acct 923.000	\$3,289,810	71.95	See Exhibit PMN-3-CWC Page 228	\$236,701,497	2.76%	45.89%	Lag not identified in prior study.
16	Regulatory Commission Amortization - Acct 928.001	\$462,937	-	See Note 2	\$0	0.00%	See Note 2	Lag not identified in prior study.
17	Regulatory Commission Exp - Acct 928.014	\$994,314	270.00	See Exhibit PMN-3-CWC Page 229	\$268,464,862	3.13%	Based on one time annual payment	265.00
18	Uncollectible Accounts - Acct 904	\$469,158	-	See Note 2	\$0	0.00%	See Note 2	0.00
19	Other O&M Expenses	\$18,573,930	42.25	See Exhibit PMN-3-CWC Page 230	\$784,829,543	9.15%	26.52%	Expenses don't match prior study
20	Total Operating & Maintenance Expenses	\$119,019,884	41.67		\$4,959,746,917	57.81%		32.73
21								
22	Depreciation Expense	\$35,000,905	-	See Note 2	\$0	0.00%	See Note 2	0.00
23								
24	Other Taxes							
25	Gross Receipts Tax - Tennessee	\$997,699	(158.50)	See Exhibit PMN-3-CWC Page 239	-\$158,135,230	-1.84%	Based on one time annual payment	-155.00
26	Franchise Tax	\$2,511,721	45.00	See Exhibit PMN-3-CWC Page 238	\$113,027,460	1.32%	Based on Statutory required payment dates.	Lag not identified in prior study.
27	Property Taxes	\$6,657,411	228.98	See Exhibit PMN-3-CWC Page 240	\$1,524,393,976	17.77%	Based on all payments made during test year.	224.11
28	Payroll Taxes	\$1,514,050	28.49	See Exhibit PMN-3-CWC Page 31	\$43,136,763	0.50%	Based on all scheduled payroll cycles during test year	14.33
29	Sales & Use Taxes	(6,699.27)	35.21	See Exhibit PMN-3-CWC Page 237	-\$235,870	0.00%	Lag based on Payments made the 20th of the following month.	Lag not identified in prior study.
30	Total Other Taxes	\$11,674,181	130.39		\$1,522,187,100	17.74%		
31								
32	Income Taxes							
33	Federal Income Taxes	10,860,382	37.50	See Exhibit PMN-3-CWC Page 241	\$407,264,316	4.75%	Based on Statutory required payment dates.	29.46
34	State Income Taxes	1,853,509	45.00	See Exhibit PMN-3-CWC Page 242	\$83,407,905	0.97%	Based on Statutory required payment dates.	29.36
35	Total Income Taxes	12,713,891	38.59		\$490,672,221	5.72%		
36	Provision for Deferred Income Taxes	(6,877,608)	-	See Note 2	\$0	0.00%	See Note 2	0.00
37	Amort Investment Tax Credit	(5,077)	-	See Note 2	\$0	0.00%	See Note 2	0.00
38								
39	Interest On Customers' Deposits	\$262,957	-	See Note 1	\$0	0.00%	See Note 1	Lag not identified in prior study.
40								
41	Return							
42	Interest on Long-Term Debt (Acct 0427460)	\$17,288,250	92.94	See Exhibit PMN-3-CWC Page 243	\$1,606,832,370	18.73%	Based on all Long Term Obligations	78.67
43	Interest on Short-Term Debt (Acct 0430216)	\$146,845	1.49	See Exhibit PMN-3-CWC Page 271	\$218,404	0.00%	Based on all Inter Co Money Pool settlements for the test year.	16.27
44	Income for Return	\$44,737,100	-	See Note 3	\$0	0.00%		0.00
45	Total Return	\$62,172,195	25.85		\$1,607,050,774	18.73%		
46								
47	Total Requirements	\$233,961,328	36.67		\$8,579,657,012	100.00%		31.64
48	Notes:							
49	1. Included in Rate Base working capital.							
50	2. Zero lag assigned to non cash expenses.							
51	3. Income for return is net of AFUDC							

Piedmont Natural Gas Company TN
Cash Working Capital Requirements
Test Period 12 Months Ended March 31, 2020
Lead Lag Summary

Line No	Test Period Annual Expense	(Lead) Lag Days	Day Weighted Amount	Source
	(1)	(2)	(3)	(4)
Revenues				
1 Sales and Transportation Revenue	\$204,881,005	39.22	\$8,034,890,551	Revenues - Line 14
2 Other Revenues	\$1,761,542	30.72	\$54,108,336	Revenues - Line 22
3 Total Revenue Lag	\$206,642,547	39.14	\$8,088,998,887	Revenues - Line 24
Operation & Maintenance Expense				
6 Purchased Gas	\$68,307,024	38.57	\$2,634,405,266	Expenses - Line 2
7 Labor	\$17,683,178	10.03	\$177,274,865	Expenses - Line 3
8 Incentive Pay STIP	\$2,097,234	256.15	\$537,204,058	Expenses - Line 4
9 Incentive Pay LTIP	\$638,618	621.50	\$396,901,087	Expenses - Line 5
10 Employee Pensions & Benefits - Acct 926	\$6,106,324	11.55	\$70,540,386	Expenses - Line 6
11 Prepaid Expenses				
12 Insurance - Other Injuries & Damages	\$388,635	-	\$0	Expenses - Line 8
13 Insurance - Property	\$165,633	-	\$0	Expenses - Line 9
14 Insurance - Liability	\$232,274	-	\$0	Expenses - Line 10
15 Fleet Expense	\$719,126	38.54	\$27,714,317	Expenses - Line 11
16 Credit Card Expense	\$1,900,599	31.63	\$60,124,333	Expenses - Line 12
17 Virtual Card Expense - Vendors	\$935,079	31.55	\$29,500,517	Expenses - Line 13
18 Service Company Charges	\$3,165,426	20.66	\$65,400,622	Expenses - Line 14
19 Outside Services - Acct 923.000	\$3,143,751	71.95	\$226,192,590	Expenses - Line 15
20 Regulatory Commission Amortization - Acct 928.000	\$456,524	-	\$0	Expenses - Line 16
21 Regulatory Commission Exp - Acct 928.014	\$946,005	270.00	\$255,421,350	Expenses - Line 17
22 Uncollectible Accounts - Acct 904	\$1,587,000	-	\$0	Expenses - Line 18
23 Other O&M Expenses	\$13,482,834	42.25	\$569,708,535	Expenses - Line 19
24				
25 Depreciation Expense	\$31,366,960	-	\$0	Expenses - Line 22
26				
27 Other Taxes				
28 Gross Receipts Tax - Tennessee	\$1,656,801	(158.50)	-\$262,602,908	Expenses - Line 25
29 Franchise Tax	\$2,025,934	45.00	\$91,167,047	Expenses - Line 26
30 Property Taxes	\$5,961,750	228.98	\$1,365,103,692	Expenses - Line 27
31 Payroll Taxes	\$1,465,619	28.49	\$41,756,916	Expenses - Line 28
32 Sales & Use Taxes	-\$6,699	35.21	-\$235,870	Expenses - Line 29
33				
34 Income Taxes				
35 Federal Income Taxes	-\$16,121,436	37.50	-\$604,553,865	Expenses - Line 33
36 State Income Taxes	-\$796,403	45.00	-\$35,838,135	Expenses - Line 34
37 Provision for Deferred Income Taxes	\$16,070,470	-	\$0	Expenses - Line 36
38 Amort Investment Tax Credit	-\$2,906	-	\$0	Expenses - Line 37
39				
40 Interest On Customers' Deposits	\$254,689	-	\$0	Expenses - Line 39
41				
42 Return				
43 Interest on Long-Term Debt (Acct 0427460)	\$17,171,638	92.94	\$1,595,994,037	Expenses - Line 42
44 Interest on Short-Term Debt (Acct 0430216)	\$944,333	1.49	\$1,404,516	Expenses - Line 43
45 Income for Return	\$24,696,534	-	\$0	Expenses - Line 44
46				
47 Total Expense Lag	\$206,642,545	35.05	\$7,242,583,356	
48				
49 Net of Revenue less Expense Lag		4.10	\$846,415,532	Line 3 - Line 47
50 Days			365	
51				
52 Avg Daily Cash Working Capital Requirements			\$2,318,947	Line 49 / Line 50
53				
54 Cash Working Capital Requirements			\$2,318,947	Line 52
55				

Piedmont Natural Gas Company TN
Revenues Lag Summary
Test Period 12 Months Ended March 31, 2020

Line No	Revenue Lag	Revenues Billed	(Lead) Lag Days	Source	Day Weighted Amount	Percent Sampled	Lag Days Prior Filing
1	Service Lag		15.22	See Note 1		Based on 365.25 days	15.21
2							
3	Billing Lag		6.41	See Exhibit PMN-3-CWC Page 7		Billing Lag calculated for all cycles during test year.	4.55
4	Cycle Read Customers						
5							
6	Collection Lag		17.59	See Exhibit PMN-3-CWC Page 8		Lag calculated on average daily balances for 365 days	18.67
7							
8	Gas Sales and Transportation	\$205,111,982	39.22		\$8,043,948,857		38.43
9							
10	Gas Sales and Transportation - FIT Deferral	-\$610,705	39.22	Line 8	-\$23,950,222	Lag calculated on average daily balances for 365 days	
11							
12	COG Cash Outs	\$379,728	39.22	Line 8	\$14,891,916	Lag calculated on average daily balances for 365 days	
13							
14	Total Gas Sales & Transportation Revenues	\$204,881,005	39.22		\$8,034,890,551		
15							
16	Late Payment Charge Revenue	\$1,472,734	30.88	See Exhibit PMN-3-CWC Page 9	\$45,482,964	Lag calculated on average daily balances for 365 days	Not calculated in prior study
17							
18	Miscellaneous Service Rev	\$245,494	39.22	Line 8	\$9,627,629	Lag calculated on average daily balances for 365 days	
19							
20	Rent From Gas Property	\$43,314	-35.80	See Exhibit PMN-3-CWC Page 17	-\$1,550,626	100.00%	Not calculated in prior study
21							
22	Total Other Revenues	\$1,761,542	30.72		\$53,559,967		
23							
24	Total Revenue Lag	\$206,642,547	39.13		\$8,088,450,518		38.43
25							
26							
27	Notes:						
28	1. Computed as 365.25/12/2						
29							
30							

Piedmont Natural Gas Company TN
Expense Lag Summary
Test Period 12 Months Ended March 31, 2020

Line No		Revenue Req Amount	(Lead) Lag Days	Source	Day Weighted Amount	Percent Sampled	Lag Days Prior Filing	
1	Operation & Maintenance Expense							
2	Purchased Gas	\$68,307,024	38.57	See Exhibit PMN-3-CWC Page 18	\$2,634,405,266	36.37%	107.86%	38.00
3	Labor	\$17,683,178	10.03	See Exhibit PMN-3-CWC Page 31	\$177,274,865	2.45%	Based on all scheduled payroll cycles during test year	10.80
4	Incentive Pay STIP	\$2,097,234	256.15	See Exhibit PMN-3-CWC Page 31	\$537,204,058	7.42%		Lag not identified in prior study.
5	Incentive Pay LTIP	\$638,618	621.50	See Exhibit PMN-3-CWC Page 201	\$396,901,087	5.48%	Based on incentive pay paid during test year	424.50 Prior study 2 year plan
6	Employee Pensions & Benefits - Acct 926	\$6,106,324	11.55	See Exhibit PMN-3-CWC Page 202	\$70,540,386	0.97%	100.00%	0.35
7	Prepaid Expenses							
8	Insurance - Other Injuries & Damages	\$388,635	0.00	See Note 1	\$0	0.00%	See Note 1	Lag not identified in prior study.
9	Insurance - Property	\$165,633	0.00	See Note 1	\$0	0.00%	See Note 1	Lag not identified in prior study.
10	Insurance - Liability	\$232,274	0.00	See Note 1	\$0	0.00%	See Note 1	-117.95
11	Fleet Expense	\$719,126	38.54	See Exhibit PMN-3-CWC Page 222	\$27,714,317	0.38%	99.91%	Lag not identified in prior study.
12	Credit Card Expense	\$1,900,599	31.63	See Exhibit PMN-3-CWC Page 223	\$60,124,333	0.83%	Based on all payments made during the test year.	Lag not identified in prior study.
13	Virtual Card Expense - Vendors	\$935,079	31.55	See Exhibit PMN-3-CWC Page 224	\$29,500,517	0.41%	Based on all payments made during the test year.	Lag not identified in prior study.
14	Service Company Charges	\$3,165,426	20.66	See Exhibit PMN-3-CWC Page 226	\$65,400,622	0.90%	21.30%	Lag not identified in prior study.
15	Outside Services - Acct 923.000	\$3,143,751	71.95	See Exhibit PMN-3-CWC Page 228	\$226,192,590	3.12%	45.89%	Lag not identified in prior study.
16	Regulatory Commission Amortization - Acct 928.000	\$456,524	0.00	See Note 2	\$0	0.00%	See Note 2	Lag not identified in prior study.
17	Regulatory Commission Exp - Acct 928.014	\$946,005	270.00	See Exhibit PMN-3-CWC Page 229	\$255,421,350	3.53%	Based on one time annual payment	265.00
18	Uncollectible Accounts - Acct 904	\$1,587,000	0.00	See Note 2	\$0	0.00%	See Note 2	0.00
19	Other O&M Expenses	\$13,482,834	42.25	See Exhibit PMN-3-CWC Page 230	\$569,708,535	7.87%	36.54%	Expenses don't match prior study
20	Total Operating & Maintenance Expenses	\$121,955,262	43.18		\$5,050,387,925	69.73%		32.73
21								
22	Depreciation Expense	\$31,366,960	0.00	See Note 2	\$0	0.00%	See Note 2	0.00
23								
24	Other Taxes							
25	Gross Receipts Tax - Tennessee	\$1,656,801	-158.50	See Exhibit PMN-3-CWC Page 239	-\$262,602,908	-3.63%	Based on one time annual payment	-155.00
26	Franchise Tax	\$2,025,934	45.00	See Exhibit PMN-3-CWC Page 238	\$91,167,047	1.26%	Based on Statutory required payment dates.	Lag not identified in prior study.
27	Property Taxes	\$5,961,750	228.98	See Exhibit PMN-3-CWC Page 240	\$1,365,103,692	18.85%	Based on all payments made during test year.	224.11
28	Payroll Taxes	\$1,465,619	28.49	See Exhibit PMN-3-CWC Page 31	\$41,756,916	0.58%	Based on all scheduled payroll cycles during test year	14.33
29	Sales & Use Taxes	(6,699.27)	35.21	See Exhibit PMN-3-CWC Page 237	-\$235,870	0.00%	Lag based on Payments made the 20th of the following month	Lag not identified in prior study.
30	Total Other Taxes	\$11,103,405	53.09		\$1,235,188,877	17.05%		
31								
32	Income Taxes							
33	Federal Income Taxes	-\$16,121,436	37.50	See Exhibit PMN-3-CWC Page 241	-\$604,553,865	-8.35%	Based on Statutory required payment dates.	29.46
34	State Income Taxes	(796,403)	45.00	See Exhibit PMN-3-CWC Page 242	-\$35,838,135	-0.49%	Based on Statutory required payment dates.	29.36
35	Total Income Taxes	-\$16,917,839	37.63		-\$640,392,001	-8.84%		
36	Provision for Deferred Income Taxes	\$16,070,470	0.00	See Note 2	\$0	0.00%	See Note 2	0.00
37	Amort Investment Tax Credit	(2,906)	0.00	See Note 2	\$0	0.00%	See Note 2	0.00
38								
39	Interest On Customers' Deposits	\$254,689	0.00	See Note 1	\$0	0.00%	See Note 1	Lag not identified in prior study.
40								
41	Return							
42	Interest on Long-Term Debt (Acct 0427460)	\$17,171,638	92.94	See Exhibit PMN-3-CWC Page 243	\$1,595,994,037	22.04%	Based on all Long Term Obligations	78.67
43	Interest on Short-Term Debt (Acct 0430216)	\$944,333	1.49	See Exhibit PMN-3-CWC Page 271	\$1,404,516	0.02%	Based on all Inter Co Money Pool settlements for the test year	16.27
44	Income for Return	\$24,696,534	0.00		\$0	0.00%		0.00
45	Total Return	\$42,812,505	34.67		\$1,597,398,554	22.06%		
46								
47	Total Requirements	\$206,642,545	32.51		\$7,242,583,356	100.00%		31.64
48	Notes:							
49	1. Included in Rate Base.							
50	2. Zero lag assigned to non cash expenses.							

2019 BILLING LAG DAYS BY MONTH BY CYCLE

Billing Cycle	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	21	Total	Average
Jan	7	7	6	6	6	7	7	7	7	7	7	7	7	7	7	7	7	4	6	126.00	6.63
Feb	6	6	6	7	7	7	7	4	6	6	6	6	4	6	6	6	6	4	6	112.00	5.89
Mar	6	6	6	7	7	7	7	7	7	7	7	4	6	6	6	6	4	6	6	118.00	6.21
Apr	6	6	7	7	7	7	7	7	7	7	7	7	7	7	4	6	6	6	6	124.00	6.53
May	4	6	6	6	6	7	7	7	7	7	7	7	7	8	8	8	8	6	6	128.00	6.74
Jun	6	6	4	6	6	6	6	7	7	7	7	4	6	6	6	6	4	6	6	112.00	5.89
Jul	6	10	8	8	8	7	7	7	7	7	7	7	7	4	6	6	6	6	4	128.00	6.74
Aug	6	6	6	6	7	7	7	7	7	7	7	7	7	7	7	7	4	7	7	126.00	6.63
Sep	7	7	6	6	6	6	7	7	7	7	4	6	6	6	6	4	6	6	6	116.00	6.11
Oct	6	7	7	7	7	7	7	7	7	7	7	7	7	4	6	6	6	6	7	125.00	6.58
Nov	7	7	7	4	6	6	6	6	4	6	6	6	6	4	6	6	6	10	8	117.00	6.16
Dec	8	8	4	6	6	6	6	7	7	7	7	4	6	8	8	10	8	7	7	130.00	6.84
Total	75	82	73	76	79	80	81	80	80	82	79	72	76	73	76	78	71	74	75	1462	
Average																					6.41

Piedmont Natural Gas - Tennessee Operations
Collection Lag - Daily Accounts Receivable Turnover
12 Months Ended Dec 31, 2019
Summary Gas

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Unbilled Toggle

Line		Total Revenues		Avg Accts Rec Balance		PM		CM		Unbilled		Cycle Billing
<u>No</u>		<u>Billed</u>		<u>Acct 142 TN</u>		<u>Unbilled</u>		<u>Unbilled</u>		<u>Reversal</u>		<u>Revenues</u>
1							Dec -->	14,779,607				
2	Jan 2019	\$35,745,256	31	\$19,818,357		14,779,607	Jan -->	19,073,804		(4,294,197)		\$35,745,256
3	Feb 2019	\$36,476,032	28	\$23,848,684		19,073,804	Feb -->	12,473,345		6,600,459		\$36,476,032
4	Mar 2019	\$28,682,364	31	\$19,565,776		12,473,345	Mar -->	8,733,644		3,739,702		\$28,682,364
5	Apr 2019	\$18,107,905	30	\$15,643,291		8,733,644	Apr -->	4,143,701		4,589,943		\$18,107,905
6	May 2019	\$12,169,712	31	\$9,793,126		4,143,701	May -->	3,028,423		1,115,278		\$12,169,712
7	Jun 2019	\$8,239,221	30	\$6,504,859		3,028,423	Jun -->	2,215,101		813,321		\$8,239,221
8	Jul 2019	\$7,771,848	31	\$4,379,320		2,215,101	Jul -->	2,248,412		(33,311)		\$7,771,848
9	Aug 2019	\$7,576,544	31	\$3,677,018		2,248,412	Aug -->	1,254,366		994,046		\$7,576,544
10	Sep 2019	\$7,837,681	30	\$3,082,253		1,254,366	Sep -->	1,606,126		(351,760)		\$7,837,681
11	Oct 2019	\$9,183,076	31	\$2,581,917		1,606,126	Oct -->	4,135,779		(2,529,653)		\$9,183,076
12	Nov 2019	\$17,768,582	30	\$5,020,620		4,135,779	Nov -->	11,188,392		(7,052,614)		\$17,768,582
13	Dec 2019	\$28,075,034	31	\$11,916,069		11,188,392	Dec -->	14,708,188		(3,519,795)		\$28,075,034
14			365	\$125,831,291						71,420		217,633,255
15	Total	<u>\$217,633,255</u>										
16												
17	Average Net Accounts Receivable per Day	10,485,941										
18												
19	Average Revenues per Day	596,255										
20												
21	Annual Accounts Receivable Turnover	17.59										
22												
23												
24												
25	Note: Billed Revenue excludes the following: 0487001-Discounts Earn/Lost											
26	0493000-Rent From Gas Properties											
27	0496020-Provision for rate refund - Tax Reform											
28												

Piedmont Natural Gas - Tennessee Operations
Collection Lag - Daily Late Payments Turnover
12 Months Ended Dec 31, 2019

6/8/2020
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Line No		Total Revenues Billed		Avg Accts Rec Balance Acct 142.01 NC
1				
2	Jan 2019	\$412,188	31	\$299,321
3	Feb 2019	\$345,470	28	\$330,139
4	Mar 2019	\$346,110	31	\$337,187
5	Apr 2019	\$229,802	30	\$271,186
6	May 2019	\$128,354	31	\$201,230
7	Jun 2019	\$68,069	30	\$133,013
8	Jul 2019	\$57,460	31	\$89,930
9	Aug 2019	\$61,534	31	\$71,671
10	Sep 2019	\$55,912	30	\$67,664
11	Oct 2019	\$56,389	31	\$68,810
12	Nov 2019	\$68,670	30	\$65,853
13	Dec 2019	<u>\$161,036</u>	31	\$85,537
14				
15	Total	<u><u>\$1,990,993</u></u>	365	
16				
17	Average Net Accounts Receivable per Day	168,462		
18				
19	Average Revenues per Day	5,455		
20				
21	Annual Accounts Receivable Turnover	30.88		
22				
23				
24				
25				
26				
27				
28				
29				
30				

Accounts Receivable Daily Balances by Category - Tennessee Operations Only for 2019

	Adjustments 142.26	Advanced Collections 142.27	EPP 142.04	Customer Connect Chg 142.05	Contracts 142.09	Deposits 142.08	Deferred Agreements 142.06	Late Payment Chg 142.01	Non Suff Funds 142.12	Revolving Chg 142.1	30 Day Chg 142.07	Utility Charge 142.03	142.XX	
Date	ADJ	ADV	BUD	CCC	CNT	DEP	DFA	LPC	NSF	RVC	THD	UTL	Grand Total	Daily Totals For Turnover Calc
12/31/2018	-	(34,254.74)	(735,501.73)	22,096.17	197,679.95	548,230.29	32,357.50	216,496.48	3,284.59	-	300,172.70	18,232,128.59	18,782,689.80	17,520,110.38
1/1/2019	-	(34,254.74)	(735,501.73)	22,096.17	197,679.95	548,230.29	32,357.50	216,496.48	3,284.59	-	300,172.70	18,232,128.59	18,782,689.80	17,520,110.38
1/2/2019	-	(25,475.60)	(647,301.49)	20,855.35	196,459.66	544,170.88	25,140.23	230,962.62	3,284.59	-	308,800.93	18,974,833.00	19,631,730.17	18,351,336.08
1/3/2019	-	(22,469.45)	(627,549.07)	19,780.34	196,361.79	536,853.43	27,876.44	251,759.61	3,327.39	-	305,817.23	22,486,624.31	23,178,382.02	21,887,589.96
1/4/2019	-	(22,219.46)	(615,616.48)	19,248.21	196,264.62	535,872.77	46,463.52	257,236.73	3,207.39	-	306,326.86	22,152,170.39	22,878,954.55	21,583,253.57
1/5/2019	-	(22,219.46)	(615,616.48)	19,248.21	196,264.62	535,872.77	46,463.52	257,236.73	3,207.39	-	306,326.86	22,152,170.39	22,878,954.55	21,583,253.57
1/6/2019	-	(22,219.46)	(615,616.48)	19,248.21	196,264.62	535,872.77	46,463.52	257,236.73	3,207.39	-	306,326.86	22,152,170.39	22,878,954.55	21,583,253.57
1/7/2019	-	(17,519.63)	(533,646.44)	18,228.21	196,070.70	556,329.80	30,537.87	277,107.33	3,207.39	-	291,823.35	22,272,319.97	23,094,458.55	21,773,127.37
1/8/2019	-	(16,280.58)	(460,402.21)	17,553.76	198,247.44	529,864.43	34,440.57	287,357.31	3,118.39	-	295,741.92	22,385,102.47	23,274,743.50	21,963,532.40
1/9/2019	-	(17,855.44)	(331,016.10)	17,452.62	198,198.23	534,073.68	35,426.20	299,489.79	3,078.39	-	304,932.53	23,722,947.74	24,766,727.64	23,430,033.41
1/10/2019	-	(18,187.13)	(265,066.96)	17,747.61	198,046.45	535,503.89	34,392.71	301,829.35	3,238.39	-	306,443.68	23,583,474.17	24,697,422.16	23,355,598.79
1/11/2019	-	(20,039.68)	(339,250.58)	17,541.99	197,720.26	523,101.59	39,646.48	301,561.86	3,198.39	-	294,825.80	21,771,161.02	22,789,467.13	21,472,257.62
1/12/2019	-	(20,039.68)	(339,250.58)	17,541.99	197,720.26	523,101.59	39,646.48	301,561.86	3,198.39	-	294,825.80	21,771,161.02	22,789,467.13	21,472,257.62
1/13/2019	-	(20,039.68)	(339,250.58)	17,541.99	197,720.26	523,101.59	39,646.48	301,561.86	3,198.39	-	294,825.80	21,771,161.02	22,789,467.13	21,472,257.62
1/14/2019	-	(16,956.54)	(290,890.44)	17,022.20	198,109.95	535,373.49	57,436.00	307,139.45	3,203.39	-	297,089.83	21,774,213.82	22,881,741.15	21,544,028.43
1/15/2019	-	(13,673.88)	(274,003.56)	16,030.40	196,795.76	526,852.91	85,168.71	315,039.33	3,183.39	-	297,923.22	21,867,823.76	23,021,140.04	21,684,528.82
1/16/2019	-	(17,929.28)	(269,413.59)	15,345.83	196,518.03	523,917.48	99,093.24	318,532.62	3,123.39	-	294,264.23	22,282,736.90	23,446,188.85	22,112,956.49
1/17/2019	-	(17,929.28)	(248,565.96)	14,873.65	196,014.08	520,572.28	99,298.53	321,972.39	3,183.39	-	292,628.45	21,730,388.38	22,912,435.91	21,581,248.71
1/18/2019	-	(18,422.76)	(307,589.00)	15,613.72	195,888.30	537,932.22	100,042.58	319,426.39	3,163.39	-	282,587.80	19,185,279.73	20,313,922.37	18,978,087.66
1/19/2019	-	(18,422.76)	(307,589.00)	15,613.72	195,888.30	537,932.22	100,042.58	319,426.39	3,163.39	-	282,587.80	19,185,279.73	20,313,922.37	18,978,087.66
1/20/2019	-	(18,422.76)	(307,589.00)	15,613.72	195,888.30	537,932.22	100,042.58	319,426.39	3,163.39	-	282,587.80	19,185,279.73	20,313,922.37	18,978,087.66
1/21/2019	-	(18,193.59)	(290,402.63)	15,258.29	195,132.44	499,139.56	78,259.76	320,907.53	3,183.39	-	277,262.19	18,244,279.59	19,324,826.53	18,032,384.81
1/22/2019	-	(20,761.59)	(273,247.49)	15,505.07	194,646.49	490,630.40	94,463.73	323,655.02	3,123.39	-	273,070.35	18,479,175.67	19,580,261.04	18,298,258.78
1/23/2019	-	(24,109.66)	(244,558.12)	15,066.01	194,359.24	485,813.80	118,347.91	320,532.20	3,143.39	-	272,209.44	18,496,566.04	19,637,370.25	18,364,455.57
1/24/2019	-	(25,377.17)	(199,778.06)	14,933.14	193,781.43	476,252.07	114,709.27	319,586.67	3,263.39	-	201,208.46	18,092,103.83	19,190,683.03	17,999,854.40
1/25/2019	-	(21,129.17)	(259,735.48)	15,015.87	192,977.03	476,986.58	110,974.09	316,559.72	3,387.19	-	183,026.35	16,494,966.35	17,513,028.53	16,343,478.85
1/26/2019	-	(21,129.17)	(259,735.48)	15,015.87	192,977.03	476,986.58	110,974.09	316,559.72	3,387.19	-	183,026.35	16,494,966.35	17,513,028.53	16,343,478.85
1/27/2019	-	(21,129.17)	(259,735.48)	15,015.87	192,977.03	476,986.58	110,974.09	316,559.72	3,387.19	-	183,026.35	16,494,966.35	17,513,028.53	16,343,478.85
1/28/2019	-	(20,777.14)	(162,104.58)	14,827.38	193,099.61	488,435.17	118,536.72	319,619.49	3,547.19	-	191,545.10	17,088,811.95	18,235,540.89	17,042,841.52
1/29/2019	-	(20,218.99)	(123,906.24)	14,082.20	193,204.20	469,644.80	117,501.32	322,537.83	3,557.82	-	192,994.26	17,899,654.66	19,069,051.86	17,890,670.77
1/30/2019	-	(19,853.99)	(27,361.43)	14,304.10	192,682.17	425,881.07	138,268.90	321,070.05	3,498.47	-	197,358.90	17,822,094.92	19,067,943.16	17,930,950.97
1/31/2019	-	(20,974.97)	47,651.74	14,219.10	192,421.63	425,225.54	144,414.79	318,989.26	3,564.06	-	201,612.87	18,285,441.76	19,612,565.78	18,474,316.48
2/1/2019	-	(21,822.55)	154,342.77	13,891.58	191,986.42	427,773.75	111,462.67	323,386.39	3,804.06	-	226,931.14	19,208,189.96	20,639,946.19	19,469,868.49
2/2/2019	-	(21,822.55)	154,342.77	13,891.58	191,986.42	427,773.75	111,462.67	323,386.39	3,804.06	-	226,931.14	19,208,189.96	20,639,946.19	19,469,868.49
2/3/2019	-	(21,822.55)	154,342.77	13,891.58	191,986.42	427,773.75	111,462.67	323,386.39	3,804.06	-	226,931.14	19,208,189.96	20,639,946.19	19,469,868.49
2/4/2019	-	(14,213.99)	205,796.14	13,443.17	191,184.69	429,033.98	129,769.60	335,494.65	3,684.06	-	226,946.54	23,277,086.26	24,798,225.10	23,615,565.24
2/5/2019	-	(14,460.52)	244,306.52	13,017.09	192,758.94	429,067.77	111,478.83	337,819.24	3,884.06	-	229,960.28	23,486,261.78	25,034,093.99	23,844,487.76
2/6/2019	-	(18,140.62)	377,474.73	12,694.33	192,776.66	426,072.17	96,142.34	343,414.27	3,764.06	-	236,992.82	24,105,597.15	25,776,787.91	24,577,531.99
2/7/2019	-	(20,192.07)	479,034.96	13,203.52	192,806.71	432,069.47	116,318.18	342,830.54	3,844.06	-	239,254.22	24,480,767.35	26,279,936.94	25,072,976.00
2/8/2019	-	(15,741.75)	420,817.47	13,168.52	192,646.02	427,318.55	122,513.83	332,547.25	3,924.06	-	216,298.41	22,747,676.89	24,461,169.25	23,292,359.02
2/9/2019	-	(15,741.75)	420,817.47	13,168.52	192,646.02	427,318.55	122,513.83	332,547.25	3,924.06	-	216,298.41	22,747,676.89	24,461,169.25	23,292,359.02
2/10/2019	-	(15,741.75)	420,817.47	13,168.52	192,646.02	427,318.55	122,513.83	332,547.25	3,924.06	-	216,298.41	22,747,676.89	24,461,169.25	23,292,359.02
2/11/2019	-	(18,273.14)	585,696.91	13,183.01	192,408.93	419,057.48	124,198.87	339,804.71	4,004.06	-	220,000.98	23,942,941.30	25,823,023.11	24,651,751.01
2/12/2019	-	(22,352.06)	709,563.75	12,753.01	192,472.46	394,752.40	127,738.86	337,174.94	4,024.06	-	222,419.42	24,166,198.01	26,144,744.85	24,997,925.63
2/13/2019	-	(22,352.06)	782,134.66	12,754.51	191,832.13	394,872.59	145,325.13	337,107.71	4,024.06	-	226,333.11	24,699,371.70	26,771,403.54	25,621,258.00
2/14/2019	-	(26,673.59)	824,070.59	12,722.51	192,266.00	392,512.93	152,003.67	335,874.18	4,043.69	-	226,439.91	24,767,461.46	26,880,721.35	25,733,628.33
2/15/2019	-	(18,437.42)	842,711.73	13,492.42	191,923.11	391,896.32	157,288.14	331,808.49	3,983.69	-	220,507.82	24,921,613.31	27,056,787.61	25,920,651.87
2/16/2019	-	(18,437.42)	842,711.73	13,492.42	191,923.11	391,896.32	157,288.14	331,808.49	3,983.69	-	220,507.82	24,921,613.31	27,056,787.61	25,920,651.87
2/17/2019	-	(18,437.42)	842,711.73	13,492.42	191,923.11	391,896.32	157,288.14	331,808.49	3,983.69	-	220,507.82	24,921,613.31	27,056,787.61	25,920,651.87
2/18/2019	-	(19,366.55)	888,021.88	12,921.03	194,153.87	387,965.44	179,596.96	328,757.28	3,843.97	-	216,472.13	24,024,261.06	26,216,627.07	25,089,278.35
2/19/2019	-	(15,240.76)	938,303.63	12,616.42	194,153.87	382,276.67	197,758.28	324,133.93	3,823.97	-	217,965.04	23,484,928.87	25,740,719.92	24,622,190.41
2/20/2019	-	(15,240.76)	971,931.25	12,445.61	193,700.38	376,053.86	208,190.66	319,754.39	3,783.97	-	209,908.47	23,487,643.83	25,768,171.66	24,668,754.56
2/21/2019	-	(15,033.45)	995,486.18	12,450.61	193,127.29	383,126.88	188,236.32	315,301.07	3,883.97	-	207,119.36	22,969,560.42	25,253,258.65	24,154,584.05
2/22/2019	-	(15,589.53)	1,062,249.39	12,384.58	192,032.31	379,192.97	149,692.23	310,606.98	3,832.93	-	207,231.24	22,930,963.04	25,232,596.14	24,143,532.64
2/23/2019	-	(15,589.53)	1,062,249.39	12,384.58	192,032.31	379,192.97	149,692.23	310,606.98	3,832.93	-	207,231.24	22,930,963.04	25,232,596.14	24,143,532.64
2/24/2019	-	(15,589.53)	1,062,249.39	12,384.58	192,032.31	379,192.97	149,692.23	310,606.98	3,832.93	-	207,231.24	22,930,963.04	25,232,596.14	24,143,532.64
2/25/2														

Accounts Receivable Daily Balances by Category - Tennessee Operations Only for 2019

	Adjustments 142.26	Advanced Collections 142.27	EPP 142.04	Customer Connect Chg 142.05	Contracts 142.09	Deposits 142.08	Deferred Agreements 142.06	Late Payment Chg 142.01	Non Suff Funds 142.12	Revolving Chg 142.1	30 Day Chg 142.07	Utility Charge 142.03	142.XX	
Date	ADJ	ADV	BUD	CCC	CNT	DEP	DFA	LPC	NSF	RVC	THD	UTL	Grand Total	Daily Totals For Turnover Calc
2/26/2019	-	(18,671.92)	1,161,160.70	11,629.61	194,116.97	375,411.25	134,096.24	334,418.32	3,939.85	-	205,938.51	21,935,522.72	24,337,562.25	23,227,677.20
2/27/2019	-	(20,139.39)	1,228,487.28	11,756.53	193,677.17	373,249.44	141,002.17	343,035.82	3,919.85	-	205,774.12	21,304,434.09	23,785,197.08	22,669,460.53
2/28/2019	-	(20,224.39)	1,294,979.04	12,049.12	193,205.99	371,769.54	135,981.29	343,997.66	3,899.87	-	212,028.49	21,369,478.60	23,917,165.21	22,796,163.53
3/1/2019	-	(20,409.77)	1,393,687.42	12,990.88	192,579.75	381,452.14	117,005.97	351,640.94	4,039.04	-	243,605.04	22,092,079.00	24,768,670.41	23,599,392.54
3/2/2019	-	(20,409.77)	1,393,687.42	12,990.88	192,579.75	381,452.14	117,005.97	351,640.94	4,039.04	-	243,605.04	22,092,079.00	24,768,670.41	23,599,392.54
3/3/2019	-	(20,409.77)	1,393,687.42	12,990.88	192,579.75	381,452.14	117,005.97	351,640.94	4,039.04	-	243,605.04	22,092,079.00	24,768,670.41	23,599,392.54
3/4/2019	-	(19,767.45)	1,403,730.04	13,988.86	191,889.67	396,172.11	82,752.97	365,119.18	3,998.39	-	242,381.49	24,488,072.21	27,168,337.47	25,972,775.02
3/5/2019	-	(22,964.04)	1,430,181.65	13,398.86	191,583.42	394,063.31	96,945.91	362,948.57	4,159.17	-	221,723.74	23,988,314.60	26,680,355.19	25,510,036.15
3/6/2019	-	(22,803.04)	1,510,278.53	13,254.91	191,131.66	399,111.15	87,361.64	361,151.88	4,159.17	-	221,469.39	23,703,894.77	26,469,010.06	25,296,145.98
3/7/2019	-	(22,803.04)	1,581,230.20	12,931.45	190,977.58	404,769.40	81,086.95	359,127.75	4,293.52	-	223,911.07	23,262,145.99	26,097,670.87	24,918,885.07
3/8/2019	-	(22,806.89)	1,527,648.57	12,954.53	190,872.85	432,074.65	88,825.15	351,445.95	4,228.75	-	215,104.02	19,329,651.37	22,129,998.95	20,940,501.48
3/9/2019	-	(22,806.89)	1,527,648.57	12,954.53	190,872.85	432,074.65	88,825.15	351,445.95	4,228.75	-	215,104.02	19,329,651.37	22,129,998.95	20,940,501.48
3/10/2019	-	(22,806.89)	1,527,648.57	12,954.53	190,872.85	432,074.65	88,825.15	351,445.95	4,228.75	-	215,104.02	19,329,651.37	22,129,998.95	20,940,501.48
3/11/2019	-	(20,997.50)	1,616,968.44	12,811.32	190,412.55	414,979.15	97,445.16	364,660.16	4,136.02	-	217,117.97	19,363,841.75	22,261,375.02	21,074,205.19
3/12/2019	-	(13,448.98)	1,700,031.37	12,946.32	190,469.42	411,427.50	102,865.91	363,182.54	4,136.02	-	216,138.35	18,959,795.21	21,947,543.66	20,766,325.85
3/13/2019	-	(14,347.09)	1,738,391.32	12,805.29	188,471.62	415,833.02	109,655.80	357,184.38	4,224.67	-	214,038.49	18,315,838.11	21,342,095.61	20,166,568.10
3/14/2019	-	(19,373.72)	1,775,378.36	12,935.29	188,777.44	409,490.45	108,359.46	357,744.80	4,244.67	-	203,703.50	18,274,066.99	21,315,327.24	20,155,611.05
3/15/2019	-	(11,456.21)	1,715,672.26	13,675.84	188,308.46	385,591.81	99,811.42	347,253.96	4,244.67	-	194,157.53	16,598,751.43	19,536,011.17	18,420,699.41
3/16/2019	-	(11,456.21)	1,715,672.26	13,675.84	188,308.46	385,591.81	99,811.42	347,253.96	4,244.67	-	194,157.53	16,598,751.43	19,536,011.17	18,420,699.41
3/17/2019	-	(11,456.21)	1,715,672.26	13,675.84	188,308.46	385,591.81	99,811.42	347,253.96	4,244.67	-	194,157.53	16,598,751.43	19,536,011.17	18,420,699.41
3/18/2019	-	(11,082.13)	1,731,507.22	13,145.45	187,370.14	379,463.09	92,581.90	344,933.58	4,210.32	-	187,339.53	16,615,797.94	19,545,267.04	18,446,160.70
3/19/2019	-	(12,332.13)	1,746,717.41	12,866.71	187,062.88	377,843.18	92,706.48	333,543.95	4,252.26	-	183,544.39	14,898,621.00	17,824,826.13	16,742,831.73
3/20/2019	-	(14,323.42)	1,765,870.97	13,058.23	192,153.57	374,790.82	103,461.28	323,340.00	4,272.26	-	178,706.50	14,498,105.10	17,439,435.31	16,370,444.42
3/21/2019	-	(16,406.99)	1,781,699.46	13,581.16	188,984.20	374,170.04	112,320.33	321,315.41	4,492.26	-	177,814.49	15,141,688.49	18,099,658.85	17,037,374.71
3/22/2019	-	(12,247.78)	1,796,480.38	14,006.16	188,540.88	382,468.31	100,852.19	311,853.91	4,492.26	-	174,787.30	14,892,856.02	17,854,089.63	16,796,439.23
3/23/2019	-	(12,247.78)	1,796,480.38	14,006.16	188,540.88	382,468.31	100,852.19	311,853.91	4,492.26	-	174,787.30	14,892,856.02	17,854,089.63	16,796,439.23
3/24/2019	-	(12,247.78)	1,796,480.38	14,006.16	188,540.88	382,468.31	100,852.19	311,853.91	4,492.26	-	174,787.30	14,892,856.02	17,854,089.63	16,796,439.23
3/25/2019	-	(8,875.45)	1,841,912.61	14,753.49	188,602.05	364,249.59	103,441.39	309,409.50	4,441.47	-	173,003.37	14,177,241.53	17,168,179.55	16,132,915.04
3/26/2019	-	(9,723.23)	1,895,852.63	14,258.49	188,515.57	359,577.97	115,908.45	309,834.47	4,541.47	-	179,382.41	14,238,084.03	17,296,232.26	16,258,921.84
3/27/2019	-	(16,004.34)	1,887,106.78	14,367.45	188,192.79	357,855.93	130,236.47	308,409.41	4,625.05	-	175,684.08	14,338,430.97	17,388,904.59	16,358,762.38
3/28/2019	-	(15,851.34)	1,943,291.99	14,477.03	188,101.61	358,420.53	130,150.74	306,297.76	4,605.05	-	179,453.88	14,080,621.56	17,189,568.81	16,157,295.03
3/29/2019	-	(10,976.85)	2,005,176.33	14,297.98	187,551.50	361,040.26	111,320.91	306,006.17	4,805.05	-	187,018.54	14,509,613.08	17,675,852.97	16,634,236.50
3/30/2019	-	(10,976.85)	2,005,176.33	14,297.98	187,551.50	361,040.26	111,320.91	306,006.17	4,805.05	-	187,018.54	14,509,613.08	17,675,852.97	16,634,236.50
3/31/2019	-	(10,976.85)	2,005,176.33	14,297.98	187,551.50	361,040.26	111,320.91	306,006.17	4,805.05	-	187,018.54	14,509,613.08	17,675,852.97	16,634,236.50
4/1/2019	-	(13,211.64)	2,076,699.38	14,707.49	186,631.19	352,221.86	97,702.60	312,868.35	4,717.87	-	224,806.80	14,919,911.88	18,177,055.78	17,100,527.58
4/2/2019	-	(18,177.03)	2,083,548.44	14,817.49	185,681.26	355,508.74	100,487.80	318,482.95	4,717.09	-	223,693.11	17,627,228.98	20,895,988.83	19,812,622.77
4/3/2019	-	(13,283.45)	2,095,276.22	15,452.49	185,478.53	348,879.92	95,876.58	316,138.82	4,697.09	-	197,439.87	17,236,507.92	20,482,463.99	19,434,526.85
4/4/2019	-	(6,661.23)	2,142,440.14	16,490.80	185,441.98	349,179.95	94,540.22	311,206.39	4,787.21	-	202,097.03	16,854,832.31	20,154,354.80	19,106,429.45
4/5/2019	-	(6,661.23)	2,095,646.75	17,175.19	185,202.65	344,407.45	94,623.95	301,033.52	4,807.21	-	195,941.30	15,209,190.10	18,441,366.89	17,414,781.97
4/6/2019	-	(6,661.23)	2,095,646.75	17,175.19	185,202.65	344,407.45	94,623.95	301,033.52	4,807.21	-	195,941.30	15,209,190.10	18,441,366.89	17,414,781.97
4/7/2019	-	(6,661.23)	2,095,646.75	17,175.19	185,202.65	344,407.45	94,623.95	301,033.52	4,807.21	-	195,941.30	15,209,190.10	18,441,366.89	17,414,781.97
4/8/2019	-	(6,661.23)	2,146,499.08	17,146.80	185,119.00	318,379.77	76,040.61	296,093.73	4,793.76	-	200,559.28	15,106,987.40	18,344,958.20	17,344,806.42
4/9/2019	-	(8,253.41)	2,184,261.82	16,235.88	185,141.29	316,449.69	93,448.64	296,815.31	4,786.43	-	202,084.88	16,971,191.75	20,262,162.28	19,261,671.11
4/10/2019	-	(14,576.51)	2,236,106.71	16,810.88	185,191.44	338,670.59	93,998.52	293,098.36	4,786.43	-	206,798.65	16,760,777.14	20,121,662.21	19,097,903.17
4/11/2019	-	(21,756.04)	2,244,906.91	16,945.88	184,334.59	348,614.82	93,089.37	288,037.46	4,826.43	-	204,215.15	16,221,767.96	19,584,982.53	18,559,780.51
4/12/2019	-	(17,541.23)	2,196,864.77	17,493.08	189,256.23	368,228.20	86,468.70	279,693.40	4,846.43	-	198,089.21	14,668,383.45	17,991,782.24	16,956,515.20
4/13/2019	-	(17,541.23)	2,196,864.77	17,493.08	189,256.23	368,228.20	86,468.70	279,693.40	4,846.43	-	198,089.21	14,668,383.45	17,991,782.24	16,956,515.20
4/14/2019	-	(17,541.23)	2,196,864.77	17,493.08	189,256.23	368,228.20	86,468.70	279,693.40	4,846.43	-	198,089.21	14,668,383.45	17,991,782.24	16,956,515.20
4/15/2019	-	(16,686.63)	2,193,591.48	18,246.40	189,198.34	371,161.83	85,551.39	277,270.70	4,734.59	-	295,007.07	14,153,812.58	17,571,887.75	16,439,249.81
4/16/2019	-	(16,935.63)	2,164,556.14	18,105.06	188,129.12	344,909.03	92,961.01	271,004.23	4,771.54	-	286,802.24	13,383,547.01	16,737,849.75	15,647,005.13
4/17/2019	-	(22,292.57)	2,155,501.14	18,350.06	187,866.80	346,681.50	88,726.19	257,487.18	4,671.54	-	283,005.13	11,944,744.56	15,264,741.53	14,189,700.92
4/18/2019	-	(22,095.57)	2,160,138.76	18,295.05	187,578.50	351,633.81	86,403.46	251,721.19	4,708.64	-	282,097.30	11,839,918.12	15,160,399.26	14,087,368.46
4/19/2019	-	(22,095.57)	2,160,138.76	18,295.05	187,578.50	351,633.81	86,403.46	251,721.19	4,708.64	-	282,097.30	11,839,918.12	15,160,399.26	14,087,368.46
4/20/2019	-	(22,095.57)	2,160,138.76	18,295.05	187,578.50	351,633.81	86,403.46	251,721.19	4,708.64	-	282,097.30	11,839,918.12	15,160,399.26	14,087,368.46
4/21/2019	-	(22,095.57)	2,160,138.76	18,295.05	187,578.50	351,633.81	86,403.46	251,721.19	4,708.64	-	282,097.30	11,839,918.12	15,160,399.26	14,087,368.46
4/22/2019	-	(16,531.09)	2,118,633.20	18,365.84	186,668.70	349,0								

Accounts Receivable Daily Balances by Category - Tennessee Operations Only for 2019

	Adjustments 142.26	Advanced Collections 142.27	EPP 142.04	Customer Connect Chg 142.05	Contracts 142.09	Deposits 142.08	Deferred Agreements 142.06	Late Payment Chg 142.01	Non Suff Funds 142.12	Revolving Chg 142.1	30 Day Chg 142.07	Utility Charge 142.03	142.XX	
Date	ADJ	ADV	BUD	CCC	CNT	DEP	DFA	LPC	NSF	RVC	THD	UTL	Grand Total	Daily Totals For Turnover Calc
4/24/2019	-	(17,626.82)	2,120,926.44	18,369.26	186,493.54	351,518.88	97,550.29	237,016.12	4,457.35	-	275,077.90	10,716,402.74	13,990,185.70	12,940,079.26
4/25/2019	-	(20,462.66)	2,117,743.69	19,278.97	186,531.30	350,874.36	102,659.29	236,175.35	4,297.35	-	280,097.76	10,432,675.35	13,709,870.76	12,656,191.99
4/26/2019	-	(21,661.49)	2,089,752.44	18,747.73	185,674.29	349,544.40	85,681.61	235,834.61	4,437.35	-	277,027.03	10,352,855.45	13,577,893.42	12,529,813.09
4/27/2019	-	(21,661.49)	2,089,752.44	18,747.73	185,674.29	349,544.40	85,681.61	235,834.61	4,437.35	-	277,027.03	10,352,855.45	13,577,893.42	12,529,813.09
4/28/2019	-	(21,661.49)	2,089,752.44	18,747.73	185,674.29	349,544.40	85,681.61	235,834.61	4,437.35	-	277,027.03	10,352,855.45	13,577,893.42	12,529,813.09
4/29/2019	-	(21,661.49)	2,103,689.12	19,195.68	184,924.48	353,648.53	74,675.42	239,998.81	4,657.35	-	281,276.62	9,915,596.85	13,156,001.37	12,096,152.93
4/30/2019	-	(25,058.29)	2,116,626.50	18,365.94	184,765.99	361,528.07	70,976.98	235,769.18	4,777.35	-	306,030.04	9,978,242.21	13,059,023.97	11,970,930.69
5/1/2019	-	(28,601.92)	2,131,042.60	18,140.10	184,629.55	373,966.61	72,084.48	236,292.91	4,777.35	-	295,700.38	9,641,501.53	12,929,533.59	11,838,944.14
5/2/2019	-	(32,315.73)	2,116,950.46	17,920.10	184,548.31	388,606.06	69,738.86	241,908.69	4,717.35	-	301,849.66	11,645,229.19	14,939,152.95	13,822,240.23
5/3/2019	-	(21,324.10)	2,095,370.68	18,345.56	187,664.66	392,881.86	53,424.88	240,968.25	4,720.40	-	305,877.45	11,328,025.49	14,605,955.13	13,478,562.91
5/4/2019	-	(21,324.10)	2,095,370.68	18,345.56	187,664.66	392,881.86	53,424.88	240,968.25	4,720.40	-	305,877.45	11,328,025.49	14,605,955.13	13,478,562.91
5/5/2019	-	(21,324.10)	2,095,370.68	18,345.56	187,664.66	392,881.86	53,424.88	240,968.25	4,720.40	-	305,877.45	11,328,025.49	14,605,955.13	13,478,562.91
5/6/2019	-	(20,457.53)	2,099,164.61	18,827.00	187,500.42	393,027.66	76,239.59	238,248.26	4,823.63	-	310,154.65	11,145,609.75	14,453,138.04	13,324,207.05
5/7/2019	-	(22,577.52)	2,079,144.78	17,861.44	187,438.31	388,364.65	71,658.42	235,183.06	4,853.33	-	310,526.70	10,594,836.74	13,867,289.91	12,745,777.19
5/8/2019	-	(22,577.52)	2,079,943.89	17,616.66	187,694.21	392,687.35	79,188.38	235,181.81	4,833.33	-	316,963.30	10,446,511.86	13,738,043.27	12,605,516.60
5/9/2019	-	(20,721.31)	2,073,291.72	17,824.26	187,368.86	398,571.17	79,593.40	231,015.23	4,814.97	-	319,247.46	10,170,783.45	13,461,789.21	12,325,586.49
5/10/2019	-	(20,735.02)	2,025,580.33	17,333.73	186,953.36	392,735.24	98,507.14	224,935.62	4,894.97	-	310,040.34	9,311,109.95	12,551,355.66	11,436,691.10
5/11/2019	-	(20,735.02)	2,025,580.33	17,333.73	186,953.36	392,735.24	98,507.14	224,935.62	4,894.97	-	310,040.34	9,311,109.95	12,551,355.66	11,436,691.10
5/12/2019	-	(20,735.02)	2,025,580.33	17,333.73	186,953.36	392,735.24	98,507.14	224,935.62	4,894.97	-	310,040.34	9,311,109.95	12,551,355.66	11,436,691.10
5/13/2019	-	(12,248.95)	2,013,276.74	17,375.19	185,603.95	397,673.92	86,142.98	221,667.29	4,874.97	-	312,096.34	8,992,197.95	12,218,660.38	11,101,618.88
5/14/2019	-	(12,098.95)	1,972,710.25	16,849.17	185,678.66	391,398.54	96,751.22	216,174.35	4,834.97	-	304,765.36	8,450,878.25	11,627,941.82	10,529,924.91
5/15/2019	-	(12,098.95)	1,935,898.14	16,613.08	185,470.80	388,909.90	86,756.34	206,570.91	4,774.97	-	301,888.35	8,134,015.16	11,248,798.70	10,165,958.74
5/16/2019	-	(12,203.95)	1,895,799.18	16,228.08	184,695.15	378,382.40	79,422.34	199,859.78	4,811.74	-	294,302.06	7,378,217.44	10,419,514.22	9,362,274.83
5/17/2019	-	(6,957.93)	1,852,331.22	16,775.62	184,666.39	373,430.19	54,389.94	191,714.63	4,851.74	-	292,780.43	6,302,762.38	9,266,744.61	8,224,152.97
5/18/2019	-	(6,957.93)	1,852,331.22	16,775.62	184,666.39	373,430.19	54,389.94	191,714.63	4,851.74	-	292,780.43	6,302,762.38	9,266,744.61	8,224,152.97
5/19/2019	-	(6,957.93)	1,852,331.22	16,775.62	184,666.39	373,430.19	54,389.94	191,714.63	4,851.74	-	292,780.43	6,302,762.38	9,266,744.61	8,224,152.97
5/20/2019	-	(6,607.93)	1,836,382.19	17,105.90	185,508.12	373,290.38	52,058.66	185,474.17	4,933.40	-	291,552.32	6,157,933.71	9,097,630.92	8,061,805.93
5/21/2019	-	(11,085.39)	1,787,989.33	16,612.85	184,759.61	368,528.91	58,108.44	179,470.71	4,953.40	-	281,574.48	6,145,282.76	9,016,195.10	8,001,861.39
5/22/2019	-	(11,424.64)	1,751,924.04	16,571.97	184,576.10	332,372.89	60,358.55	170,811.49	4,731.61	-	277,148.13	5,820,767.68	8,607,837.82	7,642,929.21
5/23/2019	-	(11,522.04)	1,736,861.79	16,684.75	189,337.30	338,502.61	59,625.37	167,748.36	4,643.90	-	278,500.06	5,740,293.69	8,520,675.79	7,546,587.46
5/24/2019	-	(23,492.23)	1,673,959.86	16,803.86	188,916.40	330,620.60	57,785.88	164,355.73	4,616.22	-	268,151.80	5,186,281.88	7,868,000.00	6,915,955.47
5/25/2019	-	(23,492.23)	1,673,959.86	16,803.86	188,916.40	330,620.60	57,785.88	164,355.73	4,616.22	-	268,151.80	5,186,281.88	7,868,000.00	6,915,955.47
5/26/2019	-	(23,492.23)	1,673,959.86	16,803.86	188,916.40	330,620.60	57,785.88	164,355.73	4,616.22	-	268,151.80	5,186,281.88	7,868,000.00	6,915,955.47
5/27/2019	-	(23,492.23)	1,673,959.86	16,803.86	188,916.40	330,620.60	57,785.88	164,355.73	4,616.22	-	268,151.80	5,186,281.88	7,868,000.00	6,915,955.47
5/28/2019	-	(22,626.99)	1,686,926.67	16,684.42	188,831.57	328,275.28	45,194.22	163,136.48	4,634.46	-	275,985.23	5,333,481.49	8,020,522.83	7,064,294.27
5/29/2019	-	(22,065.14)	1,649,812.89	16,629.42	188,674.81	324,208.15	48,350.28	160,513.25	4,734.46	-	277,615.28	5,253,170.00	7,901,643.40	6,950,631.91
5/30/2019	-	(31,550.75)	1,656,567.72	16,237.37	188,346.31	333,354.65	45,975.17	160,667.23	4,694.46	-	284,879.95	5,177,504.59	7,836,676.70	6,869,428.56
5/31/2019	-	(31,550.75)	1,629,961.71	16,300.08	194,994.28	362,684.31	33,718.78	157,913.13	4,634.46	-	286,781.52	4,892,219.43	7,547,656.95	6,545,283.71
6/1/2019	-	(31,550.75)	1,629,961.71	16,300.08	194,994.28	362,684.31	33,718.78	157,913.13	4,634.46	-	286,781.52	4,892,219.43	7,547,656.95	6,545,283.71
6/2/2019	-	(31,550.75)	1,629,961.71	16,300.08	194,994.28	362,684.31	33,718.78	157,913.13	4,634.46	-	286,781.52	4,892,219.43	7,547,656.95	6,545,283.71
6/3/2019	-	(32,556.53)	1,614,268.85	16,212.65	194,739.14	368,046.27	30,229.38	157,442.83	4,620.82	-	319,948.83	4,927,981.31	7,600,933.55	6,560,756.48
6/4/2019	-	(33,552.44)	1,591,138.74	15,913.11	197,196.42	373,153.02	33,900.92	160,748.75	4,480.82	-	318,153.35	6,709,036.09	9,370,168.78	8,320,917.24
6/5/2019	-	(36,185.78)	1,565,324.52	15,748.11	197,244.32	374,952.91	40,614.17	155,804.91	4,411.70	-	318,455.64	6,560,292.76	9,196,663.26	8,150,205.48
6/6/2019	-	(36,424.78)	1,552,794.08	15,564.53	197,333.11	373,640.83	39,781.01	155,365.70	4,331.70	-	300,466.81	6,531,418.44	9,134,271.43	8,107,464.98
6/7/2019	-	(28,816.24)	1,532,226.94	15,619.53	199,382.52	375,686.96	34,611.20	153,856.76	4,309.03	-	303,225.86	6,491,095.05	9,081,197.61	8,049,045.51
6/8/2019	-	(28,816.24)	1,532,226.94	15,619.53	199,382.52	375,686.96	34,611.20	153,856.76	4,309.03	-	303,225.86	6,491,095.05	9,081,197.61	8,049,045.51
6/9/2019	-	(28,816.24)	1,532,226.94	15,619.53	199,382.52	375,686.96	34,611.20	153,856.76	4,309.03	-	303,225.86	6,491,095.05	9,081,197.61	8,049,045.51
6/10/2019	-	(29,853.03)	1,518,021.20	15,888.17	199,263.27	375,785.12	34,904.11	152,997.90	4,249.03	-	309,606.66	6,568,705.44	9,149,567.87	8,111,914.92
6/11/2019	-	(18,152.84)	1,516,241.25	14,973.20	199,209.60	369,577.90	30,305.80	148,280.32	4,269.03	-	311,983.49	6,312,420.67	8,889,108.42	7,860,057.11
6/12/2019	-	(18,672.77)	1,496,403.39	15,083.20	199,117.17	357,732.14	33,823.52	145,574.71	4,209.03	-	312,869.12	6,247,561.25	8,793,700.76	7,778,407.62
6/13/2019	-	(18,800.29)	1,480,812.13	15,193.12	198,877.70	339,046.93	76,015.81	142,880.33	4,129.03	-	314,187.96	6,057,468.92	8,609,811.64	7,614,818.72
6/14/2019	-	(19,341.65)	1,417,844.61	14,719.40	197,502.48	337,372.02	76,725.58	138,243.81	4,129.03	-	299,885.14	5,352,549.27	7,819,629.69	6,846,626.24
6/15/2019	-	(19,341.65)	1,417,844.61	14,719.40	197,502.48	337,372.02	76,725.58	138,243.81	4,129.03	-	299,885.14	5,352,549.27	7,819,629.69	6,846,626.24
6/16/2019	-	(19,341.65)	1,417,844.61	14,719.40	197,502.48	337,372.02	76,725.58	138,243.81	4,129.03	-	299,885.14	5,352,549.27	7,819,629.69	6,846,626.24
6/17/2019	-	(17,970.23)	1,386,074.69	14,348.74	197,433.57	334,032.79	56,439.16	133,877.98	4,174.95	-	294,934.88	5,331,358.25	7,734,704.78	6,774,425.56
6/18/2019	-	(17,925.55)	1,338,697.74	14,040.36	195,883.08	293,344.57	60,992.27	125,563.46	3,957.29	-	286,648.15	4,764,425.00	7,065,626.37	6,164,187.11
6/19/2019	-	(19,018.57)	1,308,334.91											

Accounts Receivable Daily Balances by Category - Tennessee Operations Only for 2019

	Adjustments 142.26	Advanced Collections 142.27	EPP 142.04	Customer Connect Chg 142.05	Contracts 142.09	Deposits 142.08	Deferred Agreements 142.06	Late Payment Chg 142.01	Non Suff Funds 142.12	Revolving Chg 142.1	30 Day Chg 142.07	Utility Charge 142.03	142.XX	
Date	ADJ	ADV	BUD	CCC	CNT	DEP	DFA	LPC	NSF	RVC	THD	UTL	Grand Total	Daily Totals For Turnover Calc
6/20/2019	-	(20,075.68)	1,292,658.50	13,819.93	195,277.30	294,189.38	63,443.93	113,756.97	3,756.26	-	276,645.67	4,131,894.09	6,365,366.35	5,485,497.03
6/21/2019	-	(20,075.68)	1,258,419.98	14,070.71	194,839.93	293,737.09	58,188.69	111,606.84	3,866.05	-	274,736.61	4,110,649.86	6,300,040.08	5,425,119.61
6/22/2019	-	(20,075.68)	1,258,419.98	14,070.71	194,839.93	293,737.09	58,188.69	111,606.84	3,866.05	-	274,736.61	4,110,649.86	6,300,040.08	5,425,119.61
6/23/2019	-	(20,075.68)	1,258,419.98	14,070.71	194,839.93	293,737.09	58,188.69	111,606.84	3,866.05	-	274,736.61	4,110,649.86	6,300,040.08	5,425,119.61
6/24/2019	-	(9,841.36)	1,229,815.44	14,213.74	194,470.68	288,459.06	38,109.59	108,927.24	3,834.23	-	281,273.11	4,013,639.68	6,162,901.41	5,289,771.32
6/25/2019	-	(9,967.11)	1,205,972.76	13,823.22	194,421.68	288,372.84	40,811.48	105,349.30	3,759.08	-	277,875.98	3,909,239.27	6,029,658.50	5,163,638.70
6/26/2019	-	(10,067.11)	1,166,260.24	13,491.88	194,289.25	281,272.64	42,792.34	108,954.69	3,759.08	-	273,237.07	3,666,369.20	5,740,359.28	4,882,605.63
6/27/2019	-	(10,067.11)	1,151,051.64	13,347.05	194,382.63	275,993.61	43,131.97	107,707.80	3,860.56	-	278,304.39	3,694,168.42	5,751,880.96	4,895,492.53
6/28/2019	-	(11,056.17)	1,126,682.19	13,842.05	193,803.06	277,464.60	34,794.57	107,539.99	3,856.09	-	292,529.41	3,641,287.58	5,680,743.37	4,809,406.31
6/29/2019	-	(11,056.17)	1,126,682.19	13,842.05	193,803.06	277,464.60	34,794.57	107,539.99	3,856.09	-	292,529.41	3,641,287.58	5,680,743.37	4,809,406.31
6/30/2019	-	(11,056.17)	1,126,682.19	13,842.05	193,803.06	277,464.60	34,794.57	107,539.99	3,856.09	-	292,529.41	3,641,287.58	5,680,743.37	4,809,406.31
7/1/2019	-	(9,047.11)	1,114,801.61	13,642.57	193,648.32	279,174.44	30,503.13	105,858.09	3,798.21	-	309,099.27	3,658,016.43	5,699,494.56	4,811,714.84
7/2/2019	-	(7,612.51)	1,074,761.27	13,395.77	193,504.69	280,924.64	32,724.13	106,551.84	3,838.21	-	307,983.26	4,962,677.25	6,968,788.55	6,079,784.12
7/3/2019	-	(7,612.51)	1,046,538.45	13,071.34	193,393.77	286,844.94	30,180.85	105,684.51	3,878.21	-	310,318.11	4,900,998.64	6,883,296.31	5,987,054.98
7/4/2019	-	(7,612.51)	1,046,538.45	13,071.34	193,393.77	286,844.94	30,180.85	105,684.51	3,878.21	-	310,318.11	4,900,998.64	6,883,296.31	5,987,054.98
7/5/2019	-	(8,841.03)	1,001,252.69	13,291.34	199,467.37	266,279.77	29,792.88	103,645.49	3,838.21	-	311,771.32	4,606,047.86	6,526,545.90	5,645,381.95
7/6/2019	-	(8,841.03)	1,001,252.69	13,291.34	199,467.37	266,279.77	29,792.88	103,645.49	3,838.21	-	311,771.32	4,606,047.86	6,526,545.90	5,645,381.95
7/7/2019	-	(8,841.03)	1,001,252.69	13,291.34	199,467.37	266,279.77	29,792.88	103,645.49	3,838.21	-	311,771.32	4,606,047.86	6,526,545.90	5,645,381.95
7/8/2019	-	(9,535.03)	954,291.10	12,652.44	195,938.26	253,292.17	27,203.46	102,424.85	3,931.26	-	308,076.32	4,389,862.37	6,238,137.20	5,378,405.60
7/9/2019	-	(9,646.34)	924,635.67	12,127.44	195,671.32	259,451.30	23,989.37	98,382.29	3,807.71	-	308,497.75	4,274,800.62	6,091,717.13	5,229,714.47
7/10/2019	-	(8,551.72)	897,815.80	12,295.05	198,297.55	257,919.13	42,559.20	97,352.24	3,807.71	-	311,515.23	4,291,736.83	6,104,747.02	5,239,662.87
7/11/2019	-	(9,994.70)	880,776.31	12,417.52	198,035.97	260,345.74	44,225.48	96,303.83	3,787.71	-	313,739.41	4,288,323.97	6,087,961.24	5,219,536.29
7/12/2019	-	(5,874.45)	845,941.05	12,311.02	197,144.20	255,678.52	42,700.51	94,438.72	3,866.30	-	309,705.90	3,884,728.91	5,640,640.68	4,783,673.34
7/13/2019	-	(5,874.45)	845,941.05	12,311.02	197,144.20	255,678.52	42,700.51	94,438.72	3,866.30	-	309,705.90	3,884,728.91	5,640,640.68	4,783,673.34
7/14/2019	-	(5,874.45)	845,941.05	12,311.02	197,144.20	255,678.52	42,700.51	94,438.72	3,866.30	-	309,705.90	3,884,728.91	5,640,640.68	4,783,673.34
7/15/2019	-	(4,187.66)	813,138.89	12,055.01	196,114.46	252,571.91	34,712.04	92,683.00	3,952.14	-	308,226.05	3,795,759.98	5,505,025.82	4,655,430.40
7/16/2019	-	(4,187.66)	763,998.63	11,776.58	196,327.69	247,187.41	35,105.34	89,399.97	3,791.22	-	303,451.88	3,621,440.80	5,268,291.86	4,431,924.91
7/17/2019	-	(3,987.73)	727,904.29	11,995.42	195,652.88	252,920.85	37,192.05	87,100.52	3,711.22	-	300,646.12	3,482,940.18	5,096,075.80	4,259,755.43
7/18/2019	-	(5,067.90)	703,166.32	11,828.48	195,394.74	255,006.52	34,279.26	84,271.27	3,711.22	-	298,103.92	2,946,350.51	4,527,044.34	3,694,267.89
7/19/2019	-	(8,900.66)	667,886.11	11,353.66	197,902.71	257,619.46	35,250.56	81,742.54	3,751.22	-	291,809.71	2,634,588.02	4,173,003.33	3,343,928.91
7/20/2019	-	(8,900.66)	667,886.11	11,353.66	197,902.71	257,619.46	35,250.56	81,742.54	3,751.22	-	291,809.71	2,634,588.02	4,173,003.33	3,343,928.91
7/21/2019	-	(8,900.66)	667,886.11	11,353.66	197,902.71	257,619.46	35,250.56	81,742.54	3,751.22	-	291,809.71	2,634,588.02	4,173,003.33	3,343,928.91
7/22/2019	-	(10,280.37)	653,316.48	11,183.74	197,271.79	258,697.38	35,137.02	81,519.57	3,791.22	-	292,438.87	2,604,281.61	4,127,357.31	3,297,429.70
7/23/2019	-	(10,325.37)	602,390.13	11,015.24	190,529.24	255,592.13	36,223.14	79,443.48	3,590.15	-	286,859.62	2,724,622.67	4,179,940.43	3,367,515.96
7/24/2019	-	(14,308.83)	563,317.98	11,200.24	189,597.39	253,684.97	35,588.16	78,734.20	3,490.15	-	284,743.53	2,712,221.41	4,118,269.20	3,311,509.11
7/25/2019	-	(20,301.77)	538,484.66	11,035.24	189,652.50	252,590.63	34,018.38	77,760.85	3,430.15	-	284,409.20	2,646,866.70	4,017,946.54	3,213,533.36
7/26/2019	-	(15,880.87)	505,691.16	10,784.56	191,354.08	251,290.14	32,895.69	77,565.10	3,420.66	-	287,859.91	2,741,806.00	4,086,786.43	3,278,717.20
7/27/2019	-	(15,880.87)	505,691.16	10,784.56	191,354.08	251,290.14	32,895.69	77,565.10	3,420.66	-	287,859.91	2,741,806.00	4,086,786.43	3,278,717.20
7/28/2019	-	(15,880.87)	505,691.16	10,784.56	191,354.08	251,290.14	32,895.69	77,565.10	3,420.66	-	287,859.91	2,741,806.00	4,086,786.43	3,278,717.20
7/29/2019	-	(12,019.02)	500,330.27	10,672.99	191,461.49	249,702.67	32,570.98	77,063.80	3,516.66	-	292,659.52	2,986,675.83	4,332,635.19	3,521,747.71
7/30/2019	-	(12,805.78)	473,952.35	10,568.99	191,571.39	251,938.68	32,623.22	74,896.85	3,436.66	-	294,959.12	2,938,508.69	4,259,650.17	3,446,284.13
7/31/2019	-	(13,418.84)	460,623.78	10,431.03	190,976.11	249,010.38	32,841.77	74,529.18	3,436.66	-	303,817.80	2,977,561.80	4,289,809.67	3,471,476.20
8/1/2019	-	(13,608.84)	437,747.27	10,438.40	190,774.13	251,351.03	32,263.91	75,244.39	3,496.66	-	312,680.11	3,044,918.72	4,345,305.78	3,515,256.12
8/2/2019	-	(10,320.09)	406,749.06	10,763.13	190,635.18	261,223.99	31,607.41	78,296.55	3,518.11	-	313,664.45	4,655,789.02	5,941,926.81	5,098,106.64
8/3/2019	-	(10,320.09)	406,749.06	10,763.13	190,635.18	261,223.99	31,607.41	78,296.55	3,518.11	-	313,664.45	4,655,789.02	5,941,926.81	5,098,106.64
8/4/2019	-	(10,320.09)	406,749.06	10,763.13	190,635.18	261,223.99	31,607.41	78,296.55	3,518.11	-	313,664.45	4,655,789.02	5,941,926.81	5,098,106.64
8/5/2019	-	(9,228.08)	386,107.42	10,450.89	190,481.77	274,987.24	10,566.32	78,051.15	3,478.11	-	297,010.92	4,690,573.27	5,932,479.01	5,091,947.93
8/6/2019	-	(10,129.51)	353,055.23	10,090.89	190,653.28	275,331.45	10,445.62	77,221.50	3,508.43	-	304,062.45	4,674,057.14	5,888,296.48	5,041,027.80
8/7/2019	-	(10,682.03)	331,150.78	10,310.89	190,763.68	276,509.56	10,455.44	77,429.13	3,429.98	-	308,506.79	4,654,334.02	5,852,208.24	4,998,999.08
8/8/2019	-	(14,251.01)	308,835.12	10,051.10	190,624.43	276,505.81	9,525.80	78,528.63	3,463.60	-	312,313.79	4,713,462.91	5,889,060.18	5,031,087.52
8/9/2019	-	(16,511.99)	257,301.29	10,046.05	190,138.39	276,842.10	10,002.25	75,445.19	3,463.60	-	304,293.47	4,353,115.52	5,464,135.87	4,617,416.72
8/10/2019	-	(16,511.99)	257,301.29	10,046.05	190,138.39	276,842.10	10,002.25	75,445.19	3,463.60	-	304,293.47	4,353,115.52	5,464,135.87	4,617,416.72
8/11/2019	-	(16,511.99)	257,301.29	10,046.05	190,138.39	276,842.10	10,002.25	75,445.19	3,463.60	-	304,293.47	4,353,115.52	5,464,135.87	4,617,416.72
8/12/2019	-	(11,644.09)	236,597.74	9,999.11	190,161.85	271,738.79	10,330.37	75,037.46	3,451.31	-	308,206.01	4,303,157.32	5,397,035.87	4,551,891.76
8/13/2019	-	(18,203.93)	203,442.91	9,571.05	189,833.15	272,749.37	9,997.49	73,309.75	3,391.31	-	307,727.06	4,073,856.98	5,125,675.14	4,282,055.81
8/14/2019	-	(17,770.87)	172,225.36	9,736.05	189,579.17	272,111.39	9,614.64	73,559.60	3,390.66	-	305,169.75	4,007,033.72	5,024,649.47	4,184,229.56
8/15/2019	-	(17,770.87)	137,173.31	9,241.05	189,050.37	274,517.57	14,971.56	72,039.63	3,490.66	-	303,735.95	3,976,639.80	4,963,089.03	4,123,745.51

Accounts Receivable Daily Balances by Category - Tennessee Operations Only for 2019

	Adjustments 142.26	Advanced Collections 142.27	EPP 142.04	Customer Connect Chg 142.05	Contracts 142.09	Deposits 142.08	Deferred Agreements 142.06	Late Payment Chg 142.01	Non Suff Funds 142.12	Revolving Chg 142.1	30 Day Chg 142.07	Utility Charge 142.03	142.XX	
Date	ADJ	ADV	BUD	CCC	CNT	DEP	DFA	LPC	NSF	RVC	THD	UTL	Grand Total	Daily Totals For Turnover Calc
8/16/2019	-	(21,898.65)	81,065.79	9,349.84	187,954.40	271,923.03	14,442.26	70,736.69	3,470.66	-	292,116.61	3,476,090.10	4,385,250.73	3,562,520.00
8/17/2019	-	(21,898.65)	81,065.79	9,349.84	187,954.40	271,923.03	14,442.26	70,736.69	3,470.66	-	292,116.61	3,476,090.10	4,385,250.73	3,562,520.00
8/18/2019	-	(21,898.65)	81,065.79	9,349.84	187,954.40	271,923.03	14,442.26	70,736.69	3,470.66	-	292,116.61	3,476,090.10	4,385,250.73	3,562,520.00
8/19/2019	-	(20,401.06)	50,900.73	8,950.18	190,536.24	265,845.59	14,881.17	69,867.02	3,473.98	-	289,647.93	3,014,144.56	3,887,846.34	3,071,949.56
8/20/2019	-	(19,242.74)	16,394.21	9,280.18	190,105.22	263,615.29	16,217.51	67,955.99	3,360.01	-	285,183.53	2,875,783.98	3,708,653.18	2,901,793.15
8/21/2019	-	(16,244.63)	(17,821.92)	9,133.76	189,324.17	262,448.08	16,703.05	68,151.00	3,348.52	-	284,825.23	3,026,854.77	3,826,722.03	3,021,973.55
8/22/2019	-	(14,209.59)	(63,199.75)	9,188.76	189,006.71	259,546.98	16,561.32	66,835.74	3,368.52	-	282,638.85	2,925,325.30	3,675,062.84	2,877,034.56
8/23/2019	-	(13,936.62)	(116,209.73)	9,354.16	188,689.15	261,531.38	10,843.96	65,814.29	3,348.52	-	276,367.48	2,480,931.70	3,166,734.29	2,374,331.99
8/24/2019	-	(13,936.62)	(116,209.73)	9,354.16	188,689.15	261,531.38	10,843.96	65,814.29	3,348.52	-	276,367.48	2,480,931.70	3,166,734.29	2,374,331.99
8/25/2019	-	(13,936.62)	(116,209.73)	9,354.16	188,689.15	261,531.38	10,843.96	65,814.29	3,348.52	-	276,367.48	2,480,931.70	3,166,734.29	2,374,331.99
8/26/2019	-	(13,936.62)	(121,515.62)	9,519.16	186,149.74	260,610.18	10,840.35	65,921.02	3,388.52	-	274,457.60	2,495,631.17	3,171,065.50	2,383,926.96
8/27/2019	-	(8,139.85)	(159,712.01)	9,273.05	187,929.20	250,040.15	11,029.10	65,731.38	3,309.90	-	260,598.36	2,430,670.56	3,050,729.84	2,286,430.75
8/28/2019	-	(12,366.49)	(187,271.36)	9,438.05	187,684.15	250,513.95	10,719.73	65,817.62	3,348.52	-	259,500.83	2,553,234.08	3,140,619.08	2,377,102.53
8/29/2019	-	(12,546.49)	(187,126.76)	8,778.05	187,495.31	249,530.20	12,360.34	66,490.40	3,368.52	-	266,809.74	2,594,184.78	3,189,344.09	2,419,018.44
8/30/2019	-	(13,529.31)	(209,433.30)	8,896.58	187,419.84	248,248.50	10,992.32	66,862.74	3,386.49	-	286,729.28	2,635,164.79	3,224,737.93	2,435,477.57
8/31/2019	-	(13,529.31)	(209,433.30)	8,896.58	187,419.84	248,248.50	10,992.32	66,862.74	3,386.49	-	286,729.28	2,635,164.79	3,224,737.93	2,435,477.57
9/1/2019	-	(13,529.31)	(209,433.30)	8,896.58	187,419.84	248,248.50	10,992.32	66,862.74	3,386.49	-	286,729.28	2,635,164.79	3,224,737.93	2,435,477.57
9/2/2019	-	(13,529.31)	(209,433.30)	8,896.58	187,419.84	248,248.50	10,992.32	66,862.74	3,386.49	-	286,729.28	2,635,164.79	3,224,737.93	2,435,477.57
9/3/2019	-	(13,525.60)	(220,318.90)	8,601.27	186,328.64	252,131.70	10,023.87	67,357.41	3,384.94	-	295,639.90	2,728,128.93	3,318,025.16	2,516,567.51
9/4/2019	-	(12,790.60)	(253,891.94)	8,641.01	186,170.41	258,172.06	10,789.01	71,178.33	3,364.94	-	295,715.52	4,286,138.56	4,853,487.30	4,042,250.98
9/5/2019	-	(10,657.35)	(291,982.92)	9,351.01	186,024.48	254,854.07	10,064.40	71,009.11	3,424.94	-	296,766.10	4,148,824.22	4,677,678.06	3,869,024.30
9/6/2019	-	(13,327.54)	(318,210.18)	8,946.06	186,017.04	260,174.69	9,446.74	71,093.28	3,484.94	-	287,635.72	4,174,378.50	4,669,639.25	3,864,718.52
9/7/2019	-	(13,327.54)	(318,210.18)	8,946.06	186,017.04	260,174.69	9,446.74	71,093.28	3,484.94	-	287,635.72	4,174,378.50	4,669,639.25	3,864,718.52
9/8/2019	-	(13,327.54)	(318,210.18)	8,946.06	186,017.04	260,174.69	9,446.74	71,093.28	3,484.94	-	287,635.72	4,174,378.50	4,669,639.25	3,864,718.52
9/9/2019	-	(12,054.86)	(343,831.72)	8,995.36	185,900.76	260,453.85	9,230.71	71,357.72	3,424.94	-	290,206.89	4,223,078.97	4,696,762.62	3,888,843.40
9/10/2019	-	(11,999.86)	(350,331.58)	8,370.27	186,049.98	255,537.95	9,068.96	71,512.99	3,274.25	-	294,240.29	4,404,827.52	4,870,550.77	4,063,209.56
9/11/2019	-	(12,160.86)	(376,172.84)	8,850.27	185,920.72	260,616.53	8,833.49	70,980.34	3,262.42	-	296,439.60	4,406,636.44	4,853,206.11	4,039,248.92
9/12/2019	-	(12,588.97)	(397,924.57)	8,884.02	185,765.46	259,658.94	9,329.30	70,625.34	3,282.42	-	297,893.50	4,416,448.95	4,841,374.39	4,027,431.15
9/13/2019	-	(15,233.58)	(443,637.59)	8,820.16	185,475.27	249,742.62	9,419.25	69,432.85	3,142.42	-	289,488.38	3,914,501.66	4,271,151.44	3,477,012.32
9/14/2019	-	(15,233.58)	(443,637.59)	8,820.16	185,475.27	249,742.62	9,419.25	69,432.85	3,142.42	-	289,488.38	3,914,501.66	4,271,151.44	3,477,012.32
9/15/2019	-	(15,233.58)	(443,637.59)	8,820.16	185,475.27	249,742.62	9,419.25	69,432.85	3,142.42	-	289,488.38	3,914,501.66	4,271,151.44	3,477,012.32
9/16/2019	-	(15,318.58)	(478,807.97)	8,345.16	185,489.35	244,343.24	8,152.99	68,455.88	3,102.42	-	289,567.07	3,849,938.37	4,163,267.93	3,375,412.39
9/17/2019	-	(10,762.01)	(530,839.50)	8,180.16	185,233.21	242,260.00	13,145.87	65,445.61	3,122.42	-	284,298.43	3,678,930.10	3,939,014.29	3,161,777.04
9/18/2019	-	(11,544.19)	(565,439.20)	7,978.82	184,625.98	239,663.44	23,372.53	64,229.97	3,122.42	-	282,421.26	3,398,622.66	3,627,143.69	2,856,203.04
9/19/2019	-	(13,616.89)	(585,503.42)	8,304.09	184,132.82	237,855.22	23,690.93	63,326.53	3,120.94	-	282,464.81	3,014,205.14	3,217,980.17	2,450,200.79
9/20/2019	-	(18,279.57)	(610,098.29)	8,470.27	184,032.89	234,446.40	23,599.83	63,461.71	3,120.94	-	278,326.01	3,196,363.17	3,363,443.36	2,603,176.35
9/21/2019	-	(18,279.57)	(610,098.29)	8,470.27	184,032.89	234,446.40	23,599.83	63,461.71	3,120.94	-	278,326.01	3,196,363.17	3,363,443.36	2,603,176.35
9/22/2019	-	(18,279.57)	(610,098.29)	8,470.27	184,032.89	234,446.40	23,599.83	63,461.71	3,120.94	-	278,326.01	3,196,363.17	3,363,443.36	2,603,176.35
9/23/2019	-	(21,131.62)	(649,974.37)	8,931.31	183,315.52	222,969.10	19,341.39	65,172.02	3,160.94	-	277,053.50	3,172,385.05	3,281,222.84	2,532,712.70
9/24/2019	-	(18,487.01)	(692,827.86)	8,540.45	182,893.39	216,581.68	19,183.84	64,765.00	3,143.44	-	272,911.90	3,066,406.85	3,123,111.68	2,385,959.71
9/25/2019	-	(18,058.90)	(722,553.95)	8,869.75	182,846.33	216,505.38	19,679.84	65,946.27	3,063.44	-	276,020.82	3,047,332.36	3,079,651.34	2,338,332.54
9/26/2019	-	(18,448.90)	(755,111.44)	9,091.41	182,784.36	217,687.10	19,502.27	66,240.22	3,021.96	-	275,450.72	3,189,805.84	3,190,023.54	2,447,861.14
9/27/2019	-	(9,490.71)	(775,948.46)	8,781.41	182,720.25	214,756.13	19,314.10	66,782.46	3,081.96	-	280,115.95	3,170,357.24	3,160,070.33	2,416,095.54
9/28/2019	-	(9,490.71)	(775,948.46)	8,781.41	182,720.25	214,756.13	19,314.10	66,782.46	3,081.96	-	280,115.95	3,170,357.24	3,160,070.33	2,416,095.54
9/29/2019	-	(9,490.71)	(775,948.46)	8,781.41	182,720.25	214,756.13	19,314.10	66,782.46	3,081.96	-	280,115.95	3,170,357.24	3,160,070.33	2,416,095.54
9/30/2019	-	(10,318.20)	(788,488.22)	9,037.01	181,957.32	217,419.28	17,987.06	66,277.44	3,001.96	-	286,416.25	3,287,372.12	3,270,662.02	2,518,591.73
10/1/2019	-	(9,420.83)	(811,855.24)	9,125.32	180,967.20	224,921.54	18,685.54	67,286.37	3,041.96	-	313,187.08	3,158,146.48	3,154,085.42	2,367,723.23
10/2/2019	-	(9,007.06)	(843,717.44)	9,629.62	181,010.81	244,920.53	18,982.86	71,540.68	3,021.96	-	320,032.35	4,790,230.28	4,786,644.59	3,969,140.22
10/3/2019	-	(9,289.24)	(869,408.73)	9,407.38	180,856.81	230,995.75	18,999.08	71,388.91	2,959.91	-	322,096.02	4,721,956.93	4,679,962.82	3,874,625.33
10/4/2019	-	(9,289.24)	(909,513.43)	9,196.45	180,488.75	231,335.75	18,876.36	69,451.73	2,999.91	-	312,937.11	4,430,907.69	4,237,391.08	3,543,177.74
10/5/2019	-	(9,289.24)	(909,513.43)	9,196.45	180,488.75	231,335.75	18,876.36	69,451.73	2,999.91	-	312,937.11	4,430,907.69	4,237,391.08	3,543,177.74
10/6/2019	-	(9,289.24)	(909,513.43)	9,196.45	180,488.75	231,335.75	18,876.36	69,451.73	2,999.91	-	312,937.11	4,430,907.69	4,237,391.08	3,543,177.74
10/7/2019	-	(10,176.32)	(933,905.18)	9,627.93	180,193.41	223,087.88	18,690.21	70,153.26	2,893.41	-	196,704.55	4,343,739.79	4,101,008.94	3,430,869.84
10/8/2019	-	(6,201.54)	(971,138.36)	9,806.33	180,091.10	221,663.31	18,942.29	70,064.10	2,934.48	-	198,734.32	4,336,315.54	4,061,211.57	3,390,658.74
10/9/2019	-	(6,201.54)	(997,180.60)	10,822.88	175,293.57	226,203.74	19,983.09	71,133.19	2,882.16	-	199,371.23	4,420,993.19	4,123,300.91	3,451,299.18
10/10/2019	-	(10,095.79)	(1,012,523.47)	12,267.88	175,354.88	229,580.24	19,986.78	71,158.71	2,862.16	-	203,738.68	4,437,290.97	4,129,621.04	3,449,788.53
10/11/2019	-	(5,266.37)	(1,052,361.95)	12,892.35	175,223.54	228,363.86	19,181.12	70,004.88	2,842.16	-	195,551.58	3,935,579.44	3,582,010.61	2,912,866.75

Accounts Receivable Daily Balances by Category - Tennessee Operations Only for 2019

	Adjustments 142.26	Advanced Collections 142.27	EPP 142.04	Customer Connect Chg 142.05	Contracts 142.09	Deposits 142.08	Deferred Agreements 142.06	Late Payment Chg 142.01	Non Suff Funds 142.12	Revolving Chg 142.1	30 Day Chg 142.07	Utility Charge 142.03	142.XX	
Date	ADJ	ADV	BUD	CCC	CNT	DEP	DFA	LPC	NSF	RVC	THD	UTL	Grand Total	Daily Totals For Turnover Calc
10/12/2019	-	(5,266.37)	(1,052,361.95)	12,892.35	175,223.54	228,363.86	19,181.12	70,004.88	2,842.16	-	195,551.58	3,935,579.44	3,582,010.61	2,912,866.75
10/13/2019	-	(5,266.37)	(1,052,361.95)	12,892.35	175,223.54	228,363.86	19,181.12	70,004.88	2,842.16	-	195,551.58	3,935,579.44	3,582,010.61	2,912,866.75
10/14/2019	-	(5,197.74)	(1,074,455.32)	14,113.93	174,674.42	234,390.52	19,302.96	70,658.81	2,776.51	-	196,507.99	3,899,206.19	3,531,978.27	2,855,746.53
10/15/2019	-	(5,293.74)	(1,125,194.28)	15,135.51	174,433.22	237,702.60	18,554.74	70,136.25	2,756.51	-	193,596.57	3,798,186.63	3,380,014.01	2,704,145.37
10/16/2019	-	(6,114.72)	(1,164,519.60)	16,100.77	174,137.60	238,290.60	18,932.07	65,874.46	2,756.51	-	187,670.10	3,674,744.52	3,207,872.31	2,541,899.55
10/17/2019	-	(12,873.98)	(1,184,355.97)	17,378.32	173,983.42	243,161.27	18,841.01	65,200.93	2,812.54	-	188,078.77	3,300,553.71	2,812,780.02	2,142,355.63
10/18/2019	-	(16,256.13)	(1,220,816.31)	19,121.13	173,838.37	250,169.71	18,590.17	64,706.48	2,812.54	-	181,248.89	2,963,965.58	2,437,380.43	1,767,416.98
10/19/2019	-	(16,256.13)	(1,220,816.31)	19,121.13	173,838.37	250,169.71	18,590.17	64,706.48	2,812.54	-	181,248.89	2,963,965.58	2,437,380.43	1,767,416.98
10/20/2019	-	(16,256.13)	(1,220,816.31)	19,121.13	173,838.37	250,169.71	18,590.17	64,706.48	2,812.54	-	181,248.89	2,963,965.58	2,437,380.43	1,767,416.98
10/21/2019	-	(17,836.08)	(1,232,091.16)	23,206.25	173,734.93	273,233.70	17,934.45	65,019.34	2,792.54	-	181,523.18	3,102,385.91	2,589,903.06	1,896,391.91
10/22/2019	-	(20,485.41)	(1,297,076.46)	24,804.70	172,586.04	286,676.42	18,186.84	65,213.53	2,772.54	-	170,430.33	3,270,371.61	2,693,480.14	1,998,573.82
10/23/2019	-	(21,423.55)	(1,333,960.00)	25,507.44	172,132.67	285,146.12	17,987.37	65,223.96	2,732.54	-	171,472.24	3,339,824.09	2,724,642.88	2,030,667.89
10/24/2019	-	(19,248.04)	(1,351,293.07)	27,539.82	172,011.63	288,613.44	18,058.51	68,761.33	2,792.54	-	174,740.46	3,193,567.37	2,575,505.99	1,871,379.13
10/25/2019	-	(14,789.15)	(1,391,239.30)	27,609.75	173,611.46	295,755.02	17,001.06	69,331.70	2,817.54	-	177,816.26	3,231,286.26	2,589,200.60	1,872,686.16
10/26/2019	-	(14,789.15)	(1,391,239.30)	27,609.75	173,611.46	295,755.02	17,001.06	69,331.70	2,817.54	-	177,816.26	3,231,286.26	2,589,200.60	1,872,686.16
10/27/2019	-	(14,789.15)	(1,391,239.30)	27,609.75	173,611.46	295,755.02	17,001.06	69,331.70	2,817.54	-	177,816.26	3,231,286.26	2,589,200.60	1,872,686.16
10/28/2019	-	(13,237.21)	(1,396,352.86)	28,258.48	173,279.47	297,000.52	17,765.65	71,113.25	2,817.54	-	180,161.02	3,292,228.53	2,653,034.39	1,931,480.13
10/29/2019	-	(12,373.39)	(1,418,688.87)	29,447.22	172,967.22	301,506.39	20,759.65	71,791.41	2,751.88	-	280,783.88	3,246,206.44	2,695,151.83	1,868,102.93
10/30/2019	-	(11,645.61)	(1,419,489.32)	30,752.22	172,736.65	305,212.35	20,929.03	69,613.86	2,731.88	-	289,030.18	3,310,519.29	2,770,390.53	1,933,797.49
10/31/2019	-	(15,652.85)	(1,422,003.55)	31,622.89	178,423.49	304,562.18	17,658.73	71,304.72	2,733.33	-	320,419.29	3,427,993.89	2,917,062.12	2,042,352.44
11/1/2019	-	(15,468.16)	(1,473,825.05)	34,812.73	177,231.01	310,734.80	17,634.32	69,649.88	2,833.33	-	311,719.86	3,034,242.51	2,469,565.23	1,600,229.68
11/2/2019	-	(15,468.16)	(1,473,825.05)	34,812.73	177,231.01	310,734.80	17,634.32	69,649.88	2,833.33	-	311,719.86	3,034,242.51	2,469,565.23	1,600,229.68
11/3/2019	-	(15,468.16)	(1,473,825.05)	34,812.73	177,231.01	310,734.80	17,634.32	69,649.88	2,833.33	-	311,719.86	3,034,242.51	2,469,565.23	1,600,229.68
11/4/2019	-	(14,374.30)	(1,485,101.19)	38,754.42	177,184.75	340,656.19	15,916.09	71,141.70	2,813.33	-	314,846.44	4,873,502.92	4,335,340.35	3,431,511.27
11/5/2019	-	(21,579.69)	(1,513,277.13)	40,171.90	176,070.19	339,319.81	16,929.70	71,186.63	2,829.44	-	315,090.89	5,159,825.29	4,586,567.03	3,684,899.51
11/6/2019	-	(27,054.66)	(1,522,891.09)	42,846.12	176,022.14	345,575.57	17,002.21	70,675.55	2,769.44	-	298,297.45	5,230,914.09	4,634,156.82	3,743,586.11
11/7/2019	-	(27,139.66)	(1,534,284.12)	41,676.17	172,719.70	349,584.97	16,774.78	70,562.30	2,731.86	-	301,019.99	5,325,919.31	4,719,565.30	3,825,678.34
11/8/2019	-	(27,311.87)	(1,546,842.17)	41,142.17	172,656.35	352,934.22	17,778.05	70,931.80	2,644.83	-	306,283.43	5,625,698.20	5,015,915.01	4,113,109.21
11/9/2019	-	(27,311.87)	(1,546,842.17)	41,142.17	172,656.35	352,934.22	17,778.05	70,931.80	2,644.83	-	306,283.43	5,625,698.20	5,015,915.01	4,113,109.21
11/10/2019	-	(27,311.87)	(1,546,842.17)	41,142.17	172,656.35	352,934.22	17,778.05	70,931.80	2,644.83	-	306,283.43	5,625,698.20	5,015,915.01	4,113,109.21
11/11/2019	-	(22,595.00)	(1,533,835.28)	43,144.58	171,828.91	362,367.99	20,579.16	70,256.00	2,644.83	-	308,955.98	5,862,517.09	5,285,864.26	4,372,455.38
11/12/2019	-	(24,260.63)	(1,527,200.43)	42,551.44	171,752.79	355,018.69	20,800.08	70,116.92	2,644.83	-	308,709.00	6,243,485.18	5,663,617.87	4,758,020.47
11/13/2019	-	(27,323.43)	(1,543,033.93)	43,007.92	171,895.58	362,368.15	20,831.70	69,398.78	2,704.83	-	309,383.74	6,311,281.88	5,720,515.22	4,807,468.97
11/14/2019	-	(27,323.43)	(1,560,584.23)	43,608.23	171,915.52	383,622.16	20,482.80	69,209.80	2,764.83	-	306,465.72	6,638,989.67	6,049,151.07	5,117,937.87
11/15/2019	-	(29,512.94)	(1,569,957.20)	42,663.53	171,397.56	389,478.32	14,419.47	67,997.06	2,804.83	-	301,222.60	6,686,399.51	6,076,912.74	5,146,817.20
11/16/2019	-	(29,512.94)	(1,569,957.20)	42,663.53	171,397.56	389,478.32	14,419.47	67,997.06	2,804.83	-	301,222.60	6,686,399.51	6,076,912.74	5,146,817.20
11/17/2019	-	(29,512.94)	(1,569,957.20)	42,663.53	171,397.56	389,478.32	14,419.47	67,997.06	2,804.83	-	301,222.60	6,686,399.51	6,076,912.74	5,146,817.20
11/18/2019	-	(29,811.74)	(1,571,763.77)	41,680.12	171,396.03	399,882.57	14,601.08	67,495.03	2,784.83	-	297,362.55	6,812,521.33	6,206,148.03	5,270,011.85
11/19/2019	-	(11,021.44)	(1,581,798.02)	39,477.94	170,927.32	390,250.79	12,022.37	67,036.58	2,766.38	-	292,914.35	6,895,868.98	6,278,445.25	5,357,316.21
11/20/2019	-	(9,685.47)	(1,567,462.32)	38,619.84	172,679.09	392,461.46	29,624.56	61,628.73	2,746.38	-	291,123.21	7,107,110.41	6,518,845.89	5,600,953.40
11/21/2019	-	(9,685.47)	(1,567,543.18)	37,093.88	178,478.57	389,539.06	28,432.70	58,210.88	2,766.38	-	286,543.11	7,183,212.37	6,587,048.30	5,674,276.68
11/22/2019	-	(5,144.66)	(1,551,532.90)	35,592.82	170,584.54	387,936.39	27,889.19	57,395.68	2,706.38	-	289,485.80	7,723,823.09	7,138,736.33	6,233,333.92
11/23/2019	-	(5,144.66)	(1,551,532.90)	35,592.82	170,584.54	387,936.39	27,889.19	57,395.68	2,706.38	-	289,485.80	7,723,823.09	7,138,736.33	6,233,333.92
11/24/2019	-	(5,144.66)	(1,551,532.90)	35,592.82	170,584.54	387,936.39	27,889.19	57,395.68	2,706.38	-	289,485.80	7,723,823.09	7,138,736.33	6,233,333.92
11/25/2019	-	(6,481.04)	(1,550,159.37)	35,073.82	170,560.00	393,680.66	10,324.24	57,346.94	2,748.91	-	290,500.13	8,318,658.76	7,722,253.05	6,810,165.32
11/26/2019	-	(7,177.29)	(1,536,712.08)	33,792.74	169,999.19	408,859.52	10,184.50	57,923.16	2,668.91	-	291,906.57	8,579,636.13	8,011,081.35	7,082,392.91
11/27/2019	-	(7,401.84)	(1,511,722.23)	32,829.79	169,948.96	405,439.52	10,794.67	61,371.87	2,674.62	-	316,765.90	8,923,190.85	8,403,892.11	7,450,365.86
11/28/2019	-	(7,401.84)	(1,511,722.23)	32,829.79	169,948.96	405,439.52	10,794.67	61,371.87	2,674.62	-	316,765.90	8,923,190.85	8,403,892.11	7,450,365.86
11/29/2019	-	(7,401.84)	(1,511,722.23)	32,829.79	169,948.96	405,439.52	10,794.67	61,371.87	2,674.62	-	316,765.90	8,923,190.85	8,403,892.11	7,450,365.86
11/30/2019	-	(7,401.84)	(1,511,722.23)	32,829.79	169,948.96	405,439.52	10,794.67	61,371.87	2,674.62	-	316,765.90	8,923,190.85	8,403,892.11	7,450,365.86
12/1/2019	-	(7,401.84)	(1,511,722.23)	32,829.79	169,948.96	405,439.52	10,794.67	61,371.87	2,674.62	-	316,765.90	8,923,190.85	8,403,892.11	7,450,365.86
12/2/2019	-	(9,175.21)	(1,490,549.23)	29,944.05	168,987.76	412,034.15	10,732.39	65,484.39	2,698.15	-	318,995.54	8,934,539.66	8,443,691.65	7,478,189.81
12/3/2019	-	(16,112.08)	(1,494,023.39)	29,266.68	168,795.82	414,567.89	11,114.94	72,085.68	2,678.15	-	314,841.29	11,818,698.81	11,321,913.79	10,351,623.11
12/4/2019	-	(19,413.69)	(1,483,952.28)	28,708.41	168,795.82	410,541.41	15,332.34	72,511.83	2,678.15	-	316,637.62	12,129,806.11	11,641,645.72	10,673,159.04
12/5/2019	-	(23,818.98)	(1,420,017.62)	28,368.41	168,851.86	410,221.72	14,758.45	73,676.78	2,758.15	-	323,123.46	12,859,744.59	12,437,666.82	11,461,793.00
12/6/2019	-	(22,653.98)	(1,377,600.29)	27,933.92	168,773.63	412,719.12	14,346.49	74,396.67	2,778.15	-	307,286.16	13,314,875.54	12,922,855.41	11,959,679.83
12/7/2019	-	(22,653.98)	(1,377,600.29)	27,933.92	168,773.63	412,719.12	14,346.49							

Accounts Receivable Daily Balances by Category - Tennessee Operations Only for 2019

	Adjustments 142.26	Advanced Collections 142.27	EPP 142.04	Customer Connect Chg 142.05	Contracts 142.09	Deposits 142.08	Deferred Agreements 142.06	Late Payment Chg 142.01	Non Suff Funds 142.12	Revolving Chg 142.1	30 Day Chg 142.07	Utility Charge 142.03	142.XX	
Date	ADJ	ADV	BUD	CCC	CNT	DEP	DFA	LPC	NSF	RVC	THD	UTL	Grand Total	Daily Totals For Turnover Calc
12/8/2019	-	(22,653.98)	(1,377,600.29)	27,933.92	168,773.63	412,719.12	14,346.49	74,396.67	2,778.15	-	307,286.16	13,314,875.54	12,922,855.41	11,959,679.83
12/9/2019	-	(23,088.98)	(1,298,189.97)	27,268.86	168,858.96	413,374.70	14,355.12	78,908.27	2,738.15	-	311,585.70	14,112,944.39	13,808,755.20	12,836,027.57
12/10/2019	-	(20,061.48)	(1,240,890.56)	26,303.82	168,632.90	408,095.67	15,352.85	79,944.83	2,673.15	-	314,129.49	14,330,531.19	14,084,711.86	13,113,908.97
12/11/2019	-	(24,113.43)	(1,206,797.97)	25,683.82	168,617.26	407,173.89	19,013.25	80,552.76	2,711.58	-	315,428.42	14,717,428.46	14,505,698.04	13,533,925.71
12/12/2019	-	(15,312.01)	(1,171,137.83)	24,508.19	168,558.38	387,889.34	15,606.77	84,091.08	2,791.58	-	321,942.39	15,005,614.46	14,824,552.35	13,862,071.16
12/13/2019	-	(14,951.01)	(1,227,939.93)	22,939.24	167,944.93	387,718.82	18,167.71	82,869.32	2,731.58	-	307,603.30	13,679,895.05	13,426,979.01	12,480,842.64
12/14/2019	-	(14,951.01)	(1,227,939.93)	22,939.24	167,944.93	387,718.82	18,167.71	82,869.32	2,731.58	-	307,603.30	13,679,895.05	13,426,979.01	12,480,842.64
12/15/2019	-	(14,951.01)	(1,227,939.93)	22,939.24	167,944.93	387,718.82	18,167.71	82,869.32	2,731.58	-	307,603.30	13,679,895.05	13,426,979.01	12,480,842.64
12/16/2019	-	(10,457.18)	(1,236,450.87)	21,779.30	167,631.33	379,878.54	18,527.53	85,799.16	2,720.26	-	298,741.30	13,843,495.94	13,571,665.31	12,639,614.98
12/17/2019	-	(9,265.29)	(1,229,664.05)	19,986.79	167,090.06	371,030.20	20,025.30	83,101.70	2,798.81	-	293,541.76	13,213,908.28	12,932,553.56	12,017,789.84
12/18/2019	-	(8,762.29)	(1,207,002.18)	18,625.26	166,819.36	373,342.41	16,827.59	82,693.24	2,818.81	-	294,640.35	12,703,641.21	12,443,643.76	11,526,148.40
12/19/2019	-	(12,494.80)	(1,172,710.99)	18,265.63	166,681.50	372,049.86	14,195.04	84,421.06	2,858.81	-	292,166.67	13,218,559.15	12,983,991.93	12,068,672.84
12/20/2019	-	(12,494.80)	(1,171,930.99)	17,237.76	166,169.34	372,214.04	14,141.00	85,100.29	2,878.81	-	287,469.27	13,367,283.66	13,128,068.38	12,217,115.44
12/21/2019	-	(12,494.80)	(1,171,930.99)	17,237.76	166,169.34	372,214.04	14,141.00	85,100.29	2,878.81	-	287,469.27	13,367,283.66	13,128,068.38	12,217,115.44
12/22/2019	-	(12,494.80)	(1,171,930.99)	17,237.76	166,169.34	372,214.04	14,141.00	85,100.29	2,878.81	-	287,469.27	13,367,283.66	13,128,068.38	12,217,115.44
12/23/2019	-	(15,120.43)	(1,139,117.95)	16,298.54	165,580.68	370,699.61	14,252.55	92,204.42	2,866.28	-	285,060.80	13,308,063.69	13,100,788.19	12,187,242.68
12/24/2019	-	(15,120.43)	(1,139,117.95)	16,298.54	165,580.68	370,699.61	14,252.55	92,204.42	2,866.28	-	285,060.80	13,308,063.69	13,100,788.19	12,187,242.68
12/25/2019	-	(15,120.43)	(1,139,117.95)	16,298.54	165,580.68	370,699.61	14,252.55	92,204.42	2,866.28	-	285,060.80	13,308,063.69	13,100,788.19	12,187,242.68
12/26/2019	-	(14,246.95)	(1,113,555.21)	16,078.88	165,094.12	367,729.38	18,121.96	99,319.09	2,864.83	-	291,431.72	13,141,434.41	12,974,272.23	12,050,697.92
12/27/2019	-	(13,010.32)	(1,121,298.88)	15,679.54	164,826.25	357,660.88	15,825.14	104,202.91	2,878.77	-	288,000.34	13,470,058.27	13,284,822.90	12,370,132.52
12/28/2019	-	(13,010.32)	(1,121,298.88)	15,679.54	164,826.25	357,660.88	15,825.14	104,202.91	2,878.77	-	288,000.34	13,470,058.27	13,284,822.90	12,370,132.52
12/29/2019	-	(13,010.32)	(1,121,298.88)	15,679.54	164,826.25	357,660.88	15,825.14	104,202.91	2,878.77	-	288,000.34	13,470,058.27	13,284,822.90	12,370,132.52
12/30/2019	-	(10,207.90)	(1,077,214.28)	15,236.66	164,640.70	348,204.99	16,292.93	112,816.20	2,898.77	-	293,326.47	13,112,873.21	12,978,867.75	12,059,879.39
12/31/2019	-	(10,299.08)	(1,011,886.56)	14,447.63	164,069.50	346,926.48	15,526.85	118,562.91	2,978.77	-	301,692.35	13,618,455.42	13,560,474.27	12,629,223.03
Grand Total	-	(5,895,836.00)	119,231,648.38	6,127,001.53	67,886,162.06	125,423,459.01	19,201,833.64	61,139,637.37	1,331,387.95	-	98,034,864.33	3,658,976,900.51	4,151,457,058.78	3,798,972,936.01

Late Payment Charge					Daily Totals for Turnover Calc	
Average Balance	January	299,320.59	Average Balance	January	19,818,356.69	
Average Balance	February	330,139.40	Average Balance	February	23,848,684.36	
Average Balance	March	337,187.29	Average Balance	March	19,565,776.31	
Average Balance	April	271,185.69	Average Balance	April	15,643,291.23	
Average Balance	May	201,229.53	Average Balance	May	9,793,126.27	
Average Balance	June	133,012.95	Average Balance	June	6,504,859.07	
Average Balance	July	89,929.69	Average Balance	July	4,379,319.59	
Average Balance	August	71,670.81	Average Balance	August	3,677,017.80	
Average Balance	September	67,663.89	Average Balance	September	3,082,253.01	
Average Balance	October	68,810.37	Average Balance	October	2,581,917.44	
Average Balance	November	65,853.32	Average Balance	November	5,020,620.26	
Average Balance	December	85,537.47	Average Balance	December	11,916,068.71	

Piedmont Natural Gas
Calculation of Lag Days
12 Months Ended Dec 31, 2019
TN Rent from Gas Property

6/15/2020
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Line No	Type of Payment	<u>Service Period</u>		Total Days	Midpoint Service Period	<u>Payment Date</u>	(Lead) Lag Days	Rental Income Received	Weighted Days
		<u>Start</u>	<u>End</u>						
1									
2	First Payment	7/1/19 12:00 AM	10/1/19 12:00 AM	92.0	08/16/19	6/3/19 12:00 PM	-73.5	\$22,086	-\$1,623,321
3									
4	Second Payment	10/1/19 12:00 AM	1/1/20 12:00 AM	92.0	11/16/19	12/2/19 12:00 PM	16.5	\$15,921	\$262,697
5									
6									
7									
8									
9									
10									
11									
12	Total			184.00			-35.80	<u>\$38,007</u>	<u>-\$1,360,625</u>
13									
14									

15 The Rent from Gas Property represents 6 months of monthly rental income for some office and storage space.
16 The first payment of 22,086 was received in June for July, August and September and the second payment of 15,921 was received in December for October, November and December.
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Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019
Summary of Gas Purchases

Line No	Supplier	Purchased Gas Expensed	(Lead) Lag Days	Weighted Dollar Days
1	Castleton Commodities Merchant Trading	\$244,455	39.87	\$9,746,385
2	Centerpoint Energy Services Inc	\$2,140,621	39.55	\$84,657,075
3	Columbia Gas Transmission LLC	\$7,273,132	36.13	\$262,801,104
4	Kinder Morgan	\$6,273,080	36.21	\$227,139,854
5	Spectra Energy Partners LP	-\$6,297	39.39	-\$248,021
6	Midwestern Gas Transmission Company	\$5,346,000	31.88	\$170,403,750
7	NJR Energy Services	\$939,213	40.41	\$37,952,829
8	Repsol Energy North America Corp	\$406,287	39.87	\$16,197,687
9	Tenaska Marketing Ventures	\$50,423,530	39.88	\$2,010,881,405
10	Spectra Energy Corp	\$570,405	34.77	\$19,835,452
11	Texla Energy Management Inc	\$49,200	29.58	\$1,455,500
12	Twin Eagle	\$16,425	39.58	\$650,156
13	Total Purchases	<u>\$73,676,051</u>	38.57	<u>\$2,841,473,176</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
3:19:22 PM

Supplier: Castleton Commodities Merchant Trading

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$55,538	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/25/19 12:00 PM	39.58	\$2,198,375
3	February	\$31,823	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/25/19 12:00 PM	38.08	\$1,211,922
4	March	\$37,801	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/25/19 12:00 PM	39.58	\$1,496,270
5	April	\$13,504	4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/28/19 12:00 PM	42.08	\$568,299
6	May	\$6,436	5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/25/19 12:00 PM	39.58	\$254,758
7	June	\$5,783	6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/25/19 12:00 PM	39.08	\$226,019
8	July	\$5,298	7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/26/19 12:00 PM	40.58	\$214,990
9	August	\$4,973	8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/25/19 12:00 PM	39.58	\$196,848
10	September	\$5,176	9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/25/19 12:00 PM	39.08	\$202,295
11	October	\$9,552	10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/25/19 12:00 PM	39.58	\$378,100
12	November	\$35,290	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/26/19 12:00 PM	40.08	\$1,414,524
13	December	\$33,282	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/27/20 12:00 PM	41.58	\$1,383,984
14									
15		<u>\$244,455</u>			<u>365</u>			39.87	<u>\$9,746,385</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020

3:19:22 PM

Supplier: Centerpoint Energy Services Inc

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$825,711	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/25/19 12:00 PM	39.58	\$32,684,383
3	February	\$392,277	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/25/19 12:00 PM	38.08	\$14,939,234
4	March	\$502,316	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/25/19 12:00 PM	39.58	\$19,883,325
5	April	\$12,396	4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/28/19 12:00 PM	42.08	\$521,660
6	May		5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/25/19 12:00 PM	39.58	\$0
7	June		6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/25/19 12:00 PM	39.08	\$0
8	July		7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/26/19 12:00 PM	40.58	\$0
9	August		8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/25/19 12:00 PM	39.58	\$0
10	September		9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/25/19 12:00 PM	39.08	\$0
11	October		10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/25/19 12:00 PM	39.58	\$0
12	November	\$222,835	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/26/19 12:00 PM	40.08	\$8,931,970
13	December	\$185,086	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/27/20 12:00 PM	41.58	\$7,696,503
14									
15		<u>\$2,140,621</u>			<u>365</u>			39.55	<u>\$84,657,075</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020

3:19:22 PM

Supplier: Columbia Gas Transmission LLC

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$877,322	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/22/19 12:00 PM	36.58	\$32,095,351
3	February	\$881,382	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/22/19 12:00 PM	35.08	\$30,921,807
4	March	\$881,382	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/22/19 12:00 PM	36.58	\$32,243,879
5	April	\$399,156	4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/22/19 12:00 PM	36.08	\$14,402,861
6	May	\$399,081	5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/22/19 12:00 PM	36.58	\$14,599,695
7	June	\$399,246	6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/22/19 12:00 PM	36.08	\$14,406,108
8	July	\$399,246	7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/22/19 12:00 PM	36.58	\$14,605,731
9	August	\$399,246	8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/23/19 12:00 PM	37.58	\$15,004,977
10	September	\$399,246	9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/21/19 12:00 PM	35.08	\$14,006,863
11	October	\$432,306	10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/22/19 12:00 PM	36.58	\$15,815,176
12	November	\$902,552	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/20/19 12:00 PM	34.08	\$30,761,969
13	December	\$902,972	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/23/20 12:00 PM	37.58	\$33,936,685
14									
15		<u>\$7,273,132</u>			<u>365</u>			36.13	<u>\$262,801,104</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
3:19:22 PM

Supplier: Kinder Morgan

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$523,221	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/22/19 12:00 PM	36.58	\$19,141,181
3	February	\$523,221	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/22/19 12:00 PM	35.08	\$18,356,349
4	March	\$523,221	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/22/19 12:00 PM	36.58	\$19,141,181
5	April	\$523,221	4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/20/19 12:00 PM	34.08	\$17,833,128
6	May	\$523,221	5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/24/19 12:00 PM	38.58	\$20,187,624
7	June	\$523,221	6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/22/19 12:00 PM	36.08	\$18,879,570
8	July	\$523,221	7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/22/19 12:00 PM	36.58	\$19,141,181
9	August	\$523,221	8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/23/19 12:00 PM	37.58	\$19,664,402
10	September	\$523,221	9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/21/19 12:00 PM	35.08	\$18,356,349
11	October	\$523,221	10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/22/19 12:00 PM	36.58	\$19,141,181
12	November	\$520,433	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/20/19 12:00 PM	34.08	\$17,738,096
13	December	\$520,433	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/23/20 12:00 PM	37.58	\$19,559,612
14									
15		<u>\$6,273,080</u>			<u>365</u>			36.21	<u>\$227,139,854</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020

3:19:22 PM

Supplier: **Midwestern Gas Transmission Company**

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$445,500	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/15/19 12:00 PM	29.58	\$13,179,375
3	February	\$445,500	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/18/19 12:00 PM	31.08	\$13,847,625
4	March	\$445,500	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/15/19 12:00 PM	29.58	\$13,179,375
5	April	\$445,500	4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/17/19 12:00 PM	31.08	\$13,847,625
6	May	\$445,500	5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/17/19 12:00 PM	31.58	\$14,070,375
7	June	\$445,500	6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/18/19 12:00 PM	32.08	\$14,293,125
8	July	\$445,500	7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/19/19 12:00 PM	33.58	\$14,961,375
9	August	\$445,500	8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/19/19 12:00 PM	33.58	\$14,961,375
10	September	\$445,500	9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/18/19 12:00 PM	32.08	\$14,293,125
11	October	\$445,500	10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/18/19 12:00 PM	32.58	\$14,515,875
12	November	\$445,500	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/16/19 12:00 PM	30.08	\$13,402,125
13	December	\$445,500	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/21/20 12:00 PM	35.58	\$15,852,375
14									
15		<u>\$5,346,000</u>			<u>365</u>			31.88	<u>\$170,403,750</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
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Supplier: NJR Energy Services

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$136,889	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/25/19 12:00 PM	39.58	\$5,418,523
3	February	\$59,047	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/25/19 12:00 PM	38.08	\$2,248,707
4	March	\$65,678	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/25/19 12:00 PM	39.58	\$2,599,754
5	April		4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/28/19 12:00 PM	42.08	\$0
6	May		5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/25/19 12:00 PM	39.58	\$0
7	June		6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/25/19 12:00 PM	39.08	\$0
8	July		7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/26/19 12:00 PM	40.58	\$0
9	August		8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/25/19 12:00 PM	39.58	\$0
10	September		9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/25/19 12:00 PM	39.08	\$0
11	October		10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/25/19 12:00 PM	39.58	\$0
12	November	\$327,320	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/26/19 12:00 PM	40.08	\$13,120,077
13	December	\$350,279	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/27/20 12:00 PM	41.58	\$14,565,768
14									
15		<u>\$939,213</u>			<u>365</u>			40.41	<u>\$37,952,829</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
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Supplier: Repsol Energy North America Corp

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$307,462	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/25/19 12:00 PM	39.58	\$12,170,351
3	February	\$14,797	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/25/19 12:00 PM	38.08	\$563,510
4	March	\$15,185	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/25/19 12:00 PM	39.58	\$601,065
5	April		4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/28/19 12:00 PM	42.08	\$0
6	May		5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/25/19 12:00 PM	39.58	\$0
7	June		6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/25/19 12:00 PM	39.08	\$0
8	July		7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/26/19 12:00 PM	40.58	\$0
9	August		8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/25/19 12:00 PM	39.58	\$0
10	September		9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/25/19 12:00 PM	39.08	\$0
11	October		10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/25/19 12:00 PM	39.58	\$0
12	November		11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/26/19 12:00 PM	40.08	\$0
13	December	\$68,844	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/27/20 12:00 PM	41.58	\$2,862,761
14									
15		<u>\$406,287</u>			<u>365</u>			39.87	<u>\$16,197,687</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
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Supplier: Spectra Energy Corp

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$131,984	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/20/19 12:00 PM	34.58	\$4,564,455
3	February	\$132,011	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/20/19 12:00 PM	33.08	\$4,367,360
4	March	\$131,755	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/22/19 12:00 PM	36.58	\$4,820,037
5	April	\$5,029	4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/20/19 12:00 PM	34.08	\$171,404
6	May	\$2,200	5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/20/19 12:00 PM	34.58	\$76,088
7	June	\$5,208	6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/22/19 12:00 PM	36.08	\$187,914
8	July	\$4,669	7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/20/19 12:00 PM	34.58	\$161,454
9	August	\$4,955	8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/20/19 12:00 PM	34.58	\$171,350
10	September	\$4,870	9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/21/19 12:00 PM	35.08	\$170,840
11	October	\$5,545	10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/20/19 12:00 PM	34.58	\$191,750
12	November	\$70,979	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/20/19 12:00 PM	34.08	\$2,419,208
13	December	\$71,202	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/21/20 12:00 PM	35.58	\$2,533,592
14									
15		<u>\$570,405</u>			<u>365</u>			34.77	<u>\$19,835,452</u>
16									

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
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Supplier: Spectra Energy Partners LP

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$1,565	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/25/19 12:00 PM	39.58	\$61,936
3	February	\$978	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/25/19 12:00 PM	38.08	\$37,235
4	March	-\$3,138	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/22/19 12:00 PM	36.58	-\$114,805
5	April	\$406	4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/23/19 12:00 PM	37.08	\$15,070
6	May	-\$5	5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/24/19 12:00 PM	38.58	-\$195
7	June		6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/25/19 12:00 PM	39.08	\$0
8	July		7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/26/19 12:00 PM	40.58	\$0
9	August		8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/25/19 12:00 PM	39.58	\$0
10	September		9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/25/19 12:00 PM	39.08	\$0
11	October		10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/25/19 12:00 PM	39.58	\$0
12	November	\$2,626	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/20/19 12:00 PM	34.08	\$89,492
13	December	-\$8,728	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/24/20 12:00 PM	38.58	-\$336,754
14									
15		-\$6,297			365			39.39	-\$248,021
16									

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
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Supplier: Tenaska Marketing Ventures

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$10,374,009	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/25/19 12:00 PM	39.58	\$410,637,850
3	February	\$4,860,280	2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM	3/25/19 12:00 PM	38.08	\$185,095,655
4	March	\$5,704,274	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/25/19 12:00 PM	39.58	\$225,794,199
5	April	\$3,031,140	4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM	5/28/19 12:00 PM	42.08	\$127,560,483
6	May	\$2,312,756	5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM	6/25/19 12:00 PM	39.58	\$91,546,600
7	June	\$2,378,112	6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM	7/25/19 12:00 PM	39.08	\$92,944,563
8	July	\$2,249,188	7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM	8/26/19 12:00 PM	40.58	\$91,279,541
9	August	\$2,040,608	8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM	9/25/19 12:00 PM	39.58	\$80,774,062
10	September	\$2,045,622	9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM	10/25/19 12:00 PM	39.08	\$79,949,717
11	October	\$2,431,339	10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM	11/25/19 12:00 PM	39.58	\$96,240,489
12	November	\$7,578,091	11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM	12/26/19 12:00 PM	40.08	\$303,755,134
13	December	\$5,418,111	12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM	1/27/20 12:00 PM	41.58	\$225,303,113
14									
15		<u>\$50,423,530</u>			<u>365</u>			39.88	<u>\$2,010,881,405</u>
16									

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
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Supplier: Texla Energy Management Inc

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January		1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM		0.00	\$0
3	February		2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM		0.00	\$0
4	March	\$49,200	3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM	4/15/19 12:00 PM	29.58	\$1,455,500
5	April		4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM		0.00	\$0
6	May		5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM		0.00	\$0
7	June		6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM		0.00	\$0
8	July		7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM		0.00	\$0
9	August		8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM		0.00	\$0
10	September		9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM		0.00	\$0
11	October		10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM		0.00	\$0
12	November		11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM		0.00	\$0
13	December		12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM		0.00	\$0
14									
15		<u>\$49,200</u>			<u>365</u>			29.58	<u>\$1,455,500</u>

Piedmont Natural Gas - Tennessee Operations
Purchased Gas - Calculation of (Lead) Lag
12 Months Ended Dec 31, 2019

4/24/2020
3:19:22 PM

Supplier: Twin Eagle Resource Management LLC

Line No	Month	Purchased Gas Expensed	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
1									
2	January	\$16,425	1/1/19 10:00 AM	2/1/19 10:00 AM	31	1/16/19 10:00 PM	2/25/19 12:00 PM	39.58	\$650,156
3	February		2/1/19 10:00 AM	3/1/19 10:00 AM	28	2/15/19 10:00 AM		0.00	\$0
4	March		3/1/19 10:00 AM	4/1/19 10:00 AM	31	3/16/19 10:00 PM		0.00	\$0
5	April		4/1/19 10:00 AM	5/1/19 10:00 AM	30	4/16/19 10:00 AM		0.00	\$0
6	May		5/1/19 10:00 AM	6/1/19 10:00 AM	31	5/16/19 10:00 PM		0.00	\$0
7	June		6/1/19 10:00 AM	7/1/19 10:00 AM	30	6/16/19 10:00 AM		0.00	\$0
8	July		7/1/19 10:00 AM	8/1/19 10:00 AM	31	7/16/19 10:00 PM		0.00	\$0
9	August		8/1/19 10:00 AM	9/1/19 10:00 AM	31	8/16/19 10:00 PM		0.00	\$0
10	September		9/1/19 10:00 AM	10/1/19 10:00 AM	30	9/16/19 10:00 AM		0.00	\$0
11	October		10/1/19 10:00 AM	11/1/19 10:00 AM	31	10/16/19 10:00 PM		0.00	\$0
12	November		11/1/19 10:00 AM	12/1/19 10:00 AM	30	11/16/19 10:00 AM		0.00	\$0
13	December		12/1/19 10:00 AM	1/1/20 10:00 AM	31	12/16/19 10:00 PM		0.00	\$0
14									
15		<u>\$16,425</u>			<u>365</u>			39.58	<u>\$650,156</u>

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Payroll Lead Lag Summary Semi Monthly & Bi Weekly

4/26/2020
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Line No		<u>Amount</u>	<u>(Lead) Lag Days</u>	<u>Weighted Dollar Days</u>
1	<u>Gross Payroll Regular Pay</u>			
2				
3	Total Gross Regular Payroll Semi Monthly	\$50,545,803	7.02	\$354,749,464
4	Total Gross Regular Payroll Bi Weekly	\$80,927,927	11.90	\$963,282,185
5	Total Semi Monthly & Bi Weekly Regular Gross Payroll	<u>\$131,473,730</u>	<u>10.03</u>	<u>\$1,318,031,649</u>
6				
7	<u>Gross Payroll Incentive Pay</u>			
8				
9	Total Gross Incentive Payroll Semi Monthly	\$6,159,229	256.15	\$1,577,710,885
10	Total Gross Incentive Payroll Bi Weekly	\$3,412,053	256.14	\$873,962,064
11	Total Semi Monthly & Bi Weekly Incentive Gross Payroll	<u>\$9,571,283</u>	<u>256.15</u>	<u>\$2,451,672,949</u>
12				
13	Total Gross Payroll	<u>\$141,045,013</u>	<u>26.73</u>	<u>\$3,769,704,598</u>
14				
15	<u>Employer Payroll Taxes</u>			
16				
17	Total Payroll Taxes Semi Monthly	\$4,015,548	36.30	\$145,769,870
18				
19	Total Payroll Taxes Bi Weekly	\$6,193,252	23.43	\$145,088,866
20				
21	Total Semi Monthly & Bi Weekly Payroll Taxes	<u>\$10,208,800</u>	<u>28.49</u>	<u>\$290,858,737</u>
22				
23	<u>Employer Contributions</u>			
24				
25				
26	Total Employer Contributions Semi Monthly	\$5,566,667	30.65	\$170,634,375
27				
28	Total Employer Contributions Bi Weekly	\$8,178,766	20.32	\$166,191,548
29				
30	Total Semi Monthly & Bi Weekly Employer Contributions	<u>\$13,745,433</u>	<u>24.50</u>	<u>\$336,825,923</u>
31				
32				
33	<u>Total Payroll</u>			
34				
35	Total Payroll Semi Monthly including Incentive	\$66,287,248	33.93	\$2,248,864,594
36				
37	Total Payroll Bi Weekly including Incentive	\$98,711,998	21.77	\$2,148,524,664
38				
39	Total Semi Monthly & Bi Weekly Payroll including Incentive	<u>\$164,999,246</u>	<u>26.65</u>	<u>\$4,397,389,258</u>
40				
41				
42				

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Payroll Lead Lag Summary - Semi Monthly

4/26/2020
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Includes Incentive Paid 3/15/2019

Line No		<u>Amount</u>	(Lead) Lag <u>Days</u>	<u>Weighted Dollar Days</u>
1	<u>Gross Payroll Items</u>			
2			\$0	
3	Net Semi-Monthly Pay	\$31,494,786	6.64	\$209,189,208
4	Incentive Net Pay	\$3,931,532	256.00	\$1,006,472,294
5	Employee W/H Social Security	\$2,821,999	6.94	\$19,582,074
6	Incentive Employee W/H Social Security	\$369,961	256.00	\$94,709,961
7	Employee W/H Medicare	\$698,358	6.93	\$4,841,220
8	Incentive Employee W/H Medicare	\$88,230	256.00	\$22,586,987
9	Employee Federal W/H	\$5,264,262	6.93	\$36,483,095
10	Incentive Employee Federal W/H	\$1,042,731	256.00	\$266,939,214
11	Employee KY Non Resident W/H	\$12,337	6.93	\$85,535
12	Incentive Employee KY Non Resident W/H	\$1,437	256.00	\$367,752
13	Employee NC W/H	\$1,672,811	10.31	\$17,240,846
14	Incentive Employee NC W/H	\$234,615	260.00	\$60,999,810
15	Employee NC Non Resident W/H	\$4,230	10.19	\$43,100
16	Incentive Employee NC Non Resident W/H	\$337	260.00	\$87,624
17	Employee SC W/H	\$199,802	6.94	\$1,385,686
18	Incentive Employee SC W/H	\$27,925	256.00	\$7,148,916
19	Employee KY W/H	\$648	6.61	\$4,284
20	Employee OH W/H	\$22,116	6.93	\$153,215
21	Incentive Employee OH W/H	\$2,241	256.00	\$573,586
22	Employee OH & IN Non Resident W/H	\$1,545	7.01	\$10,828
23	Employee Cincinnati & IN Non Resident W/H	\$1,251	9.58	\$11,987
24	Employee Federal Amended W/H	\$5,937	6.88	\$40,830
25	Incentive Employee Federal Amended W/H	\$109	256.00	\$27,832
26	Employee Cincinnati W/H	\$17,934	9.82	\$176,158
27	Employee Monroe City W/H	\$895	10.03	\$8,977
28	Incentive Employee Cincinnati, Monroe & IN W/H	\$2,103	260.00	\$546,684
29	Employee Covington & Other KY W/H	\$1,536	27.68	\$42,528
30	Employee Boone Senior Citizen & Mental Health W/H	\$0	0.00	\$0
31	Employee Deduction - 401K-RSP Contribution After Tax	\$10,855	6.56	\$71,243
32	Employee Deduction - 401K-RSP Contribution Pre Tax	\$3,919,610	6.64	\$26,036,550
33	Employee Deduction - 401K Loan	\$1,024,674	6.64	\$6,803,882
34	Employee Deduction - 401K-RSP Roth	\$225,843	6.64	\$1,499,728
35	Incentive Employee Deduction - 401K-RSP Contribution After Tax	\$666	256.00	\$170,434
36	Incentive Employee Deduction - 401K-RSP Contribution Pre Tax	\$434,532	256.00	\$111,240,292
37	Incentive Employee Deduction - 401K-RSP Roth	\$22,811	256.00	\$5,839,499
38	Employee Deduction - ARMED-AR & ARDEN-AR Medical & Dental Ins	\$116	7.00	\$811
39	Employee Deduction - AVIS - Vision Plan	\$70,577	6.36	\$449,065
40	Employee Deduction - CLDADD - Child AD/D	\$1,474	29.88	\$44,049
41	Employee Deduction - DCSA - Dep. Care Spending	\$57,450	14.86	\$853,849
42	Employee Deduction - DENPRE - Dental Insurance	\$186,319	6.77	\$1,261,858
43	Employee Deduction - DLIFE - Dependent Life	\$2,621	29.87	\$78,291
44	Employee Deduction - ESPD - ESP Base Pay Def	\$0	0.00	\$0
45	Employee Deduction - ESD - ESP STI Deferral	\$0	0.00	\$0
46	Employee Deduction - GIVING - Charitable Contribution	\$146,914	22.50	\$3,305,438
47	Employee Deduction - HSA - Health Savings Contrib	\$1,029,604	6.64	\$6,840,327
48	Employee Deduction - LTD - Long Term Disability	\$56,991	29.50	\$1,681,207
	Assoc	\$119	7.77	\$923

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Payroll Lead Lag Summary - Semi Monthly

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Includes Incentive Paid 3/15/2019

Line No		Amount	(Lead) Lag Days	Weighted Dollar Days
50	Employee Deduction - MED - Medical Deduction	\$1,202,533	6.77	\$8,144,793
51	Employee Deduction - MSA - Health Care Spending	\$29,325	14.81	\$434,393
52	Employee Deduction - PAC - PAC Contribution	\$39,173	6.85	\$268,362
53	Employee Deduction - PREPRK -Parking Pre Tax	\$3,728	-21.05	-\$78,469
54	Employee Deduction - SLIFE - Supplemental Life	\$189,653	29.90	\$5,671,402
55	Employee Deduction - SPAD&D - Supplemental AD/D	\$17,549	29.90	\$524,791
56	Employee Deduction - SPLIFE - Dep. Life - Spouse	\$34,217	29.90	\$1,023,106
57	Employee Deduction - SPSADD - Spouse - AD/D	\$6,270	29.92	\$187,610
58	Employee Deduction - Withholding Order (Bankruptcy)	\$1,132	5.00	\$5,658
59	Employee Deduction - Withholding Order (Support)	\$58,439	5.02	\$293,305
60	Employee Deduction - Withholding Order (Creditor)	\$0	0.00	\$0
61	Employee Deduction - Withholding Order (Federal Tax Levy)	\$0	0.00	\$0
62	Employee Deduction - Withholding Order (Student Loan)	\$6,726	4.79	\$32,219
63	Employee Deduction - Withholding Order (State Tax Levy)	\$3,673	4.66	\$17,101
64	Employee Deduction - Payroll Refund	-\$228	7.00	-\$1,598
65				
66	Total Gross Payroll	<u>\$56,705,032</u>	34.08	<u>\$1,932,460,349</u>
67				

Employer Payroll Taxes

70				
71	Employer Social Security	\$2,821,999	6.94	\$19,582,074
72	Incentive Employer Social Security	\$369,961	256.00	\$94,709,963
73	Employer Medicare	\$698,358	6.93	\$4,841,220
74	Incentive Employer Medicare	\$88,230	256.00	\$22,586,993
75	Employer Federal Unemployment	\$22,971	101.24	\$2,325,657
76	Employer NC State Taxes	\$0	0.00	\$0
77	Incentive Employer NC State Taxes	\$0	0.00	\$0
78	Employer KY State Taxes	\$0	0.00	\$0
79	Incentive Employer KY State Taxes	\$0	0.00	\$0
80	Employer OH, IN & PA State Taxes	\$0	0.00	\$0
81	Incentive Employer Federal Unemployment	\$346	301.00	\$104,004
82	Employer NC Unemployment	\$4,802	82.22	\$394,851
83	Incentive Employer NC Unemployment	\$1,597	301.00	\$480,623
84	Employer SC Unemployment	\$2,356	94.94	\$223,642
85	Incentive Employer SC Unemployment	\$182	301.00	\$54,682
86	Employer TN Unemployment	\$323	102.92	\$33,283
87	Incentive Employer TN Unemployment	\$10	301.00	\$3,142
88	Employer FL,IN & KY Unemployment	\$649	94.00	\$61,023
89	Incentive Employer FL,IN & KY Unemployment	\$0	0.00	\$0
90	Employer OH Unemployment	\$3,665	92.46	\$338,881
91	Incentive Employer OH Unemployment	\$99	301.00	\$29,833
92				
93	Total Employer Payroll Taxes	<u>\$4,015,548</u>	36.30	<u>\$145,769,870</u>
94				

Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Payroll Lead Lag Summary - Semi Monthly

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Includes Incentive Paid 3/15/2019

Line No		<u>Amount</u>	(Lead) Lag <u>Days</u>	Weighted <u>Dollar Days</u>
95				
96	<u>Employer Contributions</u>			
97				
98	Employer Contribution 401ER RSP Contribution	\$704,966	6.64	\$4,680,231
99	Incentive Employer Contribution 401ER RSP Contribution	\$78,104	256.00	\$19,994,519
100	Employer Contribution 401MAT RSP Contribution Match	\$2,672,470	6.64	\$17,753,454
101	Incentive Employer Contribution 401MAT RSP Contribution Match	\$295,159	256.00	\$75,560,798
102	Employer Contribution FAP RSP Contribution	\$1,295,260	6.65	\$8,607,099
103	Incentive Employer Contribution FAP RSP Contribution	\$162,595	256.00	\$41,624,297
104	Employer Contribution HSA Company Match	\$355,220	6.74	\$2,394,598
105	Employer Contribution RSP Contribution FICA	\$2,893	6.70	\$19,379
106	Incentive Employer Contribution RSP Contribution FICA	\$0	0.00	\$0
107				
108	Total Employer Contributions	<u>\$5,566,667</u>	30.65	<u>\$170,634,375</u>
109				
110				
111				
112	Total Payroll	<u>\$66,287,248</u>	33.93	<u>\$2,248,864,594</u>
113				
114				
115	<u>Gross Payroll Items</u>			
116	Regular Semi-Monthly Pay	\$50,545,803	7.02	\$354,749,464
117	Incentive Semi-Monthly Pay	\$6,159,229	256.15	\$1,577,710,885
118	Total Gross Semi-Monthly Payroll	<u>\$56,705,032</u>	34.08	<u>\$1,932,460,349</u>
119				
120				
121				

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Pay Lead Lag Summary Semi-Monthly

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Incentive Paid 3/15/2019

Line No		Amount	(Lead) Lag Days	Weighted Dollar Days
1	<u>Gross Payroll Items</u>			
2				
3	Incentive Net Pay	\$3,931,532	256.00	\$1,006,472,294
4	Incentive Employee W/H Social Security	\$369,961	256.00	\$94,709,961
5	Incentive Employee W/H Medicare	\$88,230	256.00	\$22,586,987
6	Incentive Employee Federal W/H	\$1,042,731	256.00	\$266,939,214
7	Incentive Employee KY Non Resident W/H	\$1,437	256.00	\$367,752
8	Incentive Employee NC W/H	\$234,615	260.00	\$60,999,810
9	Incentive Employee NC Non Resident W/H	\$337	260.00	\$87,624
10	Incentive Employee SC W/H	\$27,925	256.00	\$7,148,916
11	Incentive Employee OH W/H	\$2,241	256.00	\$573,586
12	Incentive Employee Cincinnati, Monroe & IN W/H	\$2,103	260.00	\$546,684
13	Incentive Employee Federal Amended W/H	\$109	256.00	\$27,832
14	Incentive Employee Deduction - 401K-RSP Contribution After Tax	\$666	256.00	\$170,434
15	Incentive Employee Deduction - 401K-RSP Contribution Pre Tax	\$434,532	256.00	\$111,240,292
16	Incentive Employee Deduction - 401K-RSP Roth	\$22,811	256.00	\$5,839,499
17				
18	Total Gross Payroll	<u>\$6,159,229</u>	256.15	<u>\$1,577,710,885</u>
19		\$6,159,229		
20				
21				
22	<u>Employer Payroll Taxes</u>			
23				
24	Incentive Employer Social Security	\$369,961	256.00	\$94,709,963
25	Incentive Employer Medicare	\$88,230	256.00	\$22,586,993
26	Incentive Employer Federal Unemployment	\$346	301.00	\$104,004
27	Incentive Employer NC Unemployment	\$1,597	301.00	\$480,623
28	Incentive Employer SC Unemployment	\$182	301.00	\$54,682
29	Incentive Employer TN Unemployment	\$10	301.00	\$3,142
30	Incentive Employer FL,IN & KY Unemployment	\$0	0.00	\$0
31	Incentive Employer OH Unemployment	\$99	301.00	\$29,833
32				
33	Total Employer Payroll Taxes	<u>\$460,425</u>	256.22	<u>\$117,969,239</u>
34		\$460,425		
35				
36	<u>Employer Contributions</u>			
37				
38	Incentive Employer Contribution 401ER RSP Contribution	\$78,104	256.00	\$19,994,519
39	Incentive Employer Contribution 401MAT RSP Contribution Match	\$295,159	256.00	\$75,560,798
40	Incentive Employer Contribution FAP RSP Contribution	\$162,595	256.00	\$41,624,297
41	Incentive Employer Contribution RSP Contribution FICA	\$0	0.00	\$0
42				
43	Total Employer Contributions	<u>\$535,858</u>	256.00	<u>\$137,179,614</u>
		\$535,858		

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Net Semi-Monthly Pay

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$1,281,980	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$8,973,860
2	2019S02	\$1,246,132	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$9,345,993
3	2019S03	\$1,232,215	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$8,625,503
4	2019S04	\$1,234,071	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$7,404,424
5	2019S05	\$1,169,642	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$8,187,495
6	2019S06	\$1,298,387	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$7,141,128
7	2019S07	\$1,335,213	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$9,346,491
8	2019S08	\$1,286,351	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$9,004,457
9	2019S09	\$1,302,928	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$9,120,496
10	2019S10	\$1,287,521	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$9,656,410
11	2019S11	\$1,298,180	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$7,789,077
12	2019S12	\$1,303,878	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$6,519,392
13	2019S13	\$1,307,129	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$9,149,903
14	2019S14	\$1,312,834	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$9,846,257
15	2019S15	\$1,328,659	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$9,300,616
16	2019S16	\$1,343,888	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$8,735,275
17	2019S17	\$1,327,961	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$6,639,806
18	2019S18	\$1,383,282	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$9,682,976
19	2019S19	\$1,362,286	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$9,536,005
20	2019S20	\$1,354,436	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$10,158,268
21	2019S21	\$1,365,444	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$9,558,106
22	2019S22	\$1,373,112	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$8,238,675
23	2019S23	\$1,386,326	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$6,931,632
24	2019S24	\$1,372,929	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$10,296,965
25									
26									
27									
28		<u>\$31,494,786</u>							<u>\$209,189,208</u>
29									
30									
31									
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34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Net Pay

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S04	\$3,931,532	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$1,006,472,294
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$3,931,532</u>							<u>\$1,006,472,294</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee W/H Social Security

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$121,066	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$847,463
2	2019S02	\$117,965	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$884,737
3	2019S03	\$116,463	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$1,164,628
4	2019S04	\$116,448	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$698,685
5	2019S05	\$126,227	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$883,590
6	2019S06	\$119,137	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$655,252
7	2019S07	\$123,948	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$867,633
8	2019S08	\$119,379	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$835,655
9	2019S09	\$120,986	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$846,902
10	2019S10	\$118,881	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$891,605
11	2019S11	\$120,007	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$720,043
12	2019S12	\$119,917	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$599,584
13	2019S13	\$119,653	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$837,574
14	2019S14	\$119,877	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$899,074
15	2019S15	\$120,865	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$846,058
16	2019S16	\$119,505	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$1,135,295
17	2019S17	\$117,369	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$586,843
18	2019S18	\$120,400	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$842,802
19	2019S19	\$119,082	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$833,574
20	2019S20	\$113,006	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$847,549
21	2019S21	\$110,407	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$772,852
22	2019S22	\$107,619	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$645,715
23	2019S23	\$108,077	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$540,384
24	2019S24	\$105,715	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$898,577
25									
26									
27									
28		<u>\$2,821,999</u>							<u>\$19,582,074</u>
29									
30									
31									
32									
33									
34									
35									

Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee W/H Social Security

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$369,961	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$94,709,961
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$369,961</u>							<u>\$94,709,961</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee W/H Medicare

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$28,314	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$198,196
2	2019S02	\$27,589	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$206,916
3	2019S03	\$27,237	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$272,371
4	2019S04	\$27,234	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$163,402
5	2019S05	\$30,103	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$210,724
6	2019S06	\$28,336	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$155,847
7	2019S07	\$29,396	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$205,775
8	2019S08	\$28,328	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$198,297
9	2019S09	\$28,794	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$201,557
10	2019S10	\$28,488	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$213,659
11	2019S11	\$28,774	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$172,645
12	2019S12	\$28,892	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$144,460
13	2019S13	\$28,945	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$202,612
14	2019S14	\$29,099	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$218,241
15	2019S15	\$29,421	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$205,948
16	2019S16	\$29,603	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$281,229
17	2019S17	\$29,329	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$146,647
18	2019S18	\$30,461	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$213,229
19	2019S19	\$30,328	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$212,299
20	2019S20	\$29,676	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$222,567
21	2019S21	\$29,847	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$208,932
22	2019S22	\$29,954	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$179,724
23	2019S23	\$30,239	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$151,197
24	2019S24	\$29,970	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$254,746
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28		<u>\$698,358</u>							<u>\$4,841,220</u>
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee W/H Medicare

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$88,230	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$22,586,987
6									
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27									
28		<u>\$88,230</u>							<u>\$22,586,987</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Federal W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$206,188	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$1,443,313
2	2019S02	\$197,867	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$1,484,003
3	2019S03	\$194,290	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$1,942,904
4	2019S04	\$192,714	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$1,156,283
5	2019S05	\$355,770	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$2,490,392
6	2019S06	\$205,144	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$1,128,292
7	2019S07	\$222,587	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$1,558,110
8	2019S08	\$206,363	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$1,444,540
9	2019S09	\$211,259	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$1,478,816
10	2019S10	\$208,162	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$1,561,213
11	2019S11	\$210,911	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$1,265,463
12	2019S12	\$212,065	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$1,060,324
13	2019S13	\$210,418	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$1,472,928
14	2019S14	\$212,221	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$1,591,658
15	2019S15	\$215,277	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$1,506,942
16	2019S16	\$214,843	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$2,041,007
17	2019S17	\$214,583	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$1,072,915
18	2019S18	\$230,715	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$1,615,003
19	2019S19	\$228,741	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$1,601,188
20	2019S20	\$218,277	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$1,637,077
21	2019S21	\$220,770	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$1,545,390
22	2019S22	\$222,783	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$1,336,697
23	2019S23	\$227,439	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$1,137,193
24	2019S24	\$224,876	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$1,911,444
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28		<u>\$5,264,262</u>							<u>\$36,483,095</u>
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Federal W/H

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
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5	2019S05	\$1,042,731	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$266,939,214
6									
7									
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26									
27									
28		<u>\$1,042,731</u>							<u>\$266,939,214</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee KY Non Resident W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$598	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$4,185
2	2019S02	\$602	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$4,516
3	2019S03	\$450	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$4,502
4	2019S04	\$451	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$2,707
5	2019S05	\$490	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$3,431
6	2019S06	\$470	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$2,586
7	2019S07	\$469	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$3,285
8	2019S08	\$470	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$3,292
9	2019S09	\$469	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$3,285
10	2019S10	\$470	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$3,527
11	2019S11	\$469	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$2,815
12	2019S12	\$470	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$2,351
13	2019S13	\$469	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$3,285
14	2019S14	\$470	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$3,527
15	2019S15	\$469	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$3,285
16	2019S16	\$470	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$4,467
17	2019S17	\$469	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$2,346
18	2019S18	\$470	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$3,292
19	2019S19	\$603	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$4,218
20	2019S20	\$606	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$4,549
21	2019S21	\$605	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$4,238
22	2019S22	\$606	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$3,639
23	2019S23	\$611	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$3,057
24	2019S24	\$606	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$5,153
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28		<u>\$12,337</u>							<u>\$85,535</u>
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee KY Non Resident W/H

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
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5	2019S05	\$1,437	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$367,752
6									
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28		<u>\$1,437</u>							<u>\$367,752</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee NC W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$66,970	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$468,790
2	2019S02	\$65,357	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/5/19 12:00 PM	12.5	\$816,963
3	2019S03	\$64,705	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/19/19 12:00 PM	11.0	\$711,755
4	2019S04	\$64,116	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/5/19 12:00 PM	11.0	\$705,276
5	2019S05	\$80,048	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/19/19 12:00 PM	11.0	\$880,532
6	2019S06	\$67,657	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/2/19 12:00 PM	9.5	\$642,742
7	2019S07	\$71,415	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/21/19 12:00 PM	13.0	\$928,395
8	2019S08	\$67,506	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$472,542
9	2019S09	\$69,030	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/21/19 12:00 PM	13.0	\$897,390
10	2019S10	\$67,566	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/4/19 12:00 PM	11.5	\$777,009
11	2019S11	\$68,383	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/18/19 12:00 PM	10.0	\$683,830
12	2019S12	\$68,939	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/2/19 12:00 PM	9.0	\$620,451
13	2019S13	\$68,926	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/18/19 12:00 PM	10.0	\$689,260
14	2019S14	\$69,295	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/6/19 12:00 PM	13.5	\$935,483
15	2019S15	\$69,886	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/20/19 12:00 PM	12.0	\$838,632
16	2019S16	\$70,403	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/3/19 12:00 PM	10.5	\$739,232
17	2019S17	\$69,846	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/17/19 12:00 PM	9.0	\$628,614
18	2019S18	\$72,608	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/3/19 12:00 PM	10.0	\$726,080
19	2019S19	\$73,347	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$513,429
20	2019S20	\$70,714	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/5/19 12:00 PM	12.5	\$883,925
21	2019S21	\$70,835	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/19/19 12:00 PM	11.0	\$779,185
22	2019S22	\$71,351	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/3/19 12:00 PM	10.0	\$713,510
23	2019S23	\$72,342	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/17/19 12:00 PM	9.0	\$651,078
24	2019S24	\$71,566	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$536,745
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27									
28		<u>\$1,672,811</u>							<u>\$17,240,846</u>
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee NC W/H

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$234,615	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/19/19 12:00 PM	260.0	\$60,999,810
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28		<u>\$234,615</u>							<u>\$60,999,810</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee NC Non Resident W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$13	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$91
2	2019S02	\$126	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/5/19 12:00 PM	12.5	\$1,575
3	2019S03	\$129	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/19/19 12:00 PM	11.0	\$1,419
4	2019S04	\$124	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/5/19 12:00 PM	11.0	\$1,364
5	2019S05	\$115	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/19/19 12:00 PM	11.0	\$1,265
6	2019S06	\$127	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/2/19 12:00 PM	9.5	\$1,207
7	2019S07	\$133	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/21/19 12:00 PM	13.0	\$1,729
8	2019S08	\$127	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$889
9	2019S09	\$127	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/21/19 12:00 PM	13.0	\$1,651
10	2019S10	\$115	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/4/19 12:00 PM	11.5	\$1,323
11	2019S11	\$110	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/18/19 12:00 PM	10.0	\$1,100
12	2019S12	\$123	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/2/19 12:00 PM	9.0	\$1,107
13	2019S13	\$123	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/18/19 12:00 PM	10.0	\$1,230
14	2019S14	\$136	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/6/19 12:00 PM	13.5	\$1,836
15	2019S15	\$235	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/20/19 12:00 PM	12.0	\$2,820
16	2019S16	\$232	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/3/19 12:00 PM	10.5	\$2,436
17	2019S17	\$403	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/17/19 12:00 PM	9.0	\$3,627
18	2019S18	\$241	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/3/19 12:00 PM	10.0	\$2,410
19	2019S19	\$243	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$1,701
20	2019S20	\$243	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/5/19 12:00 PM	12.5	\$3,038
21	2019S21	\$244	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/19/19 12:00 PM	11.0	\$2,684
22	2019S22	\$243	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/3/19 12:00 PM	10.0	\$2,430
23	2019S23	\$190	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/17/19 12:00 PM	9.0	\$1,710
24	2019S24	\$328	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$2,460
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28		<u>\$4,230</u>							<u>\$43,100</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee NC Non Resident W/H

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$337	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/19/19 12:00 PM	260.0	\$87,624
6									
7									
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27									
28		\$337							\$87,624
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee SC W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$7,702	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$53,911
2	2019S02	\$7,866	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$58,994
3	2019S03	\$7,811	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$78,108
4	2019S04	\$7,698	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$46,191
5	2019S05	\$9,528	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$66,695
6	2019S06	\$8,046	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$44,254
7	2019S07	\$8,472	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$59,303
8	2019S08	\$8,320	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$58,242
9	2019S09	\$8,359	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$58,510
10	2019S10	\$8,397	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$62,976
11	2019S11	\$8,331	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$49,985
12	2019S12	\$8,348	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$41,742
13	2019S13	\$8,324	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$58,267
14	2019S14	\$8,324	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$62,428
15	2019S15	\$8,348	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$58,436
16	2019S16	\$8,507	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$80,812
17	2019S17	\$8,366	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$41,828
18	2019S18	\$8,410	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$58,872
19	2019S19	\$8,368	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$58,573
20	2019S20	\$8,381	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$62,859
21	2019S21	\$8,402	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$58,811
22	2019S22	\$8,456	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$50,735
23	2019S23	\$8,483	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$42,415
24	2019S24	\$8,558	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$72,739
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28		<u>\$199,802</u>							<u>\$1,385,686</u>
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee SC W/H

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
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5	2019S05	\$27,925	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$7,148,916
6									
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28		<u>\$27,925</u>							<u>\$7,148,916</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee KY W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21	\$158	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$1,108
22	2019S22	\$175	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$1,049
23	2019S23	\$158	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$788
24	2019S24	\$158	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$1,339
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28		<u>\$648</u>							<u>\$4,284</u>
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32	Payment date is payment to Alight.								
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee OH W/H

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	2019S01	\$768	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$5,379
2	2019S02	\$797	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$5,979
3	2019S03	\$767	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$7,671
4	2019S04	\$776	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$4,655
5	2019S05	\$764	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$5,351
6	2019S06	\$868	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$4,772
7	2019S07	\$805	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$5,633
8	2019S08	\$844	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$5,911
9	2019S09	\$836	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$5,855
10	2019S10	\$813	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$6,096
11	2019S11	\$822	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$4,934
12	2019S12	\$798	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$3,992
13	2019S13	\$803	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$5,618
14	2019S14	\$902	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$6,766
15	2019S15	\$1,138	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$7,966
16	2019S16	\$1,045	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$9,925
17	2019S17	\$1,029	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$5,147
18	2019S18	\$1,122	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$7,853
19	2019S19	\$990	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$6,929
20	2019S20	\$1,046	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$7,843
21	2019S21	\$1,015	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$7,105
22	2019S22	\$1,042	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$6,254
23	2019S23	\$1,195	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$5,975
24	2019S24	\$1,130	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$9,606
25									
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28		<u>\$22,116</u>							<u>\$153,215</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee OH W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	Start	Service Period End	Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
1									
2									
3									
4									
5	2019S05	\$2,241	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$573,586
6									
7									
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28		\$2,241							\$573,586
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee OH & IN Non Resident W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16	\$117	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$1,115
17	2019S17	\$117	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$587
18	2019S18	\$117	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$822
19	2019S19	\$117	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$822
20	2019S20	\$110	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$825
21	2019S21	\$206	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$1,443
22	2019S22	\$206	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$1,237
23	2019S23	\$206	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$1,031
24	2019S24	\$346	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$2,945
25									
26									
27									
28		<u>\$1,545</u>							<u>\$10,828</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Cincinnati & IN Non Resident W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	2019S01	\$134	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$935
2	2019S02	\$81	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/4/19 12:00 PM	11.5	\$929
3	2019S03	\$80	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/20/19 12:00 PM	12.0	\$964
4	2019S04	\$81	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/4/19 12:00 PM	10.0	\$808
5	2019S05	\$109	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/19/19 12:00 PM	11.0	\$1,195
6	2019S06	\$88	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/2/19 12:00 PM	9.5	\$835
7	2019S07	\$87	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$612
8	2019S08	\$88	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$615
9	2019S09	\$92	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/19/19 12:00 PM	11.0	\$1,016
10	2019S10	\$93	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/4/19 12:00 PM	11.5	\$1,067
11	2019S11	\$92	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/18/19 12:00 PM	10.0	\$924
12	2019S12	\$93	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/2/19 12:00 PM	9.0	\$835
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21	\$33	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/19/19 12:00 PM	11.0	\$367
22	2019S22	\$33	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/3/19 12:00 PM	10.0	\$334
23	2019S23	\$33	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/17/19 12:00 PM	9.0	\$300
24	2019S24	\$33	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$250
25									
26									
27									
28		<u>\$1,251</u>							<u>\$11,987</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Federal Amended W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05	\$37	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$260
6	2019S06	\$114	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$625
7	2019S07	\$171	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$1,194
8	2019S08	\$176	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$1,234
9	2019S09	\$176	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$1,234
10	2019S10	\$182	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$1,366
11	2019S11	\$213	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$1,275
12	2019S12	\$298	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$1,490
13	2019S13	\$254	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$1,775
14	2019S14	\$254	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$1,902
15	2019S15	\$254	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$1,775
16	2019S16	\$254	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$2,410
17	2019S17	\$254	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$1,268
18	2019S18	\$386	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$2,699
19	2019S19	\$384	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$2,685
20	2019S20	\$437	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$3,278
21	2019S21	\$443	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$3,102
22	2019S22	\$443	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$2,659
23	2019S23	\$480	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$2,401
24	2019S24	\$729	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$6,196
25									
26									
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28		<u>\$5,937</u>							<u>\$40,830</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Federal Amended W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
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5	2019S05	\$109	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$27,832
6									
7									
8									
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24									
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28		\$109							\$27,832
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Cincinnati W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	2019S01	\$633	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$4,429
2	2019S02	\$689	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/4/19 12:00 PM	11.5	\$7,926
3	2019S03	\$599	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/20/19 12:00 PM	12.0	\$7,189
4	2019S04	\$604	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/4/19 12:00 PM	10.0	\$6,041
5	2019S05	\$556	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/19/19 12:00 PM	11.0	\$6,119
6	2019S06	\$625	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/2/19 12:00 PM	9.5	\$5,941
7	2019S07	\$620	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$4,338
8	2019S08	\$644	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$4,511
9	2019S09	\$634	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/19/19 12:00 PM	11.0	\$6,979
10	2019S10	\$620	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/4/19 12:00 PM	11.5	\$7,134
11	2019S11	\$628	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/18/19 12:00 PM	10.0	\$6,277
12	2019S12	\$614	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/2/19 12:00 PM	9.0	\$5,524
13	2019S13	\$708	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$4,959
14	2019S14	\$779	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/4/19 12:00 PM	11.5	\$8,953
15	2019S15	\$773	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/19/19 12:00 PM	11.0	\$8,500
16	2019S16	\$872	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/4/19 12:00 PM	11.5	\$10,022
17	2019S17	\$769	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/17/19 12:00 PM	9.0	\$6,923
18	2019S18	\$775	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$5,422
19	2019S19	\$884	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$6,190
20	2019S20	\$919	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/4/19 12:00 PM	11.5	\$10,573
21	2019S21	\$974	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/19/19 12:00 PM	11.0	\$10,717
22	2019S22	\$991	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/3/19 12:00 PM	10.0	\$9,910
23	2019S23	\$1,057	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/17/19 12:00 PM	9.0	\$9,516
24	2019S24	\$965	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/5/20 12:00 PM	12.5	\$12,064
25									
26									
27									
28		<u>\$17,934</u>							<u>\$176,158</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Monroe City W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	2019S01	\$55	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$385
2	2019S02	\$61	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/4/19 12:00 PM	11.5	\$701
3	2019S03	\$50	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/20/19 12:00 PM	12.0	\$603
4	2019S04	\$67	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/4/19 12:00 PM	10.0	\$670
5	2019S05	\$52	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/19/19 12:00 PM	11.0	\$577
6	2019S06	\$100	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/2/19 12:00 PM	9.5	\$952
7	2019S07	\$70	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$491
8	2019S08	\$70	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$491
9	2019S09	\$64	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/19/19 12:00 PM	11.0	\$702
10	2019S10	\$70	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/4/19 12:00 PM	11.5	\$807
11	2019S11	\$64	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/18/19 12:00 PM	10.0	\$641
12	2019S12	\$7	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/2/19 12:00 PM	9.0	\$63
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM		-43654.5	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM		-43670.0	\$0
15	2019S15	\$84	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/19/19 12:00 PM	11.0	\$925
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM		-43701.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM		-43716.5	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM		-43731.5	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM		-43746.5	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM		-43762.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM		-43777.5	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM		-43792.5	\$0
23	2019S23	\$8	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/17/19 12:00 PM	9.0	\$69
24	2019S24	\$72	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/5/20 12:00 PM	12.5	\$902
25									
26									
27									
28		<u>\$895</u>							<u>\$8,977</u>
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employee Cincinnati, Monroe & IN W/H

4/26/2020
 12:59:44 PM

Line No	<u>Payroll Description</u>	<u>Amount</u>	<u>Service Period</u>		<u>Total Days</u>	<u>Midpoint Service Period</u>	<u>Paid</u>	<u>(Lead) Lag Days</u>	<u>Weighted Dollar Days</u>
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$2,103	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/19/19 12:00 PM	260.0	\$546,684
6									
7									
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23									
24									
25									
26									
27									
28		<u>\$2,103</u>							<u>\$546,684</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Covington & Other KY W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16	\$143	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/15/19 12:00 PM	22.5	\$3,223
17	2019S17	\$148	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/14/19 12:00 PM	36.0	\$5,345
18	2019S18	\$119	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/14/19 12:00 PM	21.0	\$2,502
19	2019S19	\$132	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/14/19 12:00 PM	37.0	\$4,873
20	2019S20	\$139	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/14/19 12:00 PM	21.5	\$2,987
21	2019S21	\$141	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/15/19 12:00 PM	37.0	\$5,227
22	2019S22	\$220	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/15/19 12:00 PM	22.0	\$4,845
23	2019S23	\$231	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/14/20 12:00 PM	37.0	\$8,555
24	2019S24	\$231	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/14/20 12:00 PM	21.5	\$4,971
25		\$31							
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28		<u>\$1,536</u>							<u>\$42,528</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Boone Senior Citizen & Mental Health W/H

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0

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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - 401K-RSP Contribution After Tax

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$71	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$496
2	2019S02	\$266	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$1,992
3	2019S03	\$243	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$1,698
4	2019S04	\$266	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$1,594
5	2019S05	\$227	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$1,590
6	2019S06	\$281	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$1,546
7	2019S07	\$291	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$2,036
8	2019S08	\$251	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$1,758
9	2019S09	\$470	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$3,287
10	2019S10	\$422	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$3,165
11	2019S11	\$447	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$2,679
12	2019S12	\$422	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$2,110
13	2019S13	\$422	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$2,954
14	2019S14	\$438	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$3,288
15	2019S15	\$422	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$2,954
16	2019S16	\$422	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$2,743
17	2019S17	\$500	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$2,498
18	2019S18	\$516	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$3,611
19	2019S19	\$425	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$2,978
20	2019S20	\$442	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$3,314
21	2019S21	\$856	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$5,989
22	2019S22	\$856	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$5,133
23	2019S23	\$972	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$4,860
24	2019S24	\$930	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$6,971
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28		<u>\$10,855</u>							<u>\$71,243</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - 401K-RSP Contribution Pre Tax

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$162,720	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$1,139,039
2	2019S02	\$159,467	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$1,196,005
3	2019S03	\$157,694	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$1,103,861
4	2019S04	\$158,666	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$951,995
5	2019S05	\$148,258	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$1,037,809
6	2019S06	\$153,960	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$846,781
7	2019S07	\$159,522	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$1,116,652
8	2019S08	\$160,711	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$1,124,980
9	2019S09	\$164,352	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$1,150,463
10	2019S10	\$163,927	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$1,229,449
11	2019S11	\$167,747	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$1,006,482
12	2019S12	\$168,080	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$840,399
13	2019S13	\$169,106	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$1,183,745
14	2019S14	\$168,024	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$1,260,177
15	2019S15	\$169,467	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$1,186,268
16	2019S16	\$169,749	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$1,103,370
17	2019S17	\$168,725	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$843,624
18	2019S18	\$168,449	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$1,179,144
19	2019S19	\$165,144	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$1,156,009
20	2019S20	\$165,889	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$1,244,170
21	2019S21	\$165,317	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$1,157,218
22	2019S22	\$164,095	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$984,570
23	2019S23	\$163,885	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$819,427
24	2019S24	\$156,655	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$1,174,915
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28		<u>\$3,919,610</u>							<u>\$26,036,550</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - 401K Loan

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$40,684	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$284,790
2	2019S02	\$39,832	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$298,742
3	2019S03	\$40,231	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$281,620
4	2019S04	\$40,234	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$241,404
5	2019S05	\$41,864	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$293,045
6	2019S06	\$40,126	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$220,694
7	2019S07	\$40,340	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$282,377
8	2019S08	\$40,893	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$286,252
9	2019S09	\$40,656	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$284,592
10	2019S10	\$41,173	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$308,794
11	2019S11	\$41,509	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$249,055
12	2019S12	\$42,343	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$211,715
13	2019S13	\$42,866	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$300,062
14	2019S14	\$43,031	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$322,731
15	2019S15	\$43,186	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$302,304
16	2019S16	\$43,643	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$283,682
17	2019S17	\$43,668	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$218,341
18	2019S18	\$43,923	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$307,460
19	2019S19	\$44,106	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$308,741
20	2019S20	\$44,380	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$332,852
21	2019S21	\$45,218	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$316,523
22	2019S22	\$46,580	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$279,482
23	2019S23	\$47,113	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$235,565
24	2019S24	\$47,075	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$353,060
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28		<u>\$1,024,674</u>							<u>\$6,803,882</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - 401K-RSP Roth

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$7,714	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$53,996
2	2019S02	\$7,546	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$56,594
3	2019S03	\$7,769	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$54,383
4	2019S04	\$7,844	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$47,065
5	2019S05	\$7,783	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$54,479
6	2019S06	\$8,721	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$47,966
7	2019S07	\$9,134	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$63,937
8	2019S08	\$9,276	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$64,929
9	2019S09	\$9,732	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$68,122
10	2019S10	\$9,474	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$71,058
11	2019S11	\$9,615	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$57,691
12	2019S12	\$9,759	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$48,797
13	2019S13	\$9,801	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$68,608
14	2019S14	\$10,000	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$74,996
15	2019S15	\$10,463	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$73,239
16	2019S16	\$10,283	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$66,836
17	2019S17	\$10,480	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$52,399
18	2019S18	\$10,886	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$76,200
19	2019S19	\$10,021	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$70,146
20	2019S20	\$10,733	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$80,501
21	2019S21	\$10,160	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$71,122
22	2019S22	\$9,733	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$58,399
23	2019S23	\$9,446	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$47,228
24	2019S24	\$9,471	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$71,036
25									
26									
27									
28		<u>\$225,843</u>							<u>\$1,499,728</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Deduction - 401K-RSP Contribution After Tax

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$666	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$170,434
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		\$666							\$170,434
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Deduction - 401K-RSP Contribution Pre Tax

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$434,532	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$111,240,292
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$434,532</u>							<u>\$111,240,292</u>
29									
30									
31									
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33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Deduction - 401K-RSP Roth

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$22,811	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$5,839,499
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$22,811</u>							<u>\$5,839,499</u>
29									
30									
31									
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33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - ARMED-AR & ARDEN-AR Medical & Dental Ins

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	2019S01	\$116	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$811
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$116</u>							<u>\$811</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - AVIS - Vision Plan

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$2,958	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/18/19 12:00 PM	10.0	\$29,584
2	2019S02	\$2,879	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/18/19 12:00 PM	-5.5	-\$15,834
3	2019S03	\$2,858	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/20/19 12:00 PM	12.0	\$34,302
4	2019S04	\$2,869	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/20/19 12:00 PM	-2.0	-\$5,738
5	2019S05	\$2,866	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/21/19 12:00 PM	13.0	\$37,252
6	2019S06	\$2,886	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/21/19 12:00 PM	-2.5	-\$7,214
7	2019S07	\$2,892	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/17/19 12:00 PM	9.0	\$26,025
8	2019S08	\$2,892	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/17/19 12:00 PM	-6.0	-\$17,350
9	2019S09	\$2,902	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/29/19 12:00 PM	21.0	\$60,945
10	2019S10	\$2,899	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/29/19 12:00 PM	5.5	\$15,944
11	2019S11	\$2,916	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/26/19 12:00 PM	18.0	\$52,485
12	2019S12	\$2,919	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/26/19 12:00 PM	3.0	\$8,758
13	2019S13	\$2,943	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/19/19 12:00 PM	11.0	\$32,370
14	2019S14	\$2,956	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/19/19 12:00 PM	-4.5	-\$13,304
15	2019S15	\$2,963	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/19/19 12:00 PM	11.0	\$32,593
16	2019S16	\$2,984	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/19/19 12:00 PM	-4.5	-\$13,426
17	2019S17	\$2,983	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/26/19 12:00 PM	18.0	\$53,689
18	2019S18	\$2,996	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/26/19 12:00 PM	3.0	\$8,989
19	2019S19	\$3,000	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/24/19 12:00 PM	16.0	\$48,000
20	2019S20	\$3,010	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/24/19 12:00 PM	0.5	\$1,505
21	2019S21	\$2,996	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/25/19 12:00 PM	17.0	\$50,939
22	2019S22	\$2,996	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/25/19 12:00 PM	2.0	\$5,993
23	2019S23	\$3,010	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$15,051
24	2019S24	\$3,004	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/26/19 12:00 PM	2.5	\$7,509
25									
26									
27									
28		<u>\$70,577</u>							<u>\$449,065</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - CLDADD - Child AD/D

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$61	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	2/21/19 12:00 PM	44.0	\$2,679
2	2019S02	\$60	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/21/19 12:00 PM	28.5	\$1,703
3	2019S03	\$59	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	3/15/19 12:00 PM	35.0	\$2,061
4	2019S04	\$60	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/15/19 12:00 PM	21.0	\$1,261
5	2019S05	\$60	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/15/19 12:00 PM	38.0	\$2,274
6	2019S06	\$60	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/15/19 12:00 PM	22.5	\$1,346
7	2019S07	\$60	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	5/15/19 12:00 PM	37.0	\$2,214
8	2019S08	\$60	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/15/19 12:00 PM	22.0	\$1,316
9	2019S09	\$60	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	6/14/19 12:00 PM	37.0	\$2,209
10	2019S10	\$60	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/14/19 12:00 PM	21.5	\$1,279
11	2019S11	\$60	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/15/19 12:00 PM	37.0	\$2,202
12	2019S12	\$60	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/15/19 12:00 PM	22.0	\$1,314
13	2019S13	\$60	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	8/15/19 12:00 PM	38.0	\$2,285
14	2019S14	\$61	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/15/19 12:00 PM	22.5	\$1,382
15	2019S15	\$62	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	9/13/19 12:00 PM	36.0	\$2,249
16	2019S16	\$62	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/13/19 12:00 PM	20.5	\$1,272
17	2019S17	\$63	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/15/19 12:00 PM	37.0	\$2,328
18	2019S18	\$63	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/15/19 12:00 PM	22.0	\$1,384
19	2019S19	\$64	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/15/19 12:00 PM	38.0	\$2,439
20	2019S20	\$64	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/15/19 12:00 PM	22.5	\$1,444
21	2019S21	\$64	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/13/19 12:00 PM	35.0	\$2,247
22	2019S22	\$64	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/13/19 12:00 PM	20.0	\$1,284
23	2019S23	\$64	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/15/20 12:00 PM	38.0	\$2,436
24	2019S24	\$64	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/15/20 12:00 PM	22.5	\$1,442
25									
26									
27									
28		<u>\$1,474</u>							<u>\$44,049</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - DCSA - Dep. Care Spending

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$2,175	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/31/19 12:00 PM	23.0	\$50,026
2	2019S02	\$1,967	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$14,750
3	2019S03	\$1,967	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/28/19 12:00 PM	20.0	\$39,334
4	2019S04	\$1,967	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$11,800
5	2019S05	\$1,967	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/31/19 12:00 PM	23.0	\$45,235
6	2019S06	\$1,967	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/31/19 12:00 PM	7.5	\$14,750
7	2019S07	\$1,967	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/30/19 12:00 PM	22.0	\$43,268
8	2019S08	\$1,967	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$13,767
9	2019S09	\$2,279	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/31/19 12:00 PM	23.0	\$52,422
10	2019S10	\$2,529	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$18,969
11	2019S11	\$2,529	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/30/19 12:00 PM	22.0	\$55,643
12	2019S12	\$2,548	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/30/19 12:00 PM	7.0	\$17,839
13	2019S13	\$2,548	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/31/19 12:00 PM	23.0	\$58,615
14	2019S14	\$2,548	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$19,113
15	2019S15	\$2,548	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/31/19 12:00 PM	23.0	\$58,615
16	2019S16	\$2,548	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/31/19 12:00 PM	7.5	\$19,113
17	2019S17	\$2,548	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/30/19 12:00 PM	22.0	\$56,066
18	2019S18	\$2,548	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$17,839
19	2019S19	\$2,548	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/31/19 12:00 PM	23.0	\$58,615
20	2019S20	\$2,590	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$19,426
21	2019S21	\$2,882	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/30/19 12:00 PM	22.0	\$63,399
22	2019S22	\$2,861	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/30/19 12:00 PM	7.0	\$20,027
23	2019S23	\$2,861	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/31/19 12:00 PM	23.0	\$65,801
24	2019S24	\$2,589	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$19,415
25									
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27									
28		<u>\$57,450</u>						14.8624991	<u>\$853,849</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - DENPRE - Dental Insurance

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$7,785	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$54,495
2	2019S02	\$7,602	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$57,015
3	2019S03	\$7,571	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$52,997
4	2019S04	\$7,594	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$45,564
5	2019S05	\$7,560	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$52,923
6	2019S06	\$7,609	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$41,852
7	2019S07	\$7,633	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$53,434
8	2019S08	\$7,639	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$53,476
9	2019S09	\$7,670	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$53,690
10	2019S10	\$7,676	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$57,566
11	2019S11	\$7,718	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$46,308
12	2019S12	\$7,726	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$38,628
13	2019S13	\$7,778	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$54,446
14	2019S14	\$7,823	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$58,673
15	2019S15	\$7,811	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$54,677
16	2019S16	\$7,861	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$51,097
17	2019S17	\$7,839	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$39,195
18	2019S18	\$7,876	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$55,132
19	2019S19	\$7,897	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$55,276
20	2019S20	\$7,920	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$59,400
21	2019S21	\$7,900	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$55,297
22	2019S22	\$7,925	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/2/19 12:00 PM	9.0	\$71,321
23	2019S23	\$7,960	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$39,800
24	2019S24	\$7,947	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$59,599
25									
26									
27									
28		<u>\$186,319</u>							<u>\$1,261,858</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - DLIFE - Dependent Life

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$108	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	2/21/19 12:00 PM	44.0	\$4,742
2	2019S02	\$106	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/21/19 12:00 PM	28.5	\$3,025
3	2019S03	\$105	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	3/15/19 12:00 PM	35.0	\$3,687
4	2019S04	\$108	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/15/19 12:00 PM	21.0	\$2,263
5	2019S05	\$106	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/15/19 12:00 PM	38.0	\$4,033
6	2019S06	\$106	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/15/19 12:00 PM	22.5	\$2,388
7	2019S07	\$106	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	5/15/19 12:00 PM	37.0	\$3,927
8	2019S08	\$105	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/15/19 12:00 PM	22.0	\$2,317
9	2019S09	\$106	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	6/14/19 12:00 PM	37.0	\$3,928
10	2019S10	\$105	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/14/19 12:00 PM	21.5	\$2,262
11	2019S11	\$106	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/15/19 12:00 PM	37.0	\$3,908
12	2019S12	\$106	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/15/19 12:00 PM	22.0	\$2,333
13	2019S13	\$108	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	8/15/19 12:00 PM	38.0	\$4,091
14	2019S14	\$109	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/15/19 12:00 PM	22.5	\$2,459
15	2019S15	\$110	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	9/13/19 12:00 PM	36.0	\$3,978
16	2019S16	\$110	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/13/19 12:00 PM	20.5	\$2,265
17	2019S17	\$112	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/15/19 12:00 PM	37.0	\$4,133
18	2019S18	\$113	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/15/19 12:00 PM	22.0	\$2,475
19	2019S19	\$113	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/15/19 12:00 PM	38.0	\$4,306
20	2019S20	\$115	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/15/19 12:00 PM	22.5	\$2,586
21	2019S21	\$115	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/13/19 12:00 PM	35.0	\$4,023
22	2019S22	\$114	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/13/19 12:00 PM	20.0	\$2,283
23	2019S23	\$114	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/15/20 12:00 PM	38.0	\$4,321
24	2019S24	\$114	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/15/20 12:00 PM	22.5	\$2,559
25									
26									
27									
28		<u>\$2,621</u>							<u>\$78,291</u>
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Employee Deduction - ESPD - ESP Base Pay Def

4/26/2020
 12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/16/18 12:00 PM	-357.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/18 12:00 PM	-357.5	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/18 12:00 PM	-358.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/18 12:00 PM	-359.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/18 12:00 PM	-358.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/30/18 12:00 PM	-358.5	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/13/18 12:00 PM	-360.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/18 12:00 PM	-358.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/18 12:00 PM	-358.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/18 12:00 PM	-357.5	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
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28		\$0							\$0
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31	Executive Saving Plan Base Pay Deferral.								
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - ESD - ESP STI Deferral

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
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28		<u>\$0</u>						#DIV/0!	<u>\$0</u>
29									

Note: Deduction was in error and was refunded to employee the following week. Seven days were added to the pay period lag.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - GIVING - Charitable Contribution

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$6,312	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	2/5/19 12:00 PM	28.0	\$176,744
2	2019S02	\$6,180	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/5/19 12:00 PM	12.5	\$77,248
3	2019S03	\$6,184	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	3/6/19 12:00 PM	26.0	\$160,785
4	2019S04	\$6,184	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/6/19 12:00 PM	12.0	\$74,208
5	2019S05	\$6,176	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/10/19 12:00 PM	33.0	\$203,809
6	2019S06	\$6,200	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/10/19 12:00 PM	17.5	\$108,499
7	2019S07	\$6,224	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	5/7/19 12:00 PM	29.0	\$180,494
8	2019S08	\$6,224	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/7/19 12:00 PM	14.0	\$87,135
9	2019S09	\$6,224	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	6/10/19 12:00 PM	33.0	\$205,390
10	2019S10	\$6,209	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/10/19 12:00 PM	17.5	\$108,649
11	2019S11	\$6,209	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/9/19 12:00 PM	31.0	\$192,464
12	2019S12	\$6,209	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/9/19 12:00 PM	16.0	\$99,336
13	2019S13	\$6,212	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	8/6/19 12:00 PM	29.0	\$180,134
14	2019S14	\$6,212	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/6/19 12:00 PM	13.5	\$83,855
15	2019S15	\$6,175	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	9/11/19 12:00 PM	34.0	\$209,945
16	2019S16	\$6,175	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/11/19 12:00 PM	18.5	\$114,235
17	2019S17	\$5,964	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/9/19 12:00 PM	31.0	\$184,894
18	2019S18	\$5,939	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/9/19 12:00 PM	16.0	\$95,029
19	2019S19	\$5,934	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/5/19 12:00 PM	28.0	\$166,161
20	2019S20	\$5,989	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/5/19 12:00 PM	12.5	\$74,865
21	2019S21	\$6,024	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/7/19 12:00 PM	29.0	\$174,705
22	2019S22	\$6,014	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/7/19 12:00 PM	14.0	\$84,200
23	2019S23	\$5,961	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/7/20 12:00 PM	30.0	\$178,839
24	2019S24	\$5,780	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/7/20 12:00 PM	14.5	\$83,816
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28		<u>\$146,914</u>							<u>\$3,305,438</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - HSA - Health Savings Contrib

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$43,180	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$302,262
2	2019S02	\$42,241	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$316,807
3	2019S03	\$41,991	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$293,939
4	2019S04	\$41,895	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$251,368
5	2019S05	\$41,538	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$290,769
6	2019S06	\$41,464	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$228,053
7	2019S07	\$41,689	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$291,825
8	2019S08	\$41,799	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$292,591
9	2019S09	\$41,928	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$293,494
10	2019S10	\$42,345	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$317,585
11	2019S11	\$42,585	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$255,510
12	2019S12	\$42,739	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$213,693
13	2019S13	\$42,872	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$300,103
14	2019S14	\$43,532	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$326,490
15	2019S15	\$43,629	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$305,403
16	2019S16	\$43,365	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$281,875
17	2019S17	\$43,579	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$217,894
18	2019S18	\$43,486	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$304,405
19	2019S19	\$43,809	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$306,666
20	2019S20	\$44,003	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$330,022
21	2019S21	\$44,151	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$309,054
22	2019S22	\$44,310	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$265,862
23	2019S23	\$44,557	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$222,783
24	2019S24	\$42,917	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$321,877
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28		<u>\$1,029,604</u>							<u>\$6,840,327</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - LTD - Long Term Disability

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$2,520	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	2/15/19 12:00 PM	38.0	\$95,752
2	2019S02	\$2,391	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/15/19 12:00 PM	22.5	\$53,791
3	2019S03	\$2,357	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	3/15/19 12:00 PM	35.0	\$82,493
4	2019S04	\$2,377	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/15/19 12:00 PM	21.0	\$49,924
5	2019S05	\$2,381	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/15/19 12:00 PM	38.0	\$90,486
6	2019S06	\$2,381	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/15/19 12:00 PM	22.5	\$53,577
7	2019S07	\$2,339	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	5/16/19 12:00 PM	38.0	\$88,895
8	2019S08	\$2,331	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/16/19 12:00 PM	23.0	\$53,622
9	2019S09	\$2,335	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	6/14/19 12:00 PM	37.0	\$86,410
10	2019S10	\$2,333	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/14/19 12:00 PM	21.5	\$50,150
11	2019S11	\$2,338	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/15/19 12:00 PM	37.0	\$86,514
12	2019S12	\$2,346	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/15/19 12:00 PM	22.0	\$51,613
13	2019S13	\$2,354	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	8/15/19 12:00 PM	38.0	\$89,457
14	2019S14	\$2,349	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/15/19 12:00 PM	22.5	\$52,850
15	2019S15	\$2,361	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	9/13/19 12:00 PM	36.0	\$84,995
16	2019S16	\$2,387	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/13/19 12:00 PM	20.5	\$48,925
17	2019S17	\$2,406	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/15/19 12:00 PM	37.0	\$89,036
18	2019S18	\$2,413	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/15/19 12:00 PM	22.0	\$53,096
19	2019S19	\$2,421	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/15/19 12:00 PM	38.0	\$92,012
20	2019S20	\$2,398	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/15/19 12:00 PM	22.5	\$53,948
21	2019S21	\$2,409	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/13/19 12:00 PM	35.0	\$84,331
22	2019S22	\$2,399	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/13/19 12:00 PM	20.0	\$47,989
23	2019S23	\$2,351	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/15/20 12:00 PM	38.0	\$89,336
24	2019S24	\$2,311	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/15/20 12:00 PM	22.5	\$52,005
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28		<u>\$56,991</u>						29.50	<u>\$1,681,207</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - MBADUE - Mutual Benefit Assoc

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02	\$8	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/1/19 12:00 PM	8.5	\$64
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04	\$8	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$45
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06	\$9	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/2/19 12:00 PM	9.5	\$83
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08	\$9	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/1/19 12:00 PM	8.0	\$70
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10	\$9	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/1/19 12:00 PM	8.5	\$74
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12	\$9	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/29/19 12:00 PM	6.0	\$53
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14	\$10	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$75
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16	\$11	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/4/19 12:00 PM	11.5	\$129
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18	\$11	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/1/19 12:00 PM	8.0	\$90
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20	\$11	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/1/19 12:00 PM	8.5	\$96
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22	\$13	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/30/19 12:00 PM	7.0	\$88
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24	\$13	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/28/19 12:00 PM	4.5	\$56
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28		<u>\$119</u>							<u>\$923</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - MED - Medical Deduction

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$50,375	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$352,625
2	2019S02	\$48,880	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$366,600
3	2019S03	\$48,582	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$340,071
4	2019S04	\$48,652	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$291,912
5	2019S05	\$48,495	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$339,462
6	2019S06	\$48,758	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$268,167
7	2019S07	\$48,986	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$342,903
8	2019S08	\$48,958	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$342,708
9	2019S09	\$49,195	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$344,363
10	2019S10	\$49,592	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$371,940
11	2019S11	\$49,889	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$299,332
12	2019S12	\$49,848	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$249,238
13	2019S13	\$50,448	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$353,136
14	2019S14	\$50,564	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$379,228
15	2019S15	\$50,641	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$354,489
16	2019S16	\$50,918	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$330,970
17	2019S17	\$50,829	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$254,145
18	2019S18	\$50,854	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$355,979
19	2019S19	\$51,066	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$357,459
20	2019S20	\$51,249	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$384,366
21	2019S21	\$51,124	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$357,866
22	2019S22	\$51,423	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/2/19 12:00 PM	9.0	\$462,811
23	2019S23	\$51,616	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$258,082
24	2019S24	\$51,592	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$386,941
25									
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28		<u>\$1,202,533</u>							<u>\$8,144,793</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - MSA - Health Care Spending

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$1,231	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/31/19 12:00 PM	23.0	\$28,321
2	2019S02	\$1,106	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$8,297
3	2019S03	\$1,106	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/28/19 12:00 PM	20.0	\$22,126
4	2019S04	\$1,106	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$6,638
5	2019S05	\$1,106	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/31/19 12:00 PM	23.0	\$25,445
6	2019S06	\$1,106	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/31/19 12:00 PM	7.5	\$8,297
7	2019S07	\$1,106	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/30/19 12:00 PM	22.0	\$24,339
8	2019S08	\$1,106	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$7,744
9	2019S09	\$1,106	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/31/19 12:00 PM	23.0	\$25,445
10	2019S10	\$1,262	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$9,467
11	2019S11	\$1,262	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/30/19 12:00 PM	22.0	\$27,769
12	2019S12	\$1,286	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/30/19 12:00 PM	7.0	\$9,003
13	2019S13	\$1,286	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/31/19 12:00 PM	23.0	\$29,582
14	2019S14	\$1,286	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$9,646
15	2019S15	\$1,286	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/31/19 12:00 PM	23.0	\$29,582
16	2019S16	\$1,286	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/31/19 12:00 PM	7.5	\$9,646
17	2019S17	\$1,286	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/30/19 12:00 PM	22.0	\$28,296
18	2019S18	\$1,286	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$9,003
19	2019S19	\$1,286	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/31/19 12:00 PM	23.0	\$29,582
20	2019S20	\$1,286	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$9,646
21	2019S21	\$1,286	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/30/19 12:00 PM	22.0	\$28,296
22	2019S22	\$1,286	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/30/19 12:00 PM	7.0	\$9,003
23	2019S23	\$1,286	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/31/19 12:00 PM	23.0	\$29,582
24	2019S24	\$1,284	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$9,633
25									
26									
27									
28		<u>\$29,325</u>							<u>\$434,393</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - PAC - PAC Contribution

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$1,414	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$9,895
2	2019S02	\$1,390	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$10,427
3	2019S03	\$1,369	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$9,585
4	2019S04	\$1,369	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$8,216
5	2019S05	\$1,527	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$10,688
6	2019S06	\$1,693	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/31/19 12:00 PM	7.5	\$12,696
7	2019S07	\$1,708	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$11,953
8	2019S08	\$1,708	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$11,953
9	2019S09	\$1,708	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$11,953
10	2019S10	\$1,708	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$12,806
11	2019S11	\$1,709	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$10,255
12	2019S12	\$1,709	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$8,546
13	2019S13	\$1,709	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$11,964
14	2019S14	\$1,698	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$12,732
15	2019S15	\$1,693	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$11,849
16	2019S16	\$1,693	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$11,002
17	2019S17	\$1,692	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$8,458
18	2019S18	\$1,692	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$11,842
19	2019S19	\$1,657	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$11,600
20	2019S20	\$1,657	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$12,428
21	2019S21	\$1,717	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$12,018
22	2019S22	\$1,717	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/30/19 12:00 PM	7.0	\$12,018
23	2019S23	\$1,635	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/15/19 12:00 PM	7.0	\$11,447
24	2019S24	\$1,604	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$12,030
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27									
28		<u>\$39,173</u>							<u>\$268,362</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - PREPRK -Parking Pre Tax

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$374	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	12/17/18 12:00 PM	-22.0	-\$8,232
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03	\$245	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	1/17/19 12:00 PM	-22.0	-\$5,390
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05	\$180	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	2/20/19 12:00 PM	-16.0	-\$2,880
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07	\$220	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	3/18/19 12:00 PM	-21.0	-\$4,620
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09	\$220	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	4/17/19 12:00 PM	-21.0	-\$4,620
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11	\$220	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	5/16/19 12:00 PM	-23.0	-\$5,060
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13	\$220	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	6/14/19 12:00 PM	-24.0	-\$5,280
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15	\$330	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	7/17/19 12:00 PM	-22.0	-\$7,260
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17	\$330	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	8/19/19 12:00 PM	-20.0	-\$6,600
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19	\$330	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	9/17/19 12:00 PM	-21.0	-\$6,930
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21	\$417	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	10/18/19 12:00 PM	-21.0	-\$8,757
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23	\$642	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	11/18/19 12:00 PM	-20.0	-\$12,840
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$3,728</u>							<u>-\$78,469</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - SLIFE - Supplemental Life

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$8,084	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	2/21/19 12:00 PM	44.0	\$355,710
2	2019S02	\$7,948	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/21/19 12:00 PM	28.5	\$226,504
3	2019S03	\$7,791	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	3/15/19 12:00 PM	35.0	\$272,679
4	2019S04	\$7,890	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/15/19 12:00 PM	21.0	\$165,682
5	2019S05	\$7,818	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/15/19 12:00 PM	38.0	\$297,071
6	2019S06	\$7,838	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/15/19 12:00 PM	22.5	\$176,354
7	2019S07	\$7,876	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	5/15/19 12:00 PM	37.0	\$291,425
8	2019S08	\$7,868	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/15/19 12:00 PM	22.0	\$173,095
9	2019S09	\$7,919	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	6/14/19 12:00 PM	37.0	\$293,014
10	2019S10	\$7,891	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/14/19 12:00 PM	21.5	\$169,648
11	2019S11	\$7,894	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/15/19 12:00 PM	37.0	\$292,060
12	2019S12	\$7,897	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/15/19 12:00 PM	22.0	\$173,725
13	2019S13	\$7,921	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	8/15/19 12:00 PM	38.0	\$300,980
14	2019S14	\$7,905	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/15/19 12:00 PM	22.5	\$177,862
15	2019S15	\$7,845	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	9/13/19 12:00 PM	36.0	\$282,420
16	2019S16	\$7,923	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/13/19 12:00 PM	20.5	\$162,414
17	2019S17	\$7,956	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/15/19 12:00 PM	37.0	\$294,373
18	2019S18	\$7,986	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/15/19 12:00 PM	22.0	\$175,694
19	2019S19	\$7,946	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/15/19 12:00 PM	38.0	\$301,937
20	2019S20	\$7,953	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/15/19 12:00 PM	22.5	\$178,950
21	2019S21	\$7,951	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/13/19 12:00 PM	35.0	\$278,296
22	2019S22	\$7,939	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/13/19 12:00 PM	20.0	\$158,776
23	2019S23	\$7,830	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/15/20 12:00 PM	38.0	\$297,526
24	2019S24	\$7,787	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/15/20 12:00 PM	22.5	\$175,208
25									
26									
27									
28		<u>\$189,653</u>						29.90	<u>\$5,671,402</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - SPAD&D - Supplemental AD/D

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$747	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	2/21/19 12:00 PM	44.0	\$32,887
2	2019S02	\$730	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/21/19 12:00 PM	28.5	\$20,813
3	2019S03	\$714	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	3/15/19 12:00 PM	35.0	\$25,002
4	2019S04	\$724	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/15/19 12:00 PM	21.0	\$15,201
5	2019S05	\$724	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/15/19 12:00 PM	38.0	\$27,527
6	2019S06	\$724	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/15/19 12:00 PM	22.5	\$16,283
7	2019S07	\$724	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	5/15/19 12:00 PM	37.0	\$26,803
8	2019S08	\$724	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/15/19 12:00 PM	22.0	\$15,937
9	2019S09	\$725	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	6/14/19 12:00 PM	37.0	\$26,823
10	2019S10	\$723	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/14/19 12:00 PM	21.5	\$15,551
11	2019S11	\$723	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/15/19 12:00 PM	37.0	\$26,763
12	2019S12	\$726	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/15/19 12:00 PM	22.0	\$15,972
13	2019S13	\$730	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	8/15/19 12:00 PM	38.0	\$27,736
14	2019S14	\$731	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/15/19 12:00 PM	22.5	\$16,437
15	2019S15	\$732	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	9/13/19 12:00 PM	36.0	\$26,364
16	2019S16	\$739	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/13/19 12:00 PM	20.5	\$15,143
17	2019S17	\$740	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/15/19 12:00 PM	37.0	\$27,371
18	2019S18	\$740	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/15/19 12:00 PM	22.0	\$16,275
19	2019S19	\$742	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/15/19 12:00 PM	38.0	\$28,198
20	2019S20	\$743	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/15/19 12:00 PM	22.5	\$16,719
21	2019S21	\$736	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/13/19 12:00 PM	35.0	\$25,747
22	2019S22	\$736	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/13/19 12:00 PM	20.0	\$14,713
23	2019S23	\$736	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/15/20 12:00 PM	38.0	\$27,981
24	2019S24	\$735	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/15/20 12:00 PM	22.5	\$16,545
25									
26									
27									
28		<u>\$17,549</u>						29.90	<u>\$524,791</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - SPLIFE - Dep. Life - Spouse

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$1,450	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	2/21/19 12:00 PM	44.0	\$63,806
2	2019S02	\$1,427	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/21/19 12:00 PM	28.5	\$40,676
3	2019S03	\$1,407	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	3/15/19 12:00 PM	35.0	\$49,251
4	2019S04	\$1,418	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/15/19 12:00 PM	21.0	\$29,775
5	2019S05	\$1,409	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/15/19 12:00 PM	38.0	\$53,544
6	2019S06	\$1,428	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/15/19 12:00 PM	22.5	\$32,136
7	2019S07	\$1,429	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	5/15/19 12:00 PM	37.0	\$52,881
8	2019S08	\$1,429	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/15/19 12:00 PM	22.0	\$31,443
9	2019S09	\$1,436	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	6/14/19 12:00 PM	37.0	\$53,150
10	2019S10	\$1,436	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/14/19 12:00 PM	21.5	\$30,869
11	2019S11	\$1,433	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/15/19 12:00 PM	37.0	\$53,035
12	2019S12	\$1,436	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/15/19 12:00 PM	22.0	\$31,586
13	2019S13	\$1,438	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	8/15/19 12:00 PM	38.0	\$54,657
14	2019S14	\$1,435	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/15/19 12:00 PM	22.5	\$32,283
15	2019S15	\$1,429	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	9/13/19 12:00 PM	36.0	\$51,439
16	2019S16	\$1,428	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/13/19 12:00 PM	20.5	\$29,283
17	2019S17	\$1,429	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/15/19 12:00 PM	37.0	\$52,868
18	2019S18	\$1,432	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/15/19 12:00 PM	22.0	\$31,494
19	2019S19	\$1,408	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/15/19 12:00 PM	38.0	\$53,497
20	2019S20	\$1,412	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/15/19 12:00 PM	22.5	\$31,774
21	2019S21	\$1,412	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/13/19 12:00 PM	35.0	\$49,427
22	2019S22	\$1,423	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/13/19 12:00 PM	20.0	\$28,458
23	2019S23	\$1,424	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/15/20 12:00 PM	38.0	\$54,103
24	2019S24	\$1,408	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/15/20 12:00 PM	22.5	\$31,672
25									
26									
27									
28		<u>\$34,217</u>						29.90	<u>\$1,023,106</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - SPSADD - Spouse - AD/D

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$273	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	2/21/19 12:00 PM	44.0	\$12,001
2	2019S02	\$266	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/21/19 12:00 PM	28.5	\$7,568
3	2019S03	\$254	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	3/15/19 12:00 PM	35.0	\$8,907
4	2019S04	\$260	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/15/19 12:00 PM	21.0	\$5,453
5	2019S05	\$260	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/15/19 12:00 PM	38.0	\$9,871
6	2019S06	\$260	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/15/19 12:00 PM	22.5	\$5,845
7	2019S07	\$260	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	5/15/19 12:00 PM	37.0	\$9,611
8	2019S08	\$260	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	5/15/19 12:00 PM	22.0	\$5,715
9	2019S09	\$260	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	6/14/19 12:00 PM	37.0	\$9,611
10	2019S10	\$260	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/14/19 12:00 PM	21.5	\$5,585
11	2019S11	\$260	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/15/19 12:00 PM	37.0	\$9,627
12	2019S12	\$261	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/15/19 12:00 PM	22.0	\$5,748
13	2019S13	\$263	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	8/15/19 12:00 PM	38.0	\$10,008
14	2019S14	\$264	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/15/19 12:00 PM	22.5	\$5,936
15	2019S15	\$263	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	9/13/19 12:00 PM	36.0	\$9,451
16	2019S16	\$262	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/13/19 12:00 PM	20.5	\$5,373
17	2019S17	\$263	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/15/19 12:00 PM	37.0	\$9,714
18	2019S18	\$263	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/15/19 12:00 PM	22.0	\$5,776
19	2019S19	\$264	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	11/15/19 12:00 PM	38.0	\$10,025
20	2019S20	\$264	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/15/19 12:00 PM	22.5	\$5,936
21	2019S21	\$259	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	12/13/19 12:00 PM	35.0	\$9,055
22	2019S22	\$259	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/13/19 12:00 PM	20.0	\$5,174
23	2019S23	\$259	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/15/20 12:00 PM	38.0	\$9,847
24	2019S24	\$257	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/15/20 12:00 PM	22.5	\$5,773
25									
26									
27									
28		<u>\$6,270</u>						29.92	<u>\$187,610</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Bankruptcy)

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05	\$1,132	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/13/19 12:00 PM	5.0	\$5,658
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$1,132</u>							<u>\$5,658</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Support)

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	2019S01	\$2,963	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/14/19 12:00 PM	6.0	\$17,778
2	2019S02	\$3,373	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/30/19 12:00 PM	6.5	\$21,925
3	2019S03	\$3,125	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/13/19 12:00 PM	5.0	\$15,625
4	2019S04	\$2,514	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/25/19 12:00 PM	3.0	\$7,543
5	2019S05	\$2,514	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/13/19 12:00 PM	5.0	\$12,571
6	2019S06	\$2,514	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/27/19 12:00 PM	3.5	\$8,800
7	2019S07	\$2,514	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$17,599
8	2019S08	\$2,514	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/29/19 12:00 PM	6.0	\$15,085
9	2019S09	\$2,487	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/13/19 12:00 PM	5.0	\$12,436
10	2019S10	\$2,556	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/30/19 12:00 PM	6.5	\$16,615
11	2019S11	\$2,378	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/13/19 12:00 PM	5.0	\$11,889
12	2019S12	\$1,968	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/24/19 12:00 PM	1.0	\$1,968
13	2019S13	\$2,378	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$16,644
14	2019S14	\$2,378	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/29/19 12:00 PM	5.5	\$13,077
15	2019S15	\$2,378	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/14/19 12:00 PM	6.0	\$14,266
16	2019S16	\$2,209	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/28/19 12:00 PM	4.5	\$9,943
17	2019S17	\$2,209	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/11/19 12:00 PM	3.0	\$6,628
18	2019S18	\$2,209	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/25/19 12:00 PM	2.0	\$4,419
19	2019S19	\$2,209	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$15,466
20	2019S20	\$2,209	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/30/19 12:00 PM	6.5	\$14,362
21	2019S21	\$2,209	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/14/19 12:00 PM	6.0	\$13,257
22	2019S22	\$2,209	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/27/19 12:00 PM	4.0	\$8,838
23	2019S23	\$2,209	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/12/19 12:00 PM	4.0	\$8,838
24	2019S24	\$2,209	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/27/19 12:00 PM	3.5	\$7,733
25									
26									
27									
28		<u>\$58,439</u>							<u>\$293,305</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Creditor)

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$0</u>							<u>\$0</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Federal Tax Levy)

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$0</u>							<u>\$0</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Student Loan)

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	2019S01	\$165	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/14/19 12:00 PM	6.0	\$988
2	2019S02	\$165	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/30/19 12:00 PM	6.5	\$1,070
3	2019S03	\$165	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/13/19 12:00 PM	5.0	\$823
4	2019S04	\$66	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/25/19 12:00 PM	3.0	\$197
5	2019S05	\$999	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/13/19 12:00 PM	5.0	\$4,993
6	2019S06	\$172	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/27/19 12:00 PM	3.5	\$600
7	2019S07	\$172	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$1,201
8	2019S08	\$172	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/29/19 12:00 PM	6.0	\$1,029
9	2019S09	\$172	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/13/19 12:00 PM	5.0	\$858
10	2019S10	\$172	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/30/19 12:00 PM	6.5	\$1,115
11	2019S11	\$172	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/13/19 12:00 PM	5.0	\$858
12	2019S12	\$172	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/24/19 12:00 PM	1.0	\$172
13	2019S13	\$172	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$1,201
14	2019S14	\$172	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/29/19 12:00 PM	5.5	\$943
15	2019S15	\$172	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/14/19 12:00 PM	6.0	\$1,029
16	2019S16	\$340	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/28/19 12:00 PM	4.5	\$1,529
17	2019S17	\$340	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/11/19 12:00 PM	3.0	\$1,019
18	2019S18	\$340	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/25/19 12:00 PM	2.0	\$680
19	2019S19	\$340	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$2,378
20	2019S20	\$340	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/30/19 12:00 PM	6.5	\$2,208
21	2019S21	\$340	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/14/19 12:00 PM	6.0	\$2,039
22	2019S22	\$340	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/27/19 12:00 PM	4.0	\$1,359
23	2019S23	\$340	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/12/19 12:00 PM	4.0	\$1,359
24	2019S24	\$735	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/27/19 12:00 PM	3.5	\$2,572
25									
26									
27									
28		<u>\$6,726</u>							<u>\$32,219</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (State Tax Levy)

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	2019S01	\$339	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/14/19 12:00 PM	6.0	\$2,034
2	2019S02	\$339	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/30/19 12:00 PM	6.5	\$2,204
3	2019S03	\$658	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/13/19 12:00 PM	5.0	\$3,292
4	2019S04	\$339	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/25/19 12:00 PM	3.0	\$1,017
5	2019S05	\$1,308	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/13/19 12:00 PM	5.0	\$6,539
6	2019S06	\$424	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/27/19 12:00 PM	3.5	\$1,485
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18	\$265	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/25/19 12:00 PM	2.0	\$530
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$3,673</u>							<u>\$17,101</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Payroll Refund

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05	- \$228	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	- \$1,598
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		- \$228						7.0	- \$1,598
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Social Security

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$121,066	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$847,463
2	2019S02	\$117,965	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$884,737
3	2019S03	\$116,463	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$1,164,628
4	2019S04	\$116,448	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$698,685
5	2019S05	\$126,227	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$883,590
6	2019S06	\$119,137	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$655,252
7	2019S07	\$123,948	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$867,633
8	2019S08	\$119,379	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$835,655
9	2019S09	\$120,986	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$846,902
10	2019S10	\$118,881	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$891,605
11	2019S11	\$120,007	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$720,043
12	2019S12	\$119,917	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$599,584
13	2019S13	\$119,653	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$837,574
14	2019S14	\$119,877	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$899,074
15	2019S15	\$120,865	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$846,058
16	2019S16	\$119,505	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$1,135,295
17	2019S17	\$117,369	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$586,843
18	2019S18	\$120,400	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$842,802
19	2019S19	\$119,082	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$833,574
20	2019S20	\$113,006	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$847,549
21	2019S21	\$110,407	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$772,852
22	2019S22	\$107,619	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$645,715
23	2019S23	\$108,077	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$540,384
24	2019S24	\$105,715	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$898,577
25									
26									
27									
28		<u>\$2,821,999</u>							<u>\$19,582,074</u>
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employer Social Security

4/26/2020
 12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u> StartEnd	Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
1								
2								
3								
4								
5	2019S05	\$369,961	1/1/18 12:00 AM1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$94,709,963
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
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22								
23								
24								
25								
26								
27								
28		<u>\$369,961</u>						<u>\$94,709,963</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Medicare

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$28,314	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$198,196
2	2019S02	\$27,589	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$206,916
3	2019S03	\$27,237	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$272,371
4	2019S04	\$27,234	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$163,402
5	2019S05	\$30,103	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$210,724
6	2019S06	\$28,336	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$155,847
7	2019S07	\$29,396	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$205,775
8	2019S08	\$28,328	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$198,297
9	2019S09	\$28,794	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$201,557
10	2019S10	\$28,488	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$213,659
11	2019S11	\$28,774	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$172,645
12	2019S12	\$28,892	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$144,460
13	2019S13	\$28,945	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$202,612
14	2019S14	\$29,099	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$218,241
15	2019S15	\$29,421	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$205,948
16	2019S16	\$29,603	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$281,229
17	2019S17	\$29,329	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$146,647
18	2019S18	\$30,461	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$213,229
19	2019S19	\$30,329	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$212,300
20	2019S20	\$29,676	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$222,567
21	2019S21	\$29,847	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$208,932
22	2019S22	\$29,954	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$179,724
23	2019S23	\$30,239	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$151,197
24	2019S24	\$29,970	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$254,746
25									
26									
27									
28		<u>\$698,358</u>							<u>\$4,841,220</u>
29									
30									
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32									
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34									
35									

Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employer Medicare

4/26/2020
 12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$88,230	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$22,586,993
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$88,230</u>							<u>\$22,586,993</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Federal Unemployment

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$11,562	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	4/29/19 12:00 PM	111.0	\$1,283,409
2	2019S02	\$8,529	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	4/29/19 12:00 PM	95.5	\$814,475
3	2019S03	\$1,570	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	4/29/19 12:00 PM	80.0	\$125,599
4	2019S04	\$16	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	4/29/19 12:00 PM	66.0	\$1,062
5	2019S05	\$118	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/29/19 12:00 PM	52.0	\$6,130
6	2019S06	\$30	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/29/19 12:00 PM	36.5	\$1,091
7	2019S07	\$19	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	7/30/19 12:00 PM	113.0	\$2,158
8	2019S08	\$67	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	7/30/19 12:00 PM	98.0	\$6,614
9	2019S09	\$73	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	7/30/19 12:00 PM	83.0	\$6,022
10	2019S10	\$51	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	7/30/19 12:00 PM	67.5	\$3,438
11	2019S11	\$46	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/30/19 12:00 PM	52.0	\$2,411
12	2019S12	\$30	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/30/19 12:00 PM	37.0	\$1,116
13	2019S13	\$34	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	10/30/19 12:00 PM	114.0	\$3,926
14	2019S14	\$53	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	10/30/19 12:00 PM	98.5	\$5,171
15	2019S15	\$104	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	10/30/19 12:00 PM	83.0	\$8,610
16	2019S16	\$64	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	10/30/19 12:00 PM	67.5	\$4,315
17	2019S17	\$32	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/30/19 12:00 PM	52.0	\$1,683
18	2019S18	\$72	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/30/19 12:00 PM	37.0	\$2,658
19	2019S19	\$224	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	1/30/20 12:00 PM	114.0	\$25,535
20	2019S20	\$52	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	1/30/20 12:00 PM	98.5	\$5,157
21	2019S21	\$84	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	1/30/20 12:00 PM	83.0	\$6,981
22	2019S22	\$58	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	1/30/20 12:00 PM	68.0	\$3,933
23	2019S23	\$69	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/30/20 12:00 PM	53.0	\$3,674
24	2019S24	\$13	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/30/20 12:00 PM	37.5	\$491
25									
26									
27									
28		<u>\$22,971</u>							<u>\$2,325,657</u>
29									
30									
31									
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employer Federal Unemployment

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$346	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$104,004
6									
7									
8									
9									
10									
11									
12									
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17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$346</u>							<u>\$104,004</u>
29									
30									
31									
32									
33									
34									
35									

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Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint	Paid	(Lead) Lag	Weighted
			Start	End		Service Period		Days	Dollar Days
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	2/5/19 12:00 PM	12.5	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/19/19 12:00 PM	11.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	3/5/19 12:00 PM	11.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/19/19 12:00 PM	11.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/2/19 12:00 PM	9.5	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/21/19 12:00 PM	13.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/21/19 12:00 PM	13.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	6/4/19 12:00 PM	11.5	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/18/19 12:00 PM	10.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/2/19 12:00 PM	9.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/18/19 12:00 PM	10.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	8/6/19 12:00 PM	13.5	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/20/19 12:00 PM	12.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/3/19 12:00 PM	10.5	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/17/19 12:00 PM	9.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/3/19 12:00 PM	10.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	11/5/19 12:00 PM	12.5	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/19/19 12:00 PM	11.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	12/3/19 12:00 PM	10.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/17/19 12:00 PM	9.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$0
25									
26									
27									
28		\$0							\$0

Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employer NC State Taxes

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1									
2									
3									
4									
5	2019S05	\$0	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/19/19 12:00 PM	260.0	\$0
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$0</u>							<u>\$0</u>
29									
30									
31									
32									
33									
34									
35									

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Line No	Payroll Description	Amount	Service Period		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/18/19 12:00 PM	10.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/1/20 12:00 PM	8.5	\$0
25									
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employer KY State Taxes

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1									
2									
3									
4									
5	2019S05	\$0	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$0
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		\$0							\$0
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer OH, IN & PA State Taxes

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	9/2/19 12:00 PM	9.5	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/2/20 12:00 PM	9.5	\$0
25									
26									
27									
28		<u>\$0</u>							<u>\$0</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer NC Unemployment

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$948	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	4/29/19 12:00 PM	111.0	\$105,270
2	2019S02	\$932	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	4/29/19 12:00 PM	95.5	\$89,036
3	2019S03	\$913	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	4/29/19 12:00 PM	80.0	\$73,028
4	2019S04	\$894	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	4/29/19 12:00 PM	66.0	\$59,007
5	2019S05	\$545	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/29/19 12:00 PM	52.0	\$28,329
6	2019S06	\$ 175.65	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/29/19 12:00 PM	36.5	\$6,411
7	2019S07	\$ 76.97	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	7/30/19 12:00 PM	113.0	\$8,698
8	2019S08	\$ 32.72	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	7/30/19 12:00 PM	98.0	\$3,207
9	2019S09	\$ 15.21	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	7/30/19 12:00 PM	83.0	\$1,262
10	2019S10	\$ 14.42	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	7/30/19 12:00 PM	67.5	\$973
11	2019S11	\$ 23.27	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	7/30/19 12:00 PM	52.0	\$1,210
12	2019S12	\$ 15.72	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	7/30/19 12:00 PM	37.0	\$582
13	2019S13	\$ 18.19	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	10/30/19 12:00 PM	114.0	\$2,074
14	2019S14	\$ 12.05	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	10/30/19 12:00 PM	98.5	\$1,187
15	2019S15	\$ 16.96	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	10/30/19 12:00 PM	83.0	\$1,408
16	2019S16	\$ 16.32	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	10/30/19 12:00 PM	67.5	\$1,102
17	2019S17	\$ 13.87	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/30/19 12:00 PM	52.0	\$721
18	2019S18	\$ 13.42	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/30/19 12:00 PM	37.0	\$497
19	2019S19	\$ 50.48	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	1/30/20 12:00 PM	114.0	\$5,755
20	2019S20	\$ 14.37	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	1/30/20 12:00 PM	98.5	\$1,415
21	2019S21	\$ 14.85	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	1/30/20 12:00 PM	83.0	\$1,233
22	2019S22	\$ 15.44	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	1/30/20 12:00 PM	68.0	\$1,050
23	2019S23	\$ 17.31	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/30/20 12:00 PM	53.0	\$917
24	2019S24	\$ 12.79	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	1/30/20 12:00 PM	37.5	\$480
25									
26									
27									
28		<u>\$4,802</u>							<u>\$394,851</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer NC Unemployment

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$1,597	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$480,623
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$1,597</u>							<u>\$480,623</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer SC Unemployment

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$782	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	4/29/19 12:00 PM	111.0	\$86,770
2	2019S02	\$796	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	4/29/19 12:00 PM	95.5	\$76,063
3	2019S03	\$740	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	4/29/19 12:00 PM	80.0	\$59,207
4	2019S04	-\$25	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	4/29/19 12:00 PM	66.0	-\$1,621
5	2019S05	\$62	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/29/19 12:00 PM	52.0	\$3,223
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$2,356</u>							<u>\$223,642</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer SC Unemployment

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$182	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$54,682
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$182</u>							<u>\$54,682</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer TN Unemployment

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$186	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	4/29/19 12:00 PM	111.0	\$20,604
2	2019S02	\$116	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	4/29/19 12:00 PM	95.5	\$11,056
3	2019S03	\$11	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	4/29/19 12:00 PM	80.0	\$916
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05	\$4	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/29/19 12:00 PM	52.0	\$185
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18	\$4	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/30/19 12:00 PM	37.0	\$132
19	2019S19	\$3	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	1/30/20 12:00 PM	114.0	\$390
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$323</u>							<u>\$33,283</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer TN Unemployment

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1									
2									
3									
4									
5	2019S05	\$10	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$3,142
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		\$10							\$3,142
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer FL,IN & KY Unemployment

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	2019S01	\$366	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	4/29/19 12:00 PM	111.0	\$40,594
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15	\$122	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	10/30/19 12:00 PM	83.0	\$10,151
16	2019S16	\$122	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	10/30/19 12:00 PM	67.5	\$8,255
17	2019S17	\$39	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	10/30/19 12:00 PM	52.0	\$2,023
18	2019S18		9/16/19 12:00 AM	10/1/19 12:00 AM	15.0			0.0	\$0
19	2019S19		10/1/19 12:00 AM	10/16/19 12:00 AM	15.0			0.0	\$0
20	2019S20		10/16/19 12:00 AM	11/1/19 12:00 AM	16.0			0.0	\$0
21	2019S21		11/1/19 12:00 AM	11/16/19 12:00 AM	15.0			0.0	\$0
22	2019S22		11/16/19 12:00 AM	12/1/19 12:00 AM	15.0			0.0	\$0
23	2019S23		12/1/19 12:00 AM	12/16/19 12:00 AM	15.0			0.0	\$0
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$649</u>							<u>\$61,023</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer FL,IN & KY Unemployment

4/26/2020
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Line No	<u>Payroll Description</u>	<u>Amount</u>	<u>Service Period</u>		<u>Total Days</u>	<u>Midpoint Service Period</u>	<u>Paid</u>	<u>(Lead) Lag Days</u>	<u>Weighted Dollar Days</u>
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$0	1/1/18 12:00 AM	1/1/18 12:00 AM	0.0			0.0	\$0
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		\$0							\$0
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer OH Unemployment

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	2019S01	\$1,039	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	4/29/19 12:00 PM	111.0	\$115,319
2	2019S02	\$885	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	4/29/19 12:00 PM	95.5	\$84,547
3	2019S03	\$475	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	4/29/19 12:00 PM	80.0	\$37,982
4	2019S04	\$66	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	4/29/19 12:00 PM	66.0	\$4,375
5	2019S05	\$34	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	4/29/19 12:00 PM	52.0	\$1,758
6	2019S06	\$85	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	4/29/19 12:00 PM	36.5	\$3,119
7	2019S07	\$38	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	7/30/19 12:00 PM	113.0	\$4,309
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14	\$83	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	10/30/19 12:00 PM	98.5	\$8,160
15	2019S15	\$186	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	10/30/19 12:00 PM	83.0	\$15,416
16	2019S16	\$4	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	10/30/19 12:00 PM	67.5	\$293
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18	\$82	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	10/30/19 12:00 PM	37.0	\$3,051
19	2019S19	\$158	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	1/30/20 12:00 PM	114.0	\$18,058
20	2019S20	\$159	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	1/30/20 12:00 PM	98.5	\$15,655
21	2019S21	\$180	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	1/30/20 12:00 PM	83.0	\$14,939
22	2019S22	\$123	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	1/30/20 12:00 PM	68.0	\$8,372
23	2019S23	\$67	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	1/30/20 12:00 PM	53.0	\$3,529
24	2019S24		12/16/19 12:00 AM	1/1/20 12:00 AM	16.0			0.0	\$0
25									
26									
27									
28		<u>\$3,665</u>							<u>\$338,881</u>
29									
30									
31									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer OH Unemployment

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$99	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$29,833
6									
7									
8									
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28		\$99							\$29,833
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution 401ER RSP Contribution

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$27,134	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$189,939
2	2019S02	\$26,420	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$198,148
3	2019S03	\$26,469	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$185,281
4	2019S04	\$26,486	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$158,917
5	2019S05	\$26,648	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$186,538
6	2019S06	\$27,805	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$152,928
7	2019S07	\$27,709	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$193,961
8	2019S08	\$28,195	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$197,363
9	2019S09	\$28,899	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$202,292
10	2019S10	\$28,491	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$213,684
11	2019S11	\$28,915	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$173,487
12	2019S12	\$28,923	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$144,616
13	2019S13	\$29,510	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$206,571
14	2019S14	\$29,749	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$223,114
15	2019S15	\$30,725	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$215,075
16	2019S16	\$31,036	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$201,732
17	2019S17	\$30,784	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$153,920
18	2019S18	\$31,402	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$219,814
19	2019S19	\$30,859	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$216,010
20	2019S20	\$31,360	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$235,200
21	2019S21	\$31,630	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$221,413
22	2019S22	\$31,650	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$189,900
23	2019S23	\$32,374	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$161,871
24	2019S24	\$31,794	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$238,457
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28		<u>\$704,966</u>							<u>\$4,680,231</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer Contribution 401ER RSP Contribution

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$78,104	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$19,994,519
6									
7									
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28		<u>\$78,104</u>							<u>\$19,994,519</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution 401MAT RSP Contribution Match

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$109,453	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$766,169
2	2019S02	\$107,451	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$805,880
3	2019S03	\$106,891	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$748,236
4	2019S04	\$107,009	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$642,057
5	2019S05	\$100,706	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$704,940
6	2019S06	\$103,987	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$571,928
7	2019S07	\$107,758	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$754,306
8	2019S08	\$108,606	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$760,240
9	2019S09	\$111,077	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$777,538
10	2019S10	\$110,720	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$830,399
11	2019S11	\$112,529	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$675,175
12	2019S12	\$112,502	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$562,512
13	2019S13	\$113,475	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$794,326
14	2019S14	\$113,944	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$854,582
15	2019S15	\$115,185	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$806,292
16	2019S16	\$115,942	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$753,622
17	2019S17	\$115,289	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$576,445
18	2019S18	\$116,197	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$813,377
19	2019S19	\$113,858	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$797,006
20	2019S20	\$114,963	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$862,223
21	2019S21	\$114,767	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$803,369
22	2019S22	\$114,567	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$687,400
23	2019S23	\$114,614	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$573,069
24	2019S24	\$110,982	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$832,365
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28		<u>\$2,672,470</u>						6.64	<u>\$17,753,454</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer Contribution 401MAT RSP Contribution Match

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$295,159	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$75,560,798
6									
7									
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26									
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28		<u>\$295,159</u>							<u>\$75,560,798</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution FAP RSP Contribution

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$54,846	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$383,920
2	2019S02	\$53,497	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$401,225
3	2019S03	\$53,069	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$371,480
4	2019S04	\$53,038	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$318,226
5	2019S05	\$55,476	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$388,331
6	2019S06	\$54,096	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$297,530
7	2019S07	\$53,987	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$377,911
8	2019S08	\$53,848	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$376,937
9	2019S09	\$54,388	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$380,719
10	2019S10	\$53,975	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$404,816
11	2019S11	\$54,427	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$326,564
12	2019S12	\$54,199	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$270,996
13	2019S13	\$54,350	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$380,448
14	2019S14	\$54,315	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$407,361
15	2019S15	\$53,986	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$377,899
16	2019S16	\$54,288	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$352,870
17	2019S17	\$53,665	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$268,323
18	2019S18	\$54,409	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$380,863
19	2019S19	\$53,340	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$373,377
20	2019S20	\$53,427	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$400,702
21	2019S21	\$53,817	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$376,716
22	2019S22	\$54,114	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$324,685
23	2019S23	\$54,034	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$270,170
24	2019S24	\$52,671	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$395,031
25									
26									
27									
28		<u>\$1,295,260</u>						6.65	<u>\$8,607,099</u>
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32	Final Average Pay plan.								
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employer Contribution FAP RSP Contribution

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$162,595	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$41,624,297
6									
7									
8									
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17									
18									
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20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$162,595</u>							<u>\$41,624,297</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution HSA Company Match

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019S01	\$43,180	1/1/19 12:00 AM	1/16/19 12:00 AM	15.0	1/8/19 12:00 PM	1/15/19 12:00 PM	7.0	\$302,262
2	2019S02	\$42,241	1/16/19 12:00 AM	2/1/19 12:00 AM	16.0	1/24/19 12:00 AM	1/31/19 12:00 PM	7.5	\$316,807
3	2019S03	\$41,991	2/1/19 12:00 AM	2/16/19 12:00 AM	15.0	2/8/19 12:00 PM	2/15/19 12:00 PM	7.0	\$293,939
4	2019S04	\$41,480	2/16/19 12:00 AM	3/1/19 12:00 AM	13.0	2/22/19 12:00 PM	2/28/19 12:00 PM	6.0	\$248,877
5	2019S05	\$35,990	3/1/19 12:00 AM	3/16/19 12:00 AM	15.0	3/8/19 12:00 PM	3/15/19 12:00 PM	7.0	\$251,932
6	2019S06	\$23,127	3/16/19 12:00 AM	4/1/19 12:00 AM	16.0	3/24/19 12:00 AM	3/29/19 12:00 PM	5.5	\$127,199
7	2019S07	\$17,847	4/1/19 12:00 AM	4/16/19 12:00 AM	15.0	4/8/19 12:00 PM	4/15/19 12:00 PM	7.0	\$124,931
8	2019S08	\$15,147	4/16/19 12:00 AM	5/1/19 12:00 AM	15.0	4/23/19 12:00 PM	4/30/19 12:00 PM	7.0	\$106,031
9	2019S09	\$12,130	5/1/19 12:00 AM	5/16/19 12:00 AM	15.0	5/8/19 12:00 PM	5/15/19 12:00 PM	7.0	\$84,908
10	2019S10	\$10,979	5/16/19 12:00 AM	6/1/19 12:00 AM	16.0	5/24/19 12:00 AM	5/31/19 12:00 PM	7.5	\$82,345
11	2019S11	\$9,499	6/1/19 12:00 AM	6/16/19 12:00 AM	15.0	6/8/19 12:00 PM	6/14/19 12:00 PM	6.0	\$56,995
12	2019S12	\$9,112	6/16/19 12:00 AM	7/1/19 12:00 AM	15.0	6/23/19 12:00 PM	6/28/19 12:00 PM	5.0	\$45,558
13	2019S13	\$6,403	7/1/19 12:00 AM	7/16/19 12:00 AM	15.0	7/8/19 12:00 PM	7/15/19 12:00 PM	7.0	\$44,823
14	2019S14	\$5,961	7/16/19 12:00 AM	8/1/19 12:00 AM	16.0	7/24/19 12:00 AM	7/31/19 12:00 PM	7.5	\$44,708
15	2019S15	\$5,064	8/1/19 12:00 AM	8/16/19 12:00 AM	15.0	8/8/19 12:00 PM	8/15/19 12:00 PM	7.0	\$35,447
16	2019S16	\$4,588	8/16/19 12:00 AM	9/1/19 12:00 AM	16.0	8/24/19 12:00 AM	8/30/19 12:00 PM	6.5	\$29,819
17	2019S17	\$4,412	9/1/19 12:00 AM	9/16/19 12:00 AM	15.0	9/8/19 12:00 PM	9/13/19 12:00 PM	5.0	\$22,062
18	2019S18	\$4,231	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$29,617
19	2019S19	\$4,265	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$29,857
20	2019S20	\$3,924	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$29,432
21	2019S21	\$3,712	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$25,981
22	2019S22	\$3,592	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$21,551
23	2019S23	\$3,225	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$16,127
24	2019S24	\$3,119	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$23,390
25									
26									
27									
28		<u>\$355,220</u>							<u>\$2,394,598</u>
29									
30									
31									
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35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution RSP Contribution FICA

4/26/2020
12:59:44 PM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	2019S01		1/1/19 12:00 AM	1/16/19 12:00 AM	15.0			0.0	\$0
2	2019S02		1/16/19 12:00 AM	2/1/19 12:00 AM	16.0			0.0	\$0
3	2019S03		2/1/19 12:00 AM	2/16/19 12:00 AM	15.0			0.0	\$0
4	2019S04		2/16/19 12:00 AM	3/1/19 12:00 AM	13.0			0.0	\$0
5	2019S05		3/1/19 12:00 AM	3/16/19 12:00 AM	15.0			0.0	\$0
6	2019S06		3/16/19 12:00 AM	4/1/19 12:00 AM	16.0			0.0	\$0
7	2019S07		4/1/19 12:00 AM	4/16/19 12:00 AM	15.0			0.0	\$0
8	2019S08		4/16/19 12:00 AM	5/1/19 12:00 AM	15.0			0.0	\$0
9	2019S09		5/1/19 12:00 AM	5/16/19 12:00 AM	15.0			0.0	\$0
10	2019S10		5/16/19 12:00 AM	6/1/19 12:00 AM	16.0			0.0	\$0
11	2019S11		6/1/19 12:00 AM	6/16/19 12:00 AM	15.0			0.0	\$0
12	2019S12		6/16/19 12:00 AM	7/1/19 12:00 AM	15.0			0.0	\$0
13	2019S13		7/1/19 12:00 AM	7/16/19 12:00 AM	15.0			0.0	\$0
14	2019S14		7/16/19 12:00 AM	8/1/19 12:00 AM	16.0			0.0	\$0
15	2019S15		8/1/19 12:00 AM	8/16/19 12:00 AM	15.0			0.0	\$0
16	2019S16		8/16/19 12:00 AM	9/1/19 12:00 AM	16.0			0.0	\$0
17	2019S17		9/1/19 12:00 AM	9/16/19 12:00 AM	15.0			0.0	\$0
18	2019S18	\$272	9/16/19 12:00 AM	10/1/19 12:00 AM	15.0	9/23/19 12:00 PM	9/30/19 12:00 PM	7.0	\$1,901
19	2019S19	\$437	10/1/19 12:00 AM	10/16/19 12:00 AM	15.0	10/8/19 12:00 PM	10/15/19 12:00 PM	7.0	\$3,059
20	2019S20	\$437	10/16/19 12:00 AM	11/1/19 12:00 AM	16.0	10/24/19 12:00 AM	10/31/19 12:00 PM	7.5	\$3,277
21	2019S21	\$437	11/1/19 12:00 AM	11/16/19 12:00 AM	15.0	11/8/19 12:00 PM	11/15/19 12:00 PM	7.0	\$3,059
22	2019S22	\$437	11/16/19 12:00 AM	12/1/19 12:00 AM	15.0	11/23/19 12:00 PM	11/29/19 12:00 PM	6.0	\$2,622
23	2019S23	\$437	12/1/19 12:00 AM	12/16/19 12:00 AM	15.0	12/8/19 12:00 PM	12/13/19 12:00 PM	5.0	\$2,185
24	2019S24	\$437	12/16/19 12:00 AM	1/1/20 12:00 AM	16.0	12/24/19 12:00 AM	12/31/19 12:00 PM	7.5	\$3,277
25									
26									
27									
28		<u>\$2,893</u>							<u>\$19,379</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer Contribution RSP Contribution FICA

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5	2019S05	\$0	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0			0.0	\$0
6									
7									
8									
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18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		\$0							\$0
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Payroll Lead Lag Summary Bi-Weekly

4/26/2020
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Includes Incentive Paid 3/15/2018

Line No		Amount	(Lead) Lag Days	Weighted Dollar Days
1	<u>Gross Payroll Items</u>			
2				
3	Net Bi-Weekly Pay	\$52,286,475	11.50	\$601,294,457
4	Incentive Net Pay	\$2,371,834	256.00	\$607,189,405
5	Employee W/H Social Security	\$4,750,173	12.19	\$57,925,292
6	Incentive Employee W/H Social Security	\$206,073	256.00	\$52,754,573
7	Employee W/H Medicare	\$1,112,009	12.19	\$13,559,801
8	Incentive Employee W/H Medicare	\$48,194	256.00	\$12,337,758
9	Employee Federal W/H	\$7,303,244	12.19	\$89,038,721
10	Incentive Employee Federal W/H	\$430,368	256.00	\$110,174,249
11	Employee OH Non Resident & Resident W/H	\$736	12.19	\$8,968
12	Incentive Employee OH Non Resident & Resident W/H	\$24	256.00	\$6,062
13	Employee NC W/H	\$2,369,513	15.58	\$36,913,943
14	Incentive Employee NC W/H	\$119,095	260.00	\$30,964,612
15	Employee NC KY NY Non Resident W/H	\$2,179	12.69	\$27,655
16	Incentive Employee NC KY NY Non Resident W/H	\$24	256.00	\$6,058
17	Employee SC W/H	\$424,072	12.21	\$5,175,835
18	Incentive Employee SC W/H	\$16,856	256.00	\$4,315,120
19	Employee Local Cincinnati W/H	\$409	23.07	\$9,427
20	Employee Deduction - 401K-RSP Contribution After Tax	\$18,924	11.50	\$217,624
21	Employee Deduction - 401K-RSP Contribution Pre Tax	\$5,320,916	11.50	\$61,190,538
22	Employee Deduction - 401K Loan	\$1,714,179	11.50	\$19,713,053
23	Employee Deduction - 401K-RSP Roth	\$214,140	11.50	\$2,462,605
24	Incentive Employee Deduction - 401K-RSP Contribution After Tax	\$382	256.00	\$97,835
25	Incentive Employee Deduction - 401K-RSP Contribution Pre Tax	\$212,271	256.00	\$54,341,410
26	Incentive Employee Deduction - 401K-RSP Roth	\$6,934	256.00	\$1,774,983
27	Employee Deduction - ACTREC - Accounts Receivable	\$275	11.50	\$3,158
28	Employee Deduction - AVIS - Vision Plan	\$131,467	18.93	\$2,488,874
29	Employee Deduction - CLDADD - Child AD/D	\$2,685	42.16	\$113,184
30	Employee Deduction - DCSA - Dep. Care Spending	\$9,270	26.69	\$247,434
31	Employee Deduction - DENPRE - Dental Insurance	\$344,961	11.50	\$3,967,047
32	Employee Deduction - DLIFE - Dependent Life	\$5,340	42.14	\$225,032
33	Employee Deduction - GIVING - Charitable Contribution	\$60,292	36.08	\$2,175,216
34	Employee Deduction - HSA - Health Savings Contrib	\$1,034,928	11.50	\$11,901,668
35	Employee Deduction - IBEW-B - IBEW Monthly Dues	\$108,388	12.01	\$1,301,314
36	Employee Deduction - LTD - Long Term Disability	\$69,506	40.09	\$2,786,857
37	Employee Deduction - MED - Medical Deduction	\$2,849,723	11.50	\$32,771,815
38	Employee Deduction - MSA - Health Care Spending	\$39,233	27.03	\$1,060,388
39	Employee Deduction - PREPRK -Parking Pre Tax	\$0	0.00	\$0
40	Employee Deduction - SLIFE - Supplemental Life	\$208,037	42.16	\$8,771,315
41	Employee Deduction - SPAD&D - Supplemental AD/D	\$24,888	42.11	\$1,048,147
42	Employee Deduction - SPLIFE - Dep. Life - Spouse	\$33,350	42.14	\$1,405,295
43	Employee Deduction - SPSADD - Spouse - AD/D	\$7,390	42.12	\$311,308
44	Employee Deduction - UAJA-1 - Initiation Fees	\$400	5.30	\$2,120
45	Employee Deduction - UAJA-M - UAJA Monthly Dues	\$66,905	12.00	\$802,805
46	Employee Deduction - UNPAC - Union PAC	\$12	35.00	\$420
47	Employee Deduction - Withholding Order (Bankruptcy)	\$38,668	10.54	\$407,749
48	Employee Deduction - Withholding Order (Support	\$272,374	10.54	\$2,869,883
	or)	\$8,593	10.50	\$90,227

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Payroll Lead Lag Summary Bi-Weekly

4/26/2020
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Includes Incentive Paid 3/15/2018

Line No		Amount	(Lead) Lag Days	Weighted Dollar Days
50	Employee Deduction - Withholding Order (Federal Tax Levy)	\$8,503	10.53	\$89,533
51	Employee Deduction - Withholding Order (Student Loan)	\$59,537	10.54	\$627,222
52	Employee Deduction - Withholding Order (State Tax Levy)	\$26,034	10.53	\$274,157
53	Employee Deduction - Withholding Order (Federal AWG)	\$200	10.50	\$2,100
54				
55	Total Gross Payroll	<u>\$84,339,980</u>	21.78	<u>\$1,837,244,249</u>
56				
57				
58	<u>Employer Payroll Taxes</u>			
59				
60	Employer Social Security	\$4,750,173	12.19	\$57,925,297
61	Incentive Employer Social Security	\$206,072	256.00	\$52,754,548
62	Employer Medicare	\$1,112,009	12.19	\$13,559,802
63	Incentive Employer Medicare	\$48,194	256.00	\$12,337,751
64	Employer Federal Unemployment	\$53,750	109.03	\$5,860,162
65	Incentive Employer Federal Unemployment	\$527	301.00	\$158,648
66	Employer NC Unemployment	\$12,411	88.38	\$1,096,807
67	Incentive Employer NC Unemployment	\$1,496	301.00	\$450,285
68	Employer SC Unemployment	\$6,966	100.24	\$698,220
69	Incentive Employer SC Unemployment	\$335	301.00	\$100,982
70	Employer TN & OH Unemployment	\$1,306	109.40	\$142,918
71	Incentive Employer TN Unemployment	\$11	301.00	\$3,446
72				
73	Total Employer Payroll Taxes	<u>\$6,193,252</u>	23.43	<u>\$145,088,866</u>
74				
75				
76	<u>Employer Contibutions</u>			
77				
78	Employer Contribution 401ER RSP Contribution	\$1,696,869	11.23	\$19,057,561
79	Incentive Employer Contribution 401ER RSP Contribution	\$65,297	256.00	\$16,715,927
80	Employer Contribution 401MAT RSP Contribution Match	\$4,056,503	11.50	\$46,649,789
81	Incentive Employer Contribution 401MAT RSP Contribution Match	\$159,832	256.00	\$40,917,024
82	Employer Contribution FAP RSP Contribution	\$1,607,991	11.50	\$18,491,902
83	Incentive Employer Contribution FAP RSP Contribution	\$71,772	256.00	\$18,373,582
84	Employer Contribution HSA Company Match	\$520,501	11.50	\$5,985,763
85				
86	Total Employer Contributions	<u>\$8,178,766</u>	20.32	<u>\$166,191,548</u>
87				
88				
89				
90	Total Payroll	<u>\$98,711,998</u>	21.77	<u>\$2,148,524,664</u>
91				
92	<u>Gross Payroll Items</u>			
93	Regular Bi-Weekly Pay	\$80,927,927	11.90	\$963,282,185
94	Incentive Bi-Weekly Pay	<u>\$3,412,053</u>	256.14	<u>\$873,962,064</u>
95	Total Gross Bi-Weekly Payroll	<u>\$84,339,980</u>	21.78	<u>\$1,837,244,249</u>

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Pay Lead Lag Summary

4/26/2020
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Incentive Paid 3/15/2019

Line No		Amount	(Lead) Lag Days	Weighted Dollar Days
1	<u>Gross Payroll Items</u>			
2				
3	Incentive Net Pay	\$2,371,834	256.00	\$607,189,405
4	Incentive Employee W/H Social Security	\$206,073	256.00	\$52,754,573
5	Incentive Employee W/H Medicare	\$48,194	256.00	\$12,337,758
6	Incentive Employee Federal W/H	\$430,368	256.00	\$110,174,249
7	Incentive Employee OH Non Resident & Resident W/H	\$24	256.00	\$6,062
8	Incentive Employee NC W/H	\$119,095	260.00	\$30,964,612
9	Incentive Employee NC KY NY Non Resident W/H	\$24	256.00	\$6,058
10	Incentive Employee SC W/H	\$16,856	256.00	\$4,315,120
11	Incentive Employee Deduction - 401K-RSP Contribution After Tax	\$382	256.00	\$97,835
12	Incentive Employee Deduction - 401K-RSP Contribution Pre Tax	\$212,271	256.00	\$54,341,410
13	Incentive Employee Deduction - 401K-RSP Roth	\$6,934	256.00	\$1,774,983
14				
15	Total Gross Payroll	<u>\$3,412,053</u>	256.14	<u>\$873,962,064</u>
16		<u>\$3,412,053</u>		
17				
18				
19	<u>Employer Payroll Taxes</u>			
20				
21	Incentive Employer Social Security	\$206,072	256.00	\$52,754,548
22	Incentive Employer Medicare	\$48,194	256.00	\$12,337,751
23	Incentive Employer Federal Unemployment	\$527	301.00	\$158,648
24	Incentive Employer NC Unemployment	\$1,496	301.00	\$450,285
25	Incentive Employer SC Unemployment	\$335	301.00	\$100,982
26	Incentive Employer TN Unemployment	\$11	301.00	\$3,446
27				
28	Total Employer Payroll Taxes	<u>\$256,637</u>	256.42	<u>\$65,805,660</u>
29		<u>\$256,637</u>		
30				
31	<u>Employer Contributions</u>			
32				
33	Incentive Employer Contribution 401ER RSP Contribution	\$65,297	256.00	\$16,715,927
34	Incentive Employer Contribution 401MAT RSP Contribution Match	\$159,832	256.00	\$40,917,024
35	Incentive Employer Contribution FAP RSP Contribution	\$71,772	256.00	\$18,373,582
36				
37	Total Employer Contributions	<u>\$296,901</u>	256.00	<u>\$76,006,533</u>
38		<u>\$296,901</u>		
39				

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Net Bi-Weekly Pay

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$1,954,391	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$22,475,492
2	2019B02	\$1,990,499	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$22,890,738
3	2019B03	\$2,050,532	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$23,581,122
4	2019B04	\$2,012,620	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$23,145,126
5	2019B05	\$1,972,981	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$22,689,278
6	2019B06	\$1,948,764	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$22,410,787
7	2019B07	\$2,069,103	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$23,794,687
8	2019B08	\$1,997,157	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$22,967,302
9	2019B09	\$1,978,243	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$22,749,798
10	2019B10	\$2,007,130	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$23,081,991
11	2019B11	\$1,998,721	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$22,985,289
12	2019B12	\$1,967,645	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$22,627,915
13	2019B13	\$1,985,188	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$22,829,665
14	2019B14	\$2,015,733	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$23,180,928
15	2019B15	\$1,956,554	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$22,500,370
16	2019B16	\$2,012,185	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$23,140,125
17	2019B17	\$1,946,523	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$22,385,011
18	2019B18	\$1,959,816	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$22,537,879
19	2019B19	\$1,976,999	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$22,735,488
20	2019B20	\$1,990,677	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$22,892,784
21	2019B21	\$2,051,046	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$23,587,032
22	2019B22	\$2,071,119	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$23,817,866
23	2019B23	\$2,093,822	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$24,078,949
24	2019B24	\$2,178,992	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$25,058,409
25	2019B25	\$2,028,493	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$23,327,669
26	2019B26	\$2,071,544	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$23,822,758
27									
28		<u>\$52,286,475</u>							<u>\$601,294,457</u>
29									
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Net Pay

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$2,371,834	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$607,189,405
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$2,371,834</u>							<u>\$607,189,405</u>
29									

Cash net pay is for the Incentive Plans paid in cash MVP and STI.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee W/H Social Security

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$175,762	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$2,021,263
2	2019B02	\$180,251	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/21/19 12:00 PM	14.5	\$2,613,646
3	2019B03	\$184,503	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$2,121,786
4	2019B04	\$182,597	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/18/19 12:00 PM	14.5	\$2,647,658
5	2019B05	\$176,735	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$2,032,450
6	2019B06	\$194,410	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$2,235,710
7	2019B07	\$185,149	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$2,129,217
8	2019B08	\$181,178	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$2,083,551
9	2019B09	\$178,166	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$2,048,912
10	2019B10	\$182,882	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$2,103,143
11	2019B11	\$180,553	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/27/19 12:00 PM	14.5	\$2,618,017
12	2019B12	\$179,117	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$2,059,842
13	2019B13	\$179,255	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$2,061,436
14	2019B14	\$182,383	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$2,097,400
15	2019B15	\$177,875	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$2,045,564
16	2019B16	\$181,857	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$2,091,356
17	2019B17	\$177,250	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$2,038,374
18	2019B18	\$176,918	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$2,565,308
19	2019B19	\$179,899	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$2,068,839
20	2019B20	\$179,863	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$2,068,426
21	2019B21	\$187,651	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$2,720,936
22	2019B22	\$187,675	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$2,158,259
23	2019B23	\$191,465	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/11/19 12:00 PM	14.5	\$2,776,240
24	2019B24	\$197,212	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$2,267,939
25	2019B25	\$184,264	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$2,119,036
26	2019B26	\$185,303	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$2,130,984
27									
28		<u>\$4,750,173</u>							<u>\$57,925,292</u>
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee W/H Social Security

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
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5									
6	2019B06	\$206,073	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$52,754,573
7									
8									
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17									
18									
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25									
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28		<u>\$206,073</u>							<u>\$52,754,573</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee W/H Medicare

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$41,106	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$472,715
2	2019B02	\$42,156	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/21/19 12:00 PM	14.5	\$611,256
3	2019B03	\$43,150	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$496,224
4	2019B04	\$42,704	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/18/19 12:00 PM	14.5	\$619,209
5	2019B05	\$41,333	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$475,332
6	2019B06	\$45,467	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$522,868
7	2019B07	\$43,301	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$497,960
8	2019B08	\$42,373	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$487,285
9	2019B09	\$41,668	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$479,181
10	2019B10	\$42,771	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$491,864
11	2019B11	\$42,226	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/27/19 12:00 PM	14.5	\$612,278
12	2019B12	\$41,890	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$481,736
13	2019B13	\$41,923	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$482,111
14	2019B14	\$42,654	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$490,523
15	2019B15	\$41,600	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$478,395
16	2019B16	\$42,531	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$489,109
17	2019B17	\$41,454	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$476,716
18	2019B18	\$41,391	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$600,168
19	2019B19	\$42,117	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$484,342
20	2019B20	\$42,110	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$484,265
21	2019B21	\$43,930	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$636,989
22	2019B22	\$43,938	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$505,287
23	2019B23	\$44,825	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/11/19 12:00 PM	14.5	\$649,962
24	2019B24	\$46,222	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$531,551
25	2019B25	\$43,297	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$497,911
26	2019B26	\$43,875	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$504,564
27									
28		<u>\$1,112,009</u>							<u>\$13,559,801</u>
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee W/H Medicare

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$48,194	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$12,337,758
7									
8									
9									
10									
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28		<u>\$48,194</u>							<u>\$12,337,758</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Federal W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$259,812	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$2,987,833
2	2019B02	\$268,792	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/21/19 12:00 PM	14.5	\$3,897,482
3	2019B03	\$275,429	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$3,167,430
4	2019B04	\$272,023	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/18/19 12:00 PM	14.5	\$3,944,334
5	2019B05	\$251,366	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$2,890,711
6	2019B06	\$406,011	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$4,669,125
7	2019B07	\$266,395	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$3,063,543
8	2019B08	\$267,738	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$3,078,993
9	2019B09	\$263,707	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$3,032,625
10	2019B10	\$275,664	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$3,170,140
11	2019B11	\$270,885	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/27/19 12:00 PM	14.5	\$3,927,829
12	2019B12	\$266,738	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$3,067,489
13	2019B13	\$265,543	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$3,053,745
14	2019B14	\$273,544	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$3,145,752
15	2019B15	\$263,517	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$3,030,445
16	2019B16	\$275,195	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$3,164,737
17	2019B17	\$266,225	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$3,061,589
18	2019B18	\$265,402	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$3,848,333
19	2019B19	\$274,285	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$3,154,275
20	2019B20	\$275,340	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$3,166,404
21	2019B21	\$299,091	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$4,336,820
22	2019B22	\$295,783	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$3,401,504
23	2019B23	\$307,614	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/11/19 12:00 PM	14.5	\$4,460,397
24	2019B24	\$316,666	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$3,641,661
25	2019B25	\$287,366	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$3,304,708
26	2019B26	\$293,114	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$3,370,816
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28		<u>\$7,303,244</u>							<u>\$89,038,721</u>
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Federal W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
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6	2019B06	\$430,368	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$110,174,249
7									
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28		<u>\$430,368</u>							<u>\$110,174,249</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee OH Non Resident & Resident W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02	\$20	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/21/19 12:00 PM	14.5	\$292
3	2019B03	\$46	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$529
4	2019B04	\$46	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/18/19 12:00 PM	14.5	\$667
5	2019B05	\$46	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$529
6	2019B06	\$22	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$257
7	2019B07	\$46	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$529
8	2019B08	\$46	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$529
9	2019B09	\$46	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$529
10	2019B10	\$46	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$529
11	2019B11	\$46	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/27/19 12:00 PM	14.5	\$667
12	2019B12	\$46	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$529
13	2019B13	\$46	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$529
14	2019B14	\$46	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$529
15	2019B15	\$13	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$148
16	2019B16	\$46	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$529
17	2019B17	\$46	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$529
18	2019B18	\$22	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$313
19	2019B19	\$10	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$112
20	2019B20	\$8	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$92
21	2019B21	\$8	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$116
22	2019B22	\$8	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$92
23	2019B23	\$3	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/11/19 12:00 PM	14.5	\$44
24	2019B24	\$8	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$92
25	2019B25	\$8	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/15/19 12:00 PM	20.5	\$163
26	2019B26	\$8	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$92
27									
28		<u>\$736</u>							<u>\$8,968</u>

Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee OH Non Resident & Resident W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
1									
2									
3									
4									
5									
6	2019B06	\$24	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$6,062
7									
8									
9									
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27									
28		\$24							\$6,062
29									
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35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee NC W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$86,427	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/8/19 12:00 PM	15.5	\$1,339,619
2	2019B02	\$89,137	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/22/19 12:00 PM	15.5	\$1,381,624
3	2019B03	\$91,597	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/5/19 12:00 PM	15.5	\$1,419,754
4	2019B04	\$90,236	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/19/19 12:00 PM	15.5	\$1,398,658
5	2019B05	\$86,889	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/5/19 12:00 PM	15.5	\$1,346,780
6	2019B06	\$112,354	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/19/19 12:00 PM	15.5	\$1,741,492
7	2019B07	\$92,482	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/2/19 12:00 PM	15.5	\$1,433,471
8	2019B08	\$89,199	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/16/19 12:00 PM	15.5	\$1,382,585
9	2019B09	\$87,887	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/30/19 12:00 PM	15.5	\$1,362,249
10	2019B10	\$91,756	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/14/19 12:00 PM	15.5	\$1,422,218
11	2019B11	\$89,473	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/28/19 12:00 PM	15.5	\$1,386,832
12	2019B12	\$88,125	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/11/19 12:00 PM	15.5	\$1,365,938
13	2019B13	\$88,393	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/25/19 12:00 PM	15.5	\$1,370,092
14	2019B14	\$90,516	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/9/19 12:00 PM	15.5	\$1,402,998
15	2019B15	\$87,955	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/23/19 12:00 PM	15.5	\$1,363,303
16	2019B16	\$90,854	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/6/19 12:00 PM	15.5	\$1,408,237
17	2019B17	\$87,263	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/20/19 12:00 PM	15.5	\$1,352,577
18	2019B18	\$86,532	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/3/19 12:00 PM	15.5	\$1,341,246
19	2019B19	\$88,877	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/17/19 12:00 PM	15.5	\$1,377,594
20	2019B20	\$89,356	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/1/19 12:00 PM	15.5	\$1,385,018
21	2019B21	\$93,995	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/15/19 12:00 PM	15.5	\$1,456,923
22	2019B22	\$91,991	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/29/19 12:00 PM	15.5	\$1,425,861
23	2019B23	\$95,516	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/12/19 12:00 PM	15.5	\$1,480,498
24	2019B24	\$97,847	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/26/19 12:00 PM	15.5	\$1,516,629
25	2019B25	\$91,613	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/10/19 12:00 PM	15.5	\$1,420,002
26	2019B26	\$93,243	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/26/19 12:00 PM	17.5	\$1,631,753
27									
28		<u>\$2,369,513</u>							<u>\$36,913,943</u>
29									
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee NC W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u> StartEnd	Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
1								
2								
3								
4								
5								
6	2019B06	\$119,095	1/1/18 12:00 AM1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/19/19 12:00 PM	260.0	\$30,964,612
7								
8								
9								
10								
11								
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14								
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24								
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27								
28		<u>\$119,095</u>						<u>\$30,964,612</u>
29								
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee NC KY NY Non Resident W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02		12/31/18 12:00 AM	1/14/19 12:00 AM	14.0			0.0	\$0
3	2019B03	\$63	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$722
4	2019B04	\$122	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/18/19 12:00 PM	14.5	\$1,766
5	2019B05		2/11/19 12:00 AM	2/25/19 12:00 AM	14.0			0.0	\$0
6	2019B06	\$22	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$257
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08		3/25/19 12:00 AM	4/8/19 12:00 AM	14.0			0.0	\$0
9	2019B09	\$68	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$778
10	2019B10	\$115	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$1,320
11	2019B11	\$115	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/27/19 12:00 PM	14.5	\$1,664
12	2019B12	\$119	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$1,366
13	2019B13	\$109	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$1,252
14	2019B14	\$110	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$1,262
15	2019B15	\$218	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/23/19 12:00 PM	15.5	\$3,381
16	2019B16	\$209	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/6/19 12:00 PM	15.5	\$3,238
17	2019B17	\$128	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$1,469
18	2019B18	-\$229	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	-\$3,322
19	2019B19	\$108	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$1,241
20	2019B20	\$127	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$1,457
21	2019B21	\$179	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$2,593
22	2019B22	\$139	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$1,599
23	2019B23	\$111	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/11/19 12:00 PM	14.5	\$1,608
24	2019B24	\$126	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$1,454
25	2019B25	\$111	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$1,275
26	2019B26	110.9	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$1,275
27									
28		<u>\$2,179</u>							<u>\$27,655</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee NC KY NY Non Resident W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$24	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$6,058
7									
8									
9									
10									
11									
12									
13									
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17									
18									
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23									
24									
25									
26									
27									
28		<u>\$24</u>							<u>\$6,058</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee SC W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$15,145	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$174,172
2	2019B02	\$16,384	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/21/19 12:00 PM	14.5	\$237,566
3	2019B03	\$16,157	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$185,803
4	2019B04	\$16,289	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/18/19 12:00 PM	14.5	\$236,196
5	2019B05	\$15,467	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$177,870
6	2019B06	\$15,902	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$182,872
7	2019B07	\$16,223	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$186,563
8	2019B08	\$15,726	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$180,853
9	2019B09	\$14,916	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$171,538
10	2019B10	\$15,438	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$177,538
11	2019B11	\$15,944	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/27/19 12:00 PM	14.5	\$231,192
12	2019B12	\$15,828	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$182,023
13	2019B13	\$15,989	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$183,878
14	2019B14	\$16,380	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$188,365
15	2019B15	\$15,743	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$181,048
16	2019B16	\$16,493	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$189,675
17	2019B17	\$16,052	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$184,596
18	2019B18	\$16,260	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$235,771
19	2019B19	\$16,866	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$193,953
20	2019B20	\$16,584	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$190,716
21	2019B21	\$17,216	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$249,630
22	2019B22	\$18,904	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$217,394
23	2019B23	\$17,574	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/11/19 12:00 PM	14.5	\$254,818
24	2019B24	\$18,049	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$207,567
25	2019B25	\$16,018	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$184,210
26	2019B26	\$16,524	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$190,028
27									
28		<u>\$424,072</u>							<u>\$5,175,835</u>
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32									
33									
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Payment date is payment to Alight.

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee SC W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$16,856	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$4,315,120
7									
8									
9									
10									
11									
12									
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17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$16,856</u>							<u>\$4,315,120</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Local Cincinnati W/H

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02		12/31/18 12:00 AM	1/14/19 12:00 AM	14.0			0.0	\$0
3	2019B03	\$27	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/20/19 12:00 PM	30.5	\$827
4	2019B04	\$51	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/20/19 12:00 PM	16.5	\$837
5	2019B05		2/11/19 12:00 AM	2/25/19 12:00 AM	14.0			0.0	\$0
6	2019B06		2/25/19 12:00 AM	3/11/19 12:00 AM	14.0			0.0	\$0
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08		3/25/19 12:00 AM	4/8/19 12:00 AM	14.0			0.0	\$0
9	2019B09		4/8/19 12:00 AM	4/22/19 12:00 AM	14.0			0.0	\$0
10	2019B10		4/22/19 12:00 AM	5/6/19 12:00 AM	14.0			0.0	\$0
11	2019B11		5/6/19 12:00 AM	5/20/19 12:00 AM	14.0			0.0	\$0
12	2019B12	\$38	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/18/19 12:00 PM	22.5	\$849
13	2019B13	\$38	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/2/19 12:00 PM	22.5	\$849
14	2019B14	\$38	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/17/19 12:00 PM	23.5	\$887
15	2019B15	\$17	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/4/19 12:00 PM	27.5	\$467
16	2019B16	\$38	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/19/19 12:00 PM	28.5	\$1,076
17	2019B17	\$38	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/4/19 12:00 PM	30.5	\$1,151
18	2019B18	\$23	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/4/19 12:00 PM	16.5	\$374
19	2019B19	\$15	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/17/19 12:00 PM	15.5	\$227
20	2019B20	\$13	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/2/19 12:00 PM	16.5	\$218
21	2019B21	\$13	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/17/19 12:00 PM	17.5	\$231
22	2019B22	\$13	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/4/19 12:00 PM	21.5	\$284
23	2019B23	\$8	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/19/19 12:00 PM	22.5	\$191
24	2019B24	\$13	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/3/19 12:00 PM	22.5	\$297
25	2019B25	\$13	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/17/19 12:00 PM	22.5	\$297
26	2019B26	\$13	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/5/20 12:00 PM	27.5	\$363
27									
28		<u>\$409</u>							<u>\$9,427</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - 401K-RSP Contribution After Tax

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$418	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$4,812
2	2019B02	\$449	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$5,166
3	2019B03	\$417	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$4,798
4	2019B04	\$437	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$5,028
5	2019B05	\$419	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$4,813
6	2019B06	\$361	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$4,146
7	2019B07	\$901	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$10,366
8	2019B08	\$925	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$10,635
9	2019B09	\$925	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$10,633
10	2019B10	\$896	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$10,308
11	2019B11	\$751	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$8,634
12	2019B12	\$727	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$8,364
13	2019B13	\$720	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$8,277
14	2019B14	\$796	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$9,157
15	2019B15	\$822	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$9,457
16	2019B16	\$916	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$10,539
17	2019B17	\$912	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$10,484
18	2019B18	\$875	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$10,062
19	2019B19	\$954	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$10,972
20	2019B20	\$926	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$10,652
21	2019B21	\$844	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$9,709
22	2019B22	\$878	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$10,102
23	2019B23	\$852	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$9,803
24	2019B24	\$621	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$7,141
25	2019B25	\$584	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$6,716
26	2019B26	\$596	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$6,851
27									
28		<u>\$18,924</u>							<u>\$217,624</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - 401K-RSP Contribution Pre Tax

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$194,806	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$2,240,275
2	2019B02	\$199,353	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$2,292,557
3	2019B03	\$204,843	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$2,355,697
4	2019B04	\$204,368	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$2,350,236
5	2019B05	\$196,258	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$2,256,965
6	2019B06	\$200,257	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$2,302,960
7	2019B07	\$202,821	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$2,332,443
8	2019B08	\$202,291	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$2,326,350
9	2019B09	\$198,295	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$2,280,392
10	2019B10	\$205,024	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$2,357,772
11	2019B11	\$202,690	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$2,330,932
12	2019B12	\$203,170	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$2,336,460
13	2019B13	\$202,884	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$2,333,167
14	2019B14	\$208,148	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$2,393,707
15	2019B15	\$202,689	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$2,330,918
16	2019B16	\$205,918	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$2,368,052
17	2019B17	\$202,458	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$2,328,273
18	2019B18	\$200,904	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$2,310,398
19	2019B19	\$203,611	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$2,341,523
20	2019B20	\$203,452	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$2,339,701
21	2019B21	\$212,846	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$2,447,729
22	2019B22	\$210,902	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$2,425,378
23	2019B23	\$214,718	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$2,469,253
24	2019B24	\$221,531	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$2,547,605
25	2019B25	\$207,827	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$2,390,009
26	2019B26	\$208,851	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$2,401,788
27									
28		<u>\$5,320,916</u>							<u>\$61,190,538</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - 401K Loan

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$65,410	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$752,218
2	2019B02	\$64,762	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$744,757
3	2019B03	\$65,469	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$752,888
4	2019B04	\$64,966	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$747,108
5	2019B05	\$65,509	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$753,352
6	2019B06	\$66,272	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$762,128
7	2019B07	\$65,599	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$754,386
8	2019B08	\$65,503	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$753,282
9	2019B09	\$66,661	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$766,596
10	2019B10	\$67,455	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$775,732
11	2019B11	\$66,493	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$764,668
12	2019B12	\$66,451	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$764,188
13	2019B13	\$66,941	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$769,818
14	2019B14	\$66,563	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$765,480
15	2019B15	\$66,563	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$765,479
16	2019B16	\$66,035	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$759,408
17	2019B17	\$64,985	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$747,326
18	2019B18	\$64,703	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$744,086
19	2019B19	\$65,063	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$748,225
20	2019B20	\$64,883	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$746,152
21	2019B21	\$65,234	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$750,187
22	2019B22	\$65,523	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$753,518
23	2019B23	\$66,173	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$760,991
24	2019B24	\$66,441	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$764,066
25	2019B25	\$67,411	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$775,227
26	2019B26	\$67,112	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$771,788
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28		<u>\$1,714,179</u>							<u>\$19,713,053</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - 401K-RSP Roth

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$6,285	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$72,282
2	2019B02	\$6,242	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$71,778
3	2019B03	\$6,415	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$73,769
4	2019B04	\$6,698	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$77,032
5	2019B05	\$7,030	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$80,848
6	2019B06	\$6,541	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$75,223
7	2019B07	\$7,047	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$81,045
8	2019B08	\$7,387	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$84,947
9	2019B09	\$7,454	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$85,726
10	2019B10	\$8,574	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$98,596
11	2019B11	\$8,199	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$94,289
12	2019B12	\$8,513	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$97,896
13	2019B13	\$8,821	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$101,438
14	2019B14	\$8,776	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$100,920
15	2019B15	\$8,731	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$100,406
16	2019B16	\$9,376	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$107,829
17	2019B17	\$9,008	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$103,588
18	2019B18	\$8,576	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$98,628
19	2019B19	\$8,711	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$100,174
20	2019B20	\$8,848	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$101,751
21	2019B21	\$10,288	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$118,307
22	2019B22	\$9,898	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$113,823
23	2019B23	\$9,310	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$107,063
24	2019B24	\$9,269	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$106,595
25	2019B25	\$8,513	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$97,897
26	2019B26	\$9,631	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$110,756
27									
28		<u>\$214,140</u>							<u>\$2,462,605</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Deduction - 401K-RSP Contribution After Tax

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$382	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$97,835
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$382</u>							<u>\$97,835</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Deduction - 401K-RSP Contribution Pre Tax

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$212,271	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$54,341,410
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$212,271</u>							<u>\$54,341,410</u>
29									
30									
31									
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33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employee Deduction - 401K-RSP Roth

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$6,934	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$1,774,983
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$6,934</u>							<u>\$1,774,983</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - ACTREC - Accounts Receivable

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02		12/31/18 12:00 AM	1/14/19 12:00 AM	14.0			0.0	\$0
3	2019B03		1/14/19 12:00 AM	1/28/19 12:00 AM	14.0			0.0	\$0
4	2019B04		1/28/19 12:00 AM	2/11/19 12:00 AM	14.0			0.0	\$0
5	2019B05		2/11/19 12:00 AM	2/25/19 12:00 AM	14.0			0.0	\$0
6	2019B06		2/25/19 12:00 AM	3/11/19 12:00 AM	14.0			0.0	\$0
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08		3/25/19 12:00 AM	4/8/19 12:00 AM	14.0			0.0	\$0
9	2019B09	\$64	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$738
10	2019B10	\$64	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$738
11	2019B11	\$64	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$738
12	2019B12	\$64	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$738
13	2019B13	\$64	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$738
14	2019B14	\$64	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$737
15	2019B15	-\$110	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	-\$1,268
16	2019B16		7/15/19 12:00 AM	7/29/19 12:00 AM	14.0			0.0	\$0
17	2019B17		7/29/19 12:00 AM	8/12/19 12:00 AM	14.0			0.0	\$0
18	2019B18		8/12/19 12:00 AM	8/26/19 12:00 AM	14.0			0.0	\$0
19	2019B19		8/26/19 12:00 AM	9/9/19 12:00 AM	14.0			0.0	\$0
20	2019B20		9/9/19 12:00 AM	9/23/19 12:00 AM	14.0			0.0	\$0
21	2019B21		9/23/19 12:00 AM	10/7/19 12:00 AM	14.0			0.0	\$0
22	2019B22		10/7/19 12:00 AM	10/21/19 12:00 AM	14.0			0.0	\$0
23	2019B23		10/21/19 12:00 AM	11/4/19 12:00 AM	14.0			0.0	\$0
24	2019B24		11/4/19 12:00 AM	11/18/19 12:00 AM	14.0			0.0	\$0
25	2019B25		11/18/19 12:00 AM	12/2/19 12:00 AM	14.0			0.0	\$0
26	2019B26		12/2/19 12:00 AM	12/16/19 12:00 AM	14.0			0.0	\$0
27									
28		<u>\$275</u>							<u>\$3,158</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - AVIS - Vision Plan

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$5,101	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/18/19 12:00 PM	25.5	\$130,083
2	2019B02	\$5,144	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$59,155
3	2019B03	\$5,126	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/20/19 12:00 PM	30.5	\$156,328
4	2019B04	\$5,127	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/20/19 12:00 PM	16.5	\$84,602
5	2019B05	\$5,052	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/21/19 12:00 PM	31.5	\$159,134
6	2019B06	\$5,109	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/21/19 12:00 PM	17.5	\$89,407
7	2019B07	\$5,077	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/21/19 12:00 PM	3.5	\$17,770
8	2019B08	\$5,090	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/17/19 12:00 PM	16.5	\$83,980
9	2019B09	\$5,080	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/17/19 12:00 PM	2.5	\$12,699
10	2019B10	\$5,065	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/29/19 12:00 PM	30.5	\$154,497
11	2019B11	\$5,074	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/29/19 12:00 PM	16.5	\$83,720
12	2019B12	\$5,059	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/26/19 12:00 PM	30.5	\$154,289
13	2019B13	\$5,093	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/26/19 12:00 PM	16.5	\$84,036
14	2019B14	\$5,069	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/19/19 12:00 PM	25.5	\$129,247
15	2019B15	\$5,044	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$58,008
16	2019B16	\$5,010	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/19/19 12:00 PM	28.5	\$142,772
17	2019B17	\$4,976	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/19/19 12:00 PM	14.5	\$72,153
18	2019B18	\$4,964	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/19/19 12:00 PM	0.5	\$2,482
19	2019B19	\$5,005	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/26/19 12:00 PM	24.5	\$122,616
20	2019B20	\$5,019	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/26/19 12:00 PM	10.5	\$52,699
21	2019B21	\$5,004	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/24/19 12:00 PM	24.5	\$122,600
22	2019B22	\$5,004	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/24/19 12:00 PM	10.5	\$52,547
23	2019B23	\$5,021	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/25/19 12:00 PM	28.5	\$143,102
24	2019B24	\$5,049	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/25/19 12:00 PM	14.5	\$73,207
25	2019B25	\$5,063	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/26/19 12:00 PM	31.5	\$159,496
26	2019B26	\$5,042	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/26/19 12:00 PM	17.5	\$88,244
27									
28		<u>\$131,467</u>							<u>\$2,488,874</u>
29									
30									
31									
32									
33									
34									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - CLDADD - Child AD/D

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$108	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	2/21/19 12:00 PM	59.5	\$6,406
2	2019B02	\$107	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	2/21/19 12:00 PM	45.5	\$4,870
3	2019B03	\$107	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	3/15/19 12:00 PM	53.5	\$5,722
4	2019B04	\$108	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	3/15/19 12:00 PM	39.5	\$4,272
5	2019B05	\$106	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/15/19 12:00 PM	56.5	\$5,979
6	2019B06	\$107	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/15/19 12:00 PM	42.5	\$4,548
7	2019B07	\$106	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/15/19 12:00 PM	28.5	\$3,027
8	2019B08	\$107	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	5/15/19 12:00 PM	44.5	\$4,762
9	2019B09	\$107	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	5/15/19 12:00 PM	30.5	\$3,261
10	2019B10	\$106	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	6/14/19 12:00 PM	46.5	\$4,932
11	2019B11	\$105	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	\$3,428
12	2019B12	\$104	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/15/19 12:00 PM	49.5	\$5,134
13	2019B13	\$104	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/15/19 12:00 PM	35.5	\$3,675
14	2019B14	\$103	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	8/15/19 12:00 PM	52.5	\$5,414
15	2019B15	\$104	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/15/19 12:00 PM	38.5	\$3,985
16	2019B16	\$103	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	9/13/19 12:00 PM	53.5	\$5,496
17	2019B17	\$102	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/13/19 12:00 PM	39.5	\$4,012
18	2019B18	\$100	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/13/19 12:00 PM	25.5	\$2,550
19	2019B19	\$100	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/15/19 12:00 PM	43.5	\$4,342
20	2019B20	\$99	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/15/19 12:00 PM	29.5	\$2,933
21	2019B21	\$99	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	11/15/19 12:00 PM	46.5	\$4,605
22	2019B22	\$98	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/15/19 12:00 PM	32.5	\$3,187
23	2019B23	\$98	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	12/13/19 12:00 PM	46.5	\$4,560
24	2019B24	\$98	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/13/19 12:00 PM	32.5	\$3,193
25	2019B25	\$100	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/15/20 12:00 PM	51.5	\$5,145
26	2019B26	\$100	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/15/20 12:00 PM	37.5	\$3,746
27									
28		<u>\$2,685</u>							<u>\$113,184</u>
29									
30									
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33									
34									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - DCSA - Dep. Care Spending

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$262	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/31/19 12:00 PM	38.5	\$10,070
2	2019B02	\$262	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/31/19 12:00 PM	24.5	\$6,408
3	2019B03	\$262	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/28/19 12:00 PM	38.5	\$10,070
4	2019B04	\$262	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/28/19 12:00 PM	24.5	\$6,408
5	2019B05	\$238	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/31/19 12:00 PM	41.5	\$9,897
6	2019B06	\$238	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/31/19 12:00 PM	27.5	\$6,558
7	2019B07	\$265	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/31/19 12:00 PM	13.5	\$3,576
8	2019B08	\$265	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/30/19 12:00 PM	29.5	\$7,813
9	2019B09	\$265	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/30/19 12:00 PM	15.5	\$4,105
10	2019B10	\$265	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/31/19 12:00 PM	32.5	\$8,608
11	2019B11	\$265	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/31/19 12:00 PM	18.5	\$4,900
12	2019B12	\$265	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/30/19 12:00 PM	34.5	\$9,138
13	2019B13	\$431	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/30/19 12:00 PM	20.5	\$8,842
14	2019B14	\$431	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/31/19 12:00 PM	37.5	\$16,174
15	2019B15	\$431	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/31/19 12:00 PM	23.5	\$10,136
16	2019B16	\$441	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/31/19 12:00 PM	40.5	\$17,873
17	2019B17	\$441	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/31/19 12:00 PM	26.5	\$11,694
18	2019B18	\$441	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/31/19 12:00 PM	12.5	\$5,516
19	2019B19	\$441	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/30/19 12:00 PM	28.5	\$12,577
20	2019B20	\$443	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/30/19 12:00 PM	14.5	\$6,420
21	2019B21	\$443	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/31/19 12:00 PM	31.5	\$13,946
22	2019B22	\$443	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/31/19 12:00 PM	17.5	\$7,748
23	2019B23	\$443	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/30/19 12:00 PM	33.5	\$14,831
24	2019B24	\$387	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/30/19 12:00 PM	19.5	\$7,542
25	2019B25	\$387	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/31/19 12:00 PM	36.5	\$14,117
26	2019B26	\$554	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/31/19 12:00 PM	22.5	\$12,467
27									
28		<u>\$9,270</u>						26.69186624	<u>\$247,434</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - DENPRE - Dental Insurance

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$13,325	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$153,238
2	2019B02	\$13,394	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$154,028
3	2019B03	\$13,365	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$153,694
4	2019B04	\$13,362	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$153,662
5	2019B05	\$13,222	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$152,054
6	2019B06	\$13,358	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$153,615
7	2019B07	\$13,378	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$153,843
8	2019B08	\$13,380	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$153,865
9	2019B09	\$13,350	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$153,525
10	2019B10	\$13,327	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$153,260
11	2019B11	\$13,345	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$153,467
12	2019B12	\$13,342	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$153,430
13	2019B13	\$13,399	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$154,088
14	2019B14	\$13,361	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$153,647
15	2019B15	\$13,308	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$153,047
16	2019B16	\$13,226	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$152,097
17	2019B17	\$13,133	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$151,025
18	2019B18	\$13,088	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$150,515
19	2019B19	\$13,181	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$151,577
20	2019B20	\$13,176	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$151,529
21	2019B21	\$13,116	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$150,839
22	2019B22	\$13,107	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$150,733
23	2019B23	\$13,153	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$151,258
24	2019B24	\$13,206	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$151,874
25	2019B25	\$13,194	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$151,731
26	2019B26	\$13,166	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$151,407
27									
28		<u>\$344,961</u>							<u>\$3,967,047</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - DLIFE - Dependent Life

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$212	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	2/21/19 12:00 PM	59.5	\$12,624
2	2019B02	\$213	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	2/21/19 12:00 PM	45.5	\$9,687
3	2019B03	\$213	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	3/15/19 12:00 PM	53.5	\$11,371
4	2019B04	\$212	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	3/15/19 12:00 PM	39.5	\$8,366
5	2019B05	\$209	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/15/19 12:00 PM	56.5	\$11,834
6	2019B06	\$214	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/15/19 12:00 PM	42.5	\$9,076
7	2019B07	\$210	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/15/19 12:00 PM	28.5	\$5,990
8	2019B08	\$211	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	5/15/19 12:00 PM	44.5	\$9,370
9	2019B09	\$210	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	5/15/19 12:00 PM	30.5	\$6,405
10	2019B10	\$209	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	6/14/19 12:00 PM	46.5	\$9,713
11	2019B11	\$207	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	\$6,716
12	2019B12	\$206	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/15/19 12:00 PM	49.5	\$10,173
13	2019B13	\$205	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/15/19 12:00 PM	35.5	\$7,269
14	2019B14	\$204	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	8/15/19 12:00 PM	52.5	\$10,691
15	2019B15	\$205	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/15/19 12:00 PM	38.5	\$7,884
16	2019B16	\$202	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	9/13/19 12:00 PM	53.5	\$10,785
17	2019B17	\$200	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/13/19 12:00 PM	39.5	\$7,904
18	2019B18	\$199	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/13/19 12:00 PM	25.5	\$5,064
19	2019B19	\$200	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/15/19 12:00 PM	43.5	\$8,704
20	2019B20	\$200	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/15/19 12:00 PM	29.5	\$5,903
21	2019B21	\$202	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	11/15/19 12:00 PM	46.5	\$9,374
22	2019B22	\$199	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/15/19 12:00 PM	32.5	\$6,475
23	2019B23	\$199	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	12/13/19 12:00 PM	46.5	\$9,264
24	2019B24	\$201	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/13/19 12:00 PM	32.5	\$6,520
25	2019B25	\$201	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/15/20 12:00 PM	51.5	\$10,357
26	2019B26	\$200	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/15/20 12:00 PM	37.5	\$7,513
27									
28		<u>\$5,340</u>							<u>\$225,032</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - GIVING - Charitable Contribution

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$2,418	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	2/5/19 12:00 PM	43.5	\$105,173
2	2019B02	\$2,418	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	2/5/19 12:00 PM	29.5	\$71,324
3	2019B03	\$2,403	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	3/6/19 12:00 PM	44.5	\$106,923
4	2019B04	\$2,410	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	3/6/19 12:00 PM	30.5	\$73,498
5	2019B05	\$2,410	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/10/19 12:00 PM	51.5	\$124,103
6	2019B06	\$2,372	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/10/19 12:00 PM	37.5	\$88,962
7	2019B07	\$2,362	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/10/19 12:00 PM	23.5	\$55,515
8	2019B08	\$2,326	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	5/7/19 12:00 PM	36.5	\$84,894
9	2019B09	\$2,326	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	5/7/19 12:00 PM	22.5	\$52,332
10	2019B10	\$2,322	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	6/10/19 12:00 PM	42.5	\$98,679
11	2019B11	\$2,328	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	6/10/19 12:00 PM	28.5	\$66,359
12	2019B12	\$2,326	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/9/19 12:00 PM	43.5	\$101,198
13	2019B13	\$2,315	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/9/19 12:00 PM	29.5	\$68,278
14	2019B14	\$2,307	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	8/6/19 12:00 PM	43.5	\$100,334
15	2019B15	\$2,308	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/6/19 12:00 PM	29.5	\$68,072
16	2019B16	\$2,308	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	9/11/19 12:00 PM	51.5	\$118,837
17	2019B17	\$2,308	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/11/19 12:00 PM	37.5	\$86,532
18	2019B18	\$2,295	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	10/9/19 12:00 PM	51.5	\$118,168
19	2019B19	\$2,295	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/9/19 12:00 PM	37.5	\$86,045
20	2019B20	\$2,290	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/9/19 12:00 PM	23.5	\$53,804
21	2019B21	\$2,280	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	11/5/19 12:00 PM	36.5	\$83,202
22	2019B22	\$2,254	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/5/19 12:00 PM	22.5	\$50,723
23	2019B23	\$2,249	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	12/7/19 12:00 PM	40.5	\$91,099
24	2019B24	\$2,244	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/7/19 12:00 PM	26.5	\$59,475
25	2019B25	\$2,233	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/7/20 12:00 PM	43.5	\$97,125
26	2019B26	\$2,189	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/7/20 12:00 PM	29.5	\$64,562
27									
28		<u>\$60,292</u>							<u>\$2,175,216</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - HSA - Health Savings Contrib

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$39,186	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$450,633
2	2019B02	\$39,411	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$453,232
3	2019B03	\$39,564	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$454,987
4	2019B04	\$39,348	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$452,502
5	2019B05	\$39,433	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$453,474
6	2019B06	\$39,665	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$456,144
7	2019B07	\$40,306	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$463,519
8	2019B08	\$40,443	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$465,098
9	2019B09	\$40,636	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$467,309
10	2019B10	\$40,838	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$469,636
11	2019B11	\$40,543	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$466,241
12	2019B12	\$40,562	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$466,461
13	2019B13	\$40,360	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$464,136
14	2019B14	\$40,432	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$464,971
15	2019B15	\$40,144	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$461,661
16	2019B16	\$40,315	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$463,622
17	2019B17	\$39,633	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$455,782
18	2019B18	\$39,636	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$455,813
19	2019B19	\$39,593	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$455,323
20	2019B20	\$39,458	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$453,772
21	2019B21	\$38,960	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$448,038
22	2019B22	\$39,018	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$448,707
23	2019B23	\$38,922	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$447,603
24	2019B24	\$39,433	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$453,475
25	2019B25	\$39,452	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$453,697
26	2019B26	\$39,638	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$455,831
27									
28		<u>\$1,034,928</u>							<u>\$11,901,668</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - IBEW-B - IBEW Monthly Dues

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02	\$8,316	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$95,634
3	2019B03		1/14/19 12:00 AM	1/28/19 12:00 AM	14.0			0.0	\$0
4	2019B04	\$8,316	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$95,634
5	2019B05		2/11/19 12:00 AM	2/25/19 12:00 AM	14.0			0.0	\$0
6	2019B06	\$8,652	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$99,498
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08	\$8,792	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/15/19 12:00 PM	14.5	\$127,484
9	2019B09		4/8/19 12:00 AM	4/22/19 12:00 AM	14.0			0.0	\$0
10	2019B10	\$9,072	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$104,328
11	2019B11		5/6/19 12:00 AM	5/20/19 12:00 AM	14.0			0.0	\$0
12	2019B12	\$9,212	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$105,938
13	2019B13		6/3/19 12:00 AM	6/17/19 12:00 AM	14.0			0.0	\$0
14	2019B14		6/17/19 12:00 AM	7/1/19 12:00 AM	14.0				
15	2019B15	\$9,520	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$109,480
16	2019B16		7/15/19 12:00 AM	7/29/19 12:00 AM	14.0			0.0	\$0
17	2019B17	\$9,492	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/19/19 12:00 PM	14.5	\$137,634
18	2019B18		8/12/19 12:00 AM	8/26/19 12:00 AM	14.0			0.0	\$0
19	2019B19	\$9,380	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$107,870
20	2019B20		9/9/19 12:00 AM	9/23/19 12:00 AM	14.0			0.0	\$0
21	2019B21	\$9,380	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$107,870
22	2019B22		10/7/19 12:00 AM	10/21/19 12:00 AM	14.0			0.0	\$0
23	2019B23	\$9,128	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$104,972
24	2019B24		11/4/19 12:00 AM	11/18/19 12:00 AM	14.0			0.0	\$0
25	2019B25	\$9,128	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$104,972
26	2019B26		12/2/19 12:00 AM	12/16/19 12:00 AM	14.0			0.0	\$0
27									
28		<u>\$108,388</u>							<u>\$1,301,314</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - LTD - Long Term Disability

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$2,754	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$31,668
2	2019B02	\$2,776	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	2/15/19 12:00 PM	39.5	\$109,634
3	2019B03	\$2,776	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	3/15/19 12:00 PM	53.5	\$148,492
4	2019B04	\$2,757	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	3/15/19 12:00 PM	39.5	\$108,899
5	2019B05	\$2,748	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/15/19 12:00 PM	56.5	\$155,267
6	2019B06	\$2,755	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/15/19 12:00 PM	42.5	\$117,095
7	2019B07	\$2,734	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/15/19 12:00 PM	28.5	\$77,912
8	2019B08	\$2,720	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	5/16/19 12:00 PM	45.5	\$123,739
9	2019B09	\$2,733	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	5/16/19 12:00 PM	31.5	\$86,093
10	2019B10	\$2,734	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	6/14/19 12:00 PM	46.5	\$127,114
11	2019B11	\$2,735	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	\$88,891
12	2019B12	\$2,719	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/15/19 12:00 PM	49.5	\$134,604
13	2019B13	\$2,717	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/15/19 12:00 PM	35.5	\$96,445
14	2019B14	\$2,709	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	8/15/19 12:00 PM	52.5	\$142,239
15	2019B15	\$2,704	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/15/19 12:00 PM	38.5	\$104,100
16	2019B16	\$2,693	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	9/13/19 12:00 PM	53.5	\$144,086
17	2019B17	\$2,615	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/13/19 12:00 PM	39.5	\$103,278
18	2019B18	\$2,604	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/13/19 12:00 PM	25.5	\$66,410
19	2019B19	\$2,605	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/15/19 12:00 PM	43.5	\$113,305
20	2019B20	\$2,594	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/15/19 12:00 PM	29.5	\$76,510
21	2019B21	\$2,563	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	11/15/19 12:00 PM	46.5	\$119,167
22	2019B22	\$2,540	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/15/19 12:00 PM	32.5	\$82,547
23	2019B23	\$2,549	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	12/13/19 12:00 PM	46.5	\$118,535
24	2019B24	\$2,549	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/13/19 12:00 PM	32.5	\$82,847
25	2019B25	\$2,555	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/15/20 12:00 PM	51.5	\$131,580
26	2019B26	\$2,571	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/15/20 12:00 PM	37.5	\$96,398
27									
28		<u>\$69,506</u>						40.09	<u>\$2,786,857</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - MED - Medical Deduction

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$109,480	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$1,259,017
2	2019B02	\$110,906	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$1,275,421
3	2019B03	\$111,361	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$1,280,652
4	2019B04	\$111,311	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$1,280,074
5	2019B05	\$110,283	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$1,268,250
6	2019B06	\$110,873	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$1,275,041
7	2019B07	\$110,882	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$1,275,147
8	2019B08	\$111,415	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$1,281,267
9	2019B09	\$111,142	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$1,278,135
10	2019B10	\$110,951	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$1,275,932
11	2019B11	\$110,599	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$1,271,887
12	2019B12	\$111,025	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$1,276,791
13	2019B13	\$111,273	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$1,279,639
14	2019B14	\$110,538	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$1,271,182
15	2019B15	\$110,227	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$1,267,607
16	2019B16	\$108,530	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$1,248,100
17	2019B17	\$108,026	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$1,242,301
18	2019B18	\$107,442	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$1,235,580
19	2019B19	\$109,018	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$1,253,705
20	2019B20	\$108,325	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$1,245,737
21	2019B21	\$107,275	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$1,233,657
22	2019B22	\$107,009	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$1,230,609
23	2019B23	\$108,160	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$1,243,845
24	2019B24	\$108,394	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$1,246,532
25	2019B25	\$108,028	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$1,242,322
26	2019B26	\$107,251	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$1,233,384
27									
28		<u>\$2,849,723</u>							<u>\$32,771,815</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - MSA - Health Care Spending

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$1,461	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/31/19 12:00 PM	38.5	\$56,254
2	2019B02	\$1,507	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/31/19 12:00 PM	24.5	\$36,929
3	2019B03	\$1,484	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/28/19 12:00 PM	38.5	\$57,143
4	2019B04	\$1,484	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/28/19 12:00 PM	24.5	\$36,364
5	2019B05	\$1,480	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/31/19 12:00 PM	41.5	\$61,403
6	2019B06	\$1,480	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/31/19 12:00 PM	27.5	\$40,687
7	2019B07	\$1,480	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/31/19 12:00 PM	13.5	\$19,975
8	2019B08	\$1,480	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/30/19 12:00 PM	29.5	\$43,648
9	2019B09	\$1,546	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/30/19 12:00 PM	15.5	\$23,969
10	2019B10	\$1,450	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/31/19 12:00 PM	32.5	\$47,132
11	2019B11	\$1,494	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/31/19 12:00 PM	18.5	\$27,645
12	2019B12	\$1,494	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/30/19 12:00 PM	34.5	\$51,554
13	2019B13	\$1,494	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/30/19 12:00 PM	20.5	\$30,634
14	2019B14	\$1,494	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/31/19 12:00 PM	37.5	\$56,037
15	2019B15	\$1,494	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/31/19 12:00 PM	23.5	\$35,117
16	2019B16	\$1,494	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/31/19 12:00 PM	40.5	\$60,520
17	2019B17	\$1,489	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/31/19 12:00 PM	26.5	\$39,447
18	2019B18	\$1,489	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/31/19 12:00 PM	12.5	\$18,607
19	2019B19	\$1,551	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/30/19 12:00 PM	28.5	\$44,192
20	2019B20	\$1,551	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/30/19 12:00 PM	14.5	\$22,484
21	2019B21	\$1,551	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/31/19 12:00 PM	31.5	\$48,844
22	2019B22	\$1,551	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/31/19 12:00 PM	17.5	\$27,135
23	2019B23	\$1,551	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/30/19 12:00 PM	33.5	\$51,945
24	2019B24	\$1,573	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/30/19 12:00 PM	19.5	\$30,670
25	2019B25	\$1,573	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/31/19 12:00 PM	36.5	\$57,408
26	2019B26	\$1,540	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/31/19 12:00 PM	22.5	\$34,646
27									
28		<u>\$39,233</u>							<u>\$1,060,388</u>
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Employee Deduction - PREPRK -Parking Pre Tax

4/26/2020
 10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02		12/31/18 12:00 AM	1/14/19 12:00 AM	14.0			0.0	\$0
3	2019B03		1/14/19 12:00 AM	1/28/19 12:00 AM	14.0			0.0	\$0
4	2019B04		1/28/19 12:00 AM	2/11/19 12:00 AM	14.0			0.0	\$0
5	2019B05		2/11/19 12:00 AM	2/25/19 12:00 AM	14.0			0.0	\$0
6	2019B06		2/25/19 12:00 AM	3/11/19 12:00 AM	14.0			0.0	\$0
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08		3/25/19 12:00 AM	4/8/19 12:00 AM	14.0			0.0	\$0
9	2019B09		4/8/19 12:00 AM	4/22/19 12:00 AM	14.0			0.0	\$0
10	2019B10		4/22/19 12:00 AM	5/6/19 12:00 AM	14.0			0.0	\$0
11	2019B11		5/6/19 12:00 AM	5/20/19 12:00 AM	14.0			0.0	\$0
12	2019B12		5/20/19 12:00 AM	6/3/19 12:00 AM	14.0			0.0	\$0
13	2019B13		6/3/19 12:00 AM	6/17/19 12:00 AM	14.0			0.0	\$0
14	2019B14		6/17/19 12:00 AM	7/1/19 12:00 AM	14.0			0.0	\$0
15	2019B15		7/1/19 12:00 AM	7/15/19 12:00 AM	14.0			0.0	\$0
16	2019B16		7/15/19 12:00 AM	7/29/19 12:00 AM	14.0			0.0	\$0
17	2019B17		7/29/19 12:00 AM	8/12/19 12:00 AM	14.0			0.0	\$0
18	2019B18		8/12/19 12:00 AM	8/26/19 12:00 AM	14.0			0.0	\$0
19	2019B19		8/26/19 12:00 AM	9/9/19 12:00 AM	14.0			0.0	\$0
20	2019B20		9/9/19 12:00 AM	9/23/19 12:00 AM	14.0			0.0	\$0
21	2019B21		9/23/19 12:00 AM	10/7/19 12:00 AM	14.0			0.0	\$0
22	2019B22		10/7/19 12:00 AM	10/21/19 12:00 AM	14.0			0.0	\$0
23	2019B23		10/21/19 12:00 AM	11/4/19 12:00 AM	14.0			0.0	\$0
24	2019B24		11/4/19 12:00 AM	11/18/19 12:00 AM	14.0			0.0	\$0
25	2019B25		11/18/19 12:00 AM	12/2/19 12:00 AM	14.0			0.0	\$0
26	2019B26		12/2/19 12:00 AM	12/16/19 12:00 AM	14.0			0.0	\$0
27									
28		<u>\$0</u>							<u>\$0</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - SLIFE - Supplemental Life

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$8,321	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	2/21/19 12:00 PM	59.5	\$495,101
2	2019B02	\$8,353	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	2/21/19 12:00 PM	45.5	\$380,083
3	2019B03	\$8,337	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	3/15/19 12:00 PM	53.5	\$446,020
4	2019B04	\$8,291	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	3/15/19 12:00 PM	39.5	\$327,506
5	2019B05	\$8,211	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/15/19 12:00 PM	56.5	\$463,948
6	2019B06	\$8,360	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/15/19 12:00 PM	42.5	\$355,296
7	2019B07	\$8,211	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/15/19 12:00 PM	28.5	\$234,007
8	2019B08	\$8,191	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	5/15/19 12:00 PM	44.5	\$364,520
9	2019B09	\$8,209	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	5/15/19 12:00 PM	30.5	\$250,378
10	2019B10	\$8,180	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	6/14/19 12:00 PM	46.5	\$380,384
11	2019B11	\$8,157	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	\$265,105
12	2019B12	\$8,103	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/15/19 12:00 PM	49.5	\$401,120
13	2019B13	\$8,097	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/15/19 12:00 PM	35.5	\$287,459
14	2019B14	\$8,066	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	8/15/19 12:00 PM	52.5	\$423,480
15	2019B15	\$7,931	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/15/19 12:00 PM	38.5	\$305,356
16	2019B16	\$7,885	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	9/13/19 12:00 PM	53.5	\$421,853
17	2019B17	\$7,829	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/13/19 12:00 PM	39.5	\$309,226
18	2019B18	\$7,755	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/13/19 12:00 PM	25.5	\$197,744
19	2019B19	\$7,784	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/15/19 12:00 PM	43.5	\$338,587
20	2019B20	\$7,694	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/15/19 12:00 PM	29.5	\$226,971
21	2019B21	\$7,684	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	11/15/19 12:00 PM	46.5	\$357,305
22	2019B22	\$7,679	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/15/19 12:00 PM	32.5	\$249,575
23	2019B23	\$7,680	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	12/13/19 12:00 PM	46.5	\$357,102
24	2019B24	\$7,707	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/13/19 12:00 PM	32.5	\$250,489
25	2019B25	\$7,728	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/15/20 12:00 PM	51.5	\$398,011
26	2019B26	\$7,592	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/15/20 12:00 PM	37.5	\$284,691
27									
28		<u>\$208,037</u>						42.16	<u>\$8,771,315</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - SPAD&D - Supplemental AD/D

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$970	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	2/21/19 12:00 PM	59.5	\$57,711
2	2019B02	\$978	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	2/21/19 12:00 PM	45.5	\$44,479
3	2019B03	\$977	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	3/15/19 12:00 PM	53.5	\$52,283
4	2019B04	\$981	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	3/15/19 12:00 PM	39.5	\$38,738
5	2019B05	\$976	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/15/19 12:00 PM	56.5	\$55,122
6	2019B06	\$980	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/15/19 12:00 PM	42.5	\$41,656
7	2019B07	\$978	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/15/19 12:00 PM	28.5	\$27,881
8	2019B08	\$981	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	5/15/19 12:00 PM	44.5	\$43,659
9	2019B09	\$984	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	5/15/19 12:00 PM	30.5	\$30,000
10	2019B10	\$981	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	6/14/19 12:00 PM	46.5	\$45,627
11	2019B11	\$979	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	\$31,825
12	2019B12	\$969	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/15/19 12:00 PM	49.5	\$47,957
13	2019B13	\$962	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/15/19 12:00 PM	35.5	\$34,134
14	2019B14	\$956	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	8/15/19 12:00 PM	52.5	\$50,211
15	2019B15	\$956	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/15/19 12:00 PM	38.5	\$36,791
16	2019B16	\$949	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	9/13/19 12:00 PM	53.5	\$50,767
17	2019B17	\$941	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/13/19 12:00 PM	39.5	\$37,178
18	2019B18	\$938	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/13/19 12:00 PM	25.5	\$23,911
19	2019B19	\$940	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/15/19 12:00 PM	43.5	\$40,904
20	2019B20	\$933	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/15/19 12:00 PM	29.5	\$27,535
21	2019B21	\$936	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	11/15/19 12:00 PM	46.5	\$43,541
22	2019B22	\$927	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/15/19 12:00 PM	32.5	\$30,114
23	2019B23	\$927	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	12/13/19 12:00 PM	46.5	\$43,086
24	2019B24	\$930	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/13/19 12:00 PM	32.5	\$30,219
25	2019B25	\$933	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/15/20 12:00 PM	51.5	\$48,026
26	2019B26	\$928	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/15/20 12:00 PM	37.5	\$34,788
27									
28		<u>\$24,888</u>						42.11	<u>\$1,048,147</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - SPLIFE - Dep. Life - Spouse

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$1,294	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	2/21/19 12:00 PM	59.5	\$76,991
2	2019B02	\$1,351	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	2/21/19 12:00 PM	45.5	\$61,483
3	2019B03	\$1,353	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	3/15/19 12:00 PM	53.5	\$72,394
4	2019B04	\$1,344	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	3/15/19 12:00 PM	39.5	\$53,092
5	2019B05	\$1,328	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/15/19 12:00 PM	56.5	\$75,004
6	2019B06	\$1,292	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/15/19 12:00 PM	42.5	\$54,902
7	2019B07	\$1,288	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/15/19 12:00 PM	28.5	\$36,699
8	2019B08	\$1,289	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	5/15/19 12:00 PM	44.5	\$57,368
9	2019B09	\$1,292	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	5/15/19 12:00 PM	30.5	\$39,407
10	2019B10	\$1,289	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	6/14/19 12:00 PM	46.5	\$59,950
11	2019B11	\$1,294	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	\$42,053
12	2019B12	\$1,286	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/15/19 12:00 PM	49.5	\$63,645
13	2019B13	\$1,286	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/15/19 12:00 PM	35.5	\$45,659
14	2019B14	\$1,263	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	8/15/19 12:00 PM	52.5	\$66,320
15	2019B15	\$1,279	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/15/19 12:00 PM	38.5	\$49,260
16	2019B16	\$1,258	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	9/13/19 12:00 PM	53.5	\$67,302
17	2019B17	\$1,242	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/13/19 12:00 PM	39.5	\$49,076
18	2019B18	\$1,269	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/13/19 12:00 PM	25.5	\$32,357
19	2019B19	\$1,283	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/15/19 12:00 PM	43.5	\$55,811
20	2019B20	\$1,243	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/15/19 12:00 PM	29.5	\$36,668
21	2019B21	\$1,251	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	11/15/19 12:00 PM	46.5	\$58,169
22	2019B22	\$1,256	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/15/19 12:00 PM	32.5	\$40,810
23	2019B23	\$1,250	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	12/13/19 12:00 PM	46.5	\$58,117
24	2019B24	\$1,256	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/13/19 12:00 PM	32.5	\$40,832
25	2019B25	\$1,262	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/15/20 12:00 PM	51.5	\$65,014
26	2019B26	\$1,251	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/15/20 12:00 PM	37.5	\$46,913
27									
28		<u>\$33,350</u>						42.14	<u>\$1,405,295</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - SPSADD - Spouse - AD/D

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$290	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	2/21/19 12:00 PM	59.5	\$17,228
2	2019B02	\$292	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	2/21/19 12:00 PM	45.5	\$13,290
3	2019B03	\$291	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	3/15/19 12:00 PM	53.5	\$15,585
4	2019B04	\$297	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	3/15/19 12:00 PM	39.5	\$11,744
5	2019B05	\$288	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/15/19 12:00 PM	56.5	\$16,254
6	2019B06	\$288	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/15/19 12:00 PM	42.5	\$12,252
7	2019B07	\$288	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/15/19 12:00 PM	28.5	\$8,216
8	2019B08	\$291	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	5/15/19 12:00 PM	44.5	\$12,933
9	2019B09	\$291	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	5/15/19 12:00 PM	30.5	\$8,864
10	2019B10	\$291	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	6/14/19 12:00 PM	46.5	\$13,514
11	2019B11	\$290	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	\$9,439
12	2019B12	\$286	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/15/19 12:00 PM	49.5	\$14,143
13	2019B13	\$286	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/15/19 12:00 PM	35.5	\$10,136
14	2019B14	\$281	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	8/15/19 12:00 PM	52.5	\$14,764
15	2019B15	\$284	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	8/15/19 12:00 PM	38.5	\$10,932
16	2019B16	\$283	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	9/13/19 12:00 PM	53.5	\$15,119
17	2019B17	\$281	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	9/13/19 12:00 PM	39.5	\$11,085
18	2019B18	\$277	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/13/19 12:00 PM	25.5	\$7,061
19	2019B19	\$280	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/15/19 12:00 PM	43.5	\$12,200
20	2019B20	\$272	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/15/19 12:00 PM	29.5	\$8,031
21	2019B21	\$278	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	11/15/19 12:00 PM	46.5	\$12,932
22	2019B22	\$277	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	11/15/19 12:00 PM	32.5	\$8,988
23	2019B23	\$277	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	12/13/19 12:00 PM	46.5	\$12,860
24	2019B24	\$277	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	12/13/19 12:00 PM	32.5	\$9,013
25	2019B25	\$278	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/15/20 12:00 PM	51.5	\$14,307
26	2019B26	\$278	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/15/20 12:00 PM	37.5	\$10,418
27									
28		<u>\$7,390</u>						42.12	<u>\$311,308</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - UAJA-1 - Initiation Fees

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02	\$240	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 AM	11.0	\$2,640
3	2019B03		1/14/19 12:00 AM	1/28/19 12:00 AM	14.0			0.0	\$0
4	2019B04		1/28/19 12:00 AM	2/11/19 12:00 AM	14.0			0.0	\$0
5	2019B05		2/11/19 12:00 AM	2/25/19 12:00 AM	14.0			0.0	\$0
6	2019B06	\$360	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 AM	11.0	\$3,960
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08	\$200	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/15/19 12:00 AM	14.0	\$2,800
9	2019B09		4/8/19 12:00 AM	4/22/19 12:00 AM	14.0			0.0	\$0
10	2019B10	\$440	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 AM	11.0	\$4,840
11	2019B11		5/6/19 12:00 AM	5/20/19 12:00 AM	14.0			0.0	\$0
12	2019B12	\$80	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 AM	11.0	\$880
13	2019B13		6/3/19 12:00 AM	6/17/19 12:00 AM	14.0			0.0	\$0
14	2019B14		6/17/19 12:00 AM	7/1/19 12:00 AM	14.0			0.0	\$0
15	2019B15	-\$80	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 AM	11.0	-\$880
16	2019B16		7/15/19 12:00 AM	7/29/19 12:00 AM	14.0			0.0	\$0
17	2019B17	-\$960	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/19/19 12:00 AM	14.0	-\$13,440
18	2019B18		8/12/19 12:00 AM	8/26/19 12:00 AM	14.0			0.0	\$0
19	2019B19		8/26/19 12:00 AM	9/9/19 12:00 AM	14.0			0.0	\$0
20	2019B20		9/9/19 12:00 AM	9/23/19 12:00 AM	14.0			0.0	\$0
21	2019B21	\$80	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 AM	11.0	\$880
22	2019B22		10/7/19 12:00 AM	10/21/19 12:00 AM	14.0			0.0	\$0
23	2019B23		10/21/19 12:00 AM	11/4/19 12:00 AM	14.0			0.0	\$0
24	2019B24		11/4/19 12:00 AM	11/18/19 12:00 AM	14.0			0.0	\$0
25	2019B25	\$40	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 AM	11.0	\$440
26	2019B26		12/2/19 12:00 AM	12/16/19 12:00 AM	14.0			0.0	\$0
27									
28		<u>\$400</u>						5.30	<u>\$2,120</u>
29									
30									
31									
32									
33									
34									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - UAJA-M - UAJA Monthly Dues

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02	\$5,566	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$64,009
3	2019B03		1/14/19 12:00 AM	1/28/19 12:00 AM	14.0			0.0	\$0
4	2019B04	\$5,587	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$64,252
5	2019B05		2/11/19 12:00 AM	2/25/19 12:00 AM	14.0			0.0	\$0
6	2019B06	\$5,658	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$65,067
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08	\$5,566	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/15/19 12:00 PM	14.5	\$80,707
9	2019B09		4/8/19 12:00 AM	4/22/19 12:00 AM	14.0			0.0	\$0
10	2019B10	\$5,520	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$63,480
11	2019B11		5/6/19 12:00 AM	5/20/19 12:00 AM	14.0			0.0	\$0
12	2019B12	\$5,658	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$65,067
13	2019B13		6/3/19 12:00 AM	6/17/19 12:00 AM	14.0			0.0	\$0
14	2019B14		6/17/19 12:00 AM	7/1/19 12:00 AM	14.0			0.0	\$0
15	2019B15	\$5,520	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$63,480
16	2019B16		7/15/19 12:00 AM	7/29/19 12:00 AM	14.0			0.0	\$0
17	2019B17	\$5,566	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/19/19 12:00 PM	14.5	\$80,707
18	2019B18		8/12/19 12:00 AM	8/26/19 12:00 AM	14.0			0.0	\$0
19	2019B19	\$5,520	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$63,480
20	2019B20		9/9/19 12:00 AM	9/23/19 12:00 AM	14.0			0.0	\$0
21	2019B21	\$5,566	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$64,009
22	2019B22		10/7/19 12:00 AM	10/21/19 12:00 AM	14.0			0.0	\$0
23	2019B23	\$5,566	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$64,009
24	2019B24		11/4/19 12:00 AM	11/18/19 12:00 AM	14.0			0.0	\$0
25	2019B25	\$5,612	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$64,538
26	2019B26		12/2/19 12:00 AM	12/16/19 12:00 AM	14.0			0.0	\$0
27									
28		<u>\$66,905</u>							<u>\$802,805</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - UNPAC - Union PAC

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$1	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/31/19 12:00 PM	38.5	\$39
2	2019B02		12/31/18 12:00 AM	1/14/19 12:00 AM	14.0			0.0	\$0
3	2019B03	\$1	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/28/19 12:00 PM	38.5	\$39
4	2019B04		1/28/19 12:00 AM	2/11/19 12:00 AM	14.0			0.0	\$0
5	2019B05	\$1	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/31/19 12:00 PM	41.5	\$42
6	2019B06		2/25/19 12:00 AM	3/11/19 12:00 AM	14.0			0.0	\$0
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08	\$1	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/30/19 12:00 PM	29.5	\$30
9	2019B09		4/8/19 12:00 AM	4/22/19 12:00 AM	14.0			0.0	\$0
10	2019B10	\$1	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/31/19 12:00 PM	32.5	\$33
11	2019B11		5/6/19 12:00 AM	5/20/19 12:00 AM	14.0			0.0	\$0
12	2019B12	\$1	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/30/19 12:00 PM	34.5	\$35
13	2019B13		6/3/19 12:00 AM	6/17/19 12:00 AM	14.0			0.0	\$0
14	2019B14	\$1	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/31/19 12:00 PM	37.5	\$38
15	2019B15		7/1/19 12:00 AM	7/15/19 12:00 AM	14.0			0.0	\$0
16	2019B16	\$1	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/31/19 12:00 PM	40.5	\$41
17	2019B17		7/29/19 12:00 AM	8/12/19 12:00 AM	14.0			0.0	\$0
18	2019B18		8/12/19 12:00 AM	8/26/19 12:00 AM	14.0			0.0	\$0
19	2019B19	\$1	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/30/19 12:00 PM	28.5	\$29
20	2019B20		9/9/19 12:00 AM	9/23/19 12:00 AM	14.0			0.0	\$0
21	2019B21	\$1	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/31/19 12:00 PM	31.5	\$32
22	2019B22		10/7/19 12:00 AM	10/21/19 12:00 AM	14.0			0.0	\$0
23	2019B23	\$1	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/30/19 12:00 PM	33.5	\$34
24	2019B24		11/4/19 12:00 AM	11/18/19 12:00 AM	14.0			0.0	\$0
25	2019B25	\$1	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/28/19 12:00 PM	33.5	\$34
26	2019B26		12/2/19 12:00 AM	12/16/19 12:00 AM	14.0			0.0	\$0
27									
28		<u>\$12</u>							<u>\$420</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Bankruptcy)

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$2,669	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/3/19 12:00 PM	10.5	\$28,028
2	2019B02	\$2,669	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/17/19 12:00 PM	10.5	\$28,028
3	2019B03	\$2,669	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	1/31/19 12:00 PM	10.5	\$28,028
4	2019B04	\$2,669	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/14/19 12:00 PM	10.5	\$28,028
5	2019B05	\$2,669	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	2/28/19 12:00 PM	10.5	\$28,028
6	2019B06	\$2,669	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/14/19 12:00 PM	10.5	\$28,028
7	2019B07	\$2,669	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/28/19 12:00 PM	10.5	\$28,028
8	2019B08	\$2,669	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/11/19 12:00 PM	10.5	\$28,028
9	2019B09	\$1,957	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/25/19 12:00 PM	10.5	\$20,544
10	2019B10	\$1,957	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/9/19 12:00 PM	10.5	\$20,544
11	2019B11	\$1,957	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/23/19 12:00 PM	10.5	\$20,544
12	2019B12	\$1,957	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/6/19 12:00 PM	10.5	\$20,544
13	2019B13	\$1,957	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/20/19 12:00 PM	10.5	\$20,544
14	2019B14	\$1,735	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$19,953
15	2019B15	\$483	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/18/19 12:00 PM	10.5	\$5,072
16	2019B16	\$483	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/1/19 12:00 PM	10.5	\$5,072
17	2019B17	\$483	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/15/19 12:00 PM	10.5	\$5,072
18	2019B18	\$483	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/29/19 12:00 PM	10.5	\$5,072
19	2019B19	\$483	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/12/19 12:00 PM	10.5	\$5,072
20	2019B20	\$483	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/26/19 12:00 PM	10.5	\$5,072
21	2019B21	\$483	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/10/19 12:00 PM	10.5	\$5,072
22	2019B22	\$483	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/24/19 12:00 PM	10.5	\$5,072
23	2019B23	\$483	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/7/19 12:00 PM	10.5	\$5,072
24	2019B24	\$483	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/21/19 12:00 PM	10.5	\$5,072
25	2019B25	\$483	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/5/19 12:00 PM	10.5	\$5,072
26	2019B26	\$483	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/19/19 12:00 PM	10.5	\$5,072
27									
28		<u>\$38,668</u>							<u>\$407,749</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Support)

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$10,566	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/3/19 12:00 PM	10.5	\$110,942
2	2019B02	\$10,566	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/17/19 12:00 PM	10.5	\$110,942
3	2019B03	\$10,395	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	1/31/19 12:00 PM	10.5	\$109,147
4	2019B04	\$10,295	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/14/19 12:00 PM	10.5	\$108,095
5	2019B05	\$10,295	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	2/28/19 12:00 PM	10.5	\$108,095
6	2019B06	\$10,921	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/14/19 12:00 PM	10.5	\$114,667
7	2019B07	\$10,454	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/28/19 12:00 PM	10.5	\$109,766
8	2019B08	\$10,442	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/11/19 12:00 PM	10.5	\$109,645
9	2019B09	\$10,442	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/25/19 12:00 PM	10.5	\$109,645
10	2019B10	\$10,489	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/9/19 12:00 PM	10.5	\$110,130
11	2019B11	\$10,644	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/23/19 12:00 PM	10.5	\$111,762
12	2019B12	\$9,945	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/6/19 12:00 PM	10.5	\$104,421
13	2019B13	\$9,937	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/20/19 12:00 PM	10.5	\$104,343
14	2019B14	\$9,953	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$114,456
15	2019B15	\$9,943	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/18/19 12:00 PM	10.5	\$104,402
16	2019B16	\$9,953	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/1/19 12:00 PM	10.5	\$104,503
17	2019B17	\$9,933	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/15/19 12:00 PM	10.5	\$104,295
18	2019B18	\$9,953	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/29/19 12:00 PM	10.5	\$104,503
19	2019B19	\$9,856	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/12/19 12:00 PM	10.5	\$103,487
20	2019B20	\$9,655	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/26/19 12:00 PM	10.5	\$101,379
21	2019B21	\$10,148	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/10/19 12:00 PM	10.5	\$106,557
22	2019B22	\$10,602	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/24/19 12:00 PM	10.5	\$111,325
23	2019B23	\$11,295	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/7/19 12:00 PM	10.5	\$118,597
24	2019B24	\$11,533	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/21/19 12:00 PM	10.5	\$121,100
25	2019B25	\$11,931	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/5/19 12:00 PM	10.5	\$125,277
26	2019B26	\$12,229	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/19/19 12:00 PM	10.5	\$128,399
27									
28		<u>\$272,374</u>							<u>\$2,869,883</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Creditor)

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02		12/31/18 12:00 AM	1/14/19 12:00 AM	14.0			0.0	\$0
3	2019B03	\$1,503	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	1/31/19 12:00 PM	10.5	\$15,778
4	2019B04	\$1,169	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/14/19 12:00 PM	10.5	\$12,278
5	2019B05	\$887	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	2/28/19 12:00 PM	10.5	\$9,310
6	2019B06	\$1,380	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/14/19 12:00 PM	10.5	\$14,492
7	2019B07	\$1,160	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/28/19 12:00 PM	10.5	\$12,182
8	2019B08	\$1,589	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/11/19 12:00 PM	10.5	\$16,688
9	2019B09	\$402	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/25/19 12:00 PM	10.5	\$4,222
10	2019B10	\$128	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/9/19 12:00 PM	10.5	\$1,341
11	2019B11		5/6/19 12:00 AM	5/20/19 12:00 AM	14.0			0.0	\$0
12	2019B12		5/20/19 12:00 AM	6/3/19 12:00 AM	14.0			0.0	\$0
13	2019B13		6/3/19 12:00 AM	6/17/19 12:00 AM	14.0			0.0	\$0
14	2019B14		6/17/19 12:00 AM	7/1/19 12:00 AM	14.0			0.0	\$0
15	2019B15		7/1/19 12:00 AM	7/15/19 12:00 AM	14.0			0.0	\$0
16	2019B16	\$118	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/1/19 12:00 PM	10.5	\$1,241
17	2019B17		7/29/19 12:00 AM	8/12/19 12:00 AM	14.0			0.0	\$0
18	2019B18		8/12/19 12:00 AM	8/26/19 12:00 AM	14.0			0.0	\$0
19	2019B19		8/26/19 12:00 AM	9/9/19 12:00 AM	14.0			0.0	\$0
20	2019B20	\$257	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/26/19 12:00 PM	10.5	\$2,695
21	2019B21		9/23/19 12:00 AM	10/7/19 12:00 AM	14.0			0.0	\$0
22	2019B22		10/7/19 12:00 AM	10/21/19 12:00 AM	14.0			0.0	\$0
23	2019B23		10/21/19 12:00 AM	11/4/19 12:00 AM	14.0			0.0	\$0
24	2019B24		11/4/19 12:00 AM	11/18/19 12:00 AM	14.0			0.0	\$0
25	2019B25		11/18/19 12:00 AM	12/2/19 12:00 AM	14.0			0.0	\$0
26	2019B26		12/2/19 12:00 AM	12/16/19 12:00 AM	14.0			0.0	\$0
27									
28		<u>\$8,593</u>							<u>\$90,227</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Federal Tax Levy)

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$250	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/3/19 12:00 PM	10.5	\$2,625
2	2019B02	\$250	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/17/19 12:00 PM	10.5	\$2,625
3	2019B03	\$250	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	1/31/19 12:00 PM	10.5	\$2,625
4	2019B04	\$250	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/14/19 12:00 PM	10.5	\$2,625
5	2019B05	\$250	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	2/28/19 12:00 PM	10.5	\$2,625
6	2019B06	\$250	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/14/19 12:00 PM	10.5	\$2,625
7	2019B07	\$250	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/28/19 12:00 PM	10.5	\$2,625
8	2019B08	\$250	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/11/19 12:00 PM	10.5	\$2,625
9	2019B09	\$250	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/25/19 12:00 PM	10.5	\$2,625
10	2019B10	\$250	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/9/19 12:00 PM	10.5	\$2,625
11	2019B11	\$250	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/23/19 12:00 PM	10.5	\$2,625
12	2019B12	\$250	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/6/19 12:00 PM	10.5	\$2,625
13	2019B13	\$250	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/20/19 12:00 PM	10.5	\$2,625
14	2019B14	\$250	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$2,875
15	2019B15	\$250	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/18/19 12:00 PM	10.5	\$2,625
16	2019B16	\$250	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/1/19 12:00 PM	10.5	\$2,625
17	2019B17	\$250	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/15/19 12:00 PM	10.5	\$2,625
18	2019B18	\$250	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/29/19 12:00 PM	10.5	\$2,625
19	2019B19	\$250	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/12/19 12:00 PM	10.5	\$2,625
20	2019B20	\$250	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/26/19 12:00 PM	10.5	\$2,625
21	2019B21	\$250	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/10/19 12:00 PM	10.5	\$2,625
22	2019B22	\$250	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/24/19 12:00 PM	10.5	\$2,625
23	2019B23	\$250	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/7/19 12:00 PM	10.5	\$2,625
24	2019B24	\$250	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/21/19 12:00 PM	10.5	\$2,625
25	2019B25	\$1,262	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/5/19 12:00 PM	10.5	\$13,251
26	2019B26	\$1,241	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/19/19 12:00 PM	10.5	\$13,032
27									
28		<u>\$8,503</u>							<u>\$89,533</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Student Loan)

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$1,447	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/3/19 12:00 PM	10.5	\$15,188
2	2019B02	\$1,465	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/17/19 12:00 PM	10.5	\$15,377
3	2019B03	\$1,529	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	1/31/19 12:00 PM	10.5	\$16,055
4	2019B04	\$1,555	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/14/19 12:00 PM	10.5	\$16,323
5	2019B05	\$1,717	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	2/28/19 12:00 PM	10.5	\$18,024
6	2019B06	\$3,000	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/14/19 12:00 PM	10.5	\$31,499
7	2019B07	\$2,028	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/28/19 12:00 PM	10.5	\$21,298
8	2019B08	\$2,261	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/11/19 12:00 PM	10.5	\$23,739
9	2019B09	\$2,324	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/25/19 12:00 PM	10.5	\$24,400
10	2019B10	\$2,046	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/9/19 12:00 PM	10.5	\$21,485
11	2019B11	\$2,060	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/23/19 12:00 PM	10.5	\$21,626
12	2019B12	\$2,085	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/6/19 12:00 PM	10.5	\$21,889
13	2019B13	\$1,995	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/20/19 12:00 PM	10.5	\$20,951
14	2019B14	\$2,086	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$23,987
15	2019B15	\$1,986	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/18/19 12:00 PM	10.5	\$20,853
16	2019B16	\$2,236	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/1/19 12:00 PM	10.5	\$23,481
17	2019B17	\$2,089	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/15/19 12:00 PM	10.5	\$21,932
18	2019B18	\$1,729	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/29/19 12:00 PM	10.5	\$18,151
19	2019B19	\$1,851	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/12/19 12:00 PM	10.5	\$19,433
20	2019B20	\$2,543	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/26/19 12:00 PM	10.5	\$26,698
21	2019B21	\$2,427	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/10/19 12:00 PM	10.5	\$25,484
22	2019B22	\$3,329	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/24/19 12:00 PM	10.5	\$34,951
23	2019B23	\$3,280	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/7/19 12:00 PM	10.5	\$34,435
24	2019B24	\$3,463	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/21/19 12:00 PM	10.5	\$36,362
25	2019B25	\$3,752	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/5/19 12:00 PM	10.5	\$39,394
26	2019B26	\$3,258	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/19/19 12:00 PM	10.5	\$34,205
27									
28		<u>\$59,537</u>							<u>\$627,222</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (State Tax Levy)

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$817	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/3/19 12:00 PM	10.5	\$8,578
2	2019B02	\$688	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/17/19 12:00 PM	10.5	\$7,228
3	2019B03	\$1,224	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	1/31/19 12:00 PM	10.5	\$12,857
4	2019B04	\$1,791	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/14/19 12:00 PM	10.5	\$18,802
5	2019B05	\$1,155	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	2/28/19 12:00 PM	10.5	\$12,126
6	2019B06	\$2,580	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/14/19 12:00 PM	10.5	\$27,085
7	2019B07	\$1,095	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/28/19 12:00 PM	10.5	\$11,500
8	2019B08	\$1,025	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/11/19 12:00 PM	10.5	\$10,763
9	2019B09	\$715	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/25/19 12:00 PM	10.5	\$7,510
10	2019B10	\$1,198	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/9/19 12:00 PM	10.5	\$12,581
11	2019B11	\$975	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/23/19 12:00 PM	10.5	\$10,241
12	2019B12	\$890	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/6/19 12:00 PM	10.5	\$9,344
13	2019B13	\$989	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/20/19 12:00 PM	10.5	\$10,390
14	2019B14	\$802	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$9,228
15	2019B15	\$798	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/18/19 12:00 PM	10.5	\$8,383
16	2019B16	\$696	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/1/19 12:00 PM	10.5	\$7,311
17	2019B17	\$1,342	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/15/19 12:00 PM	10.5	\$14,096
18	2019B18	\$1,244	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/29/19 12:00 PM	10.5	\$13,060
19	2019B19	\$1,292	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/12/19 12:00 PM	10.5	\$13,565
20	2019B20	\$502	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/26/19 12:00 PM	10.5	\$5,271
21	2019B21	\$459	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/10/19 12:00 PM	10.5	\$4,818
22	2019B22	\$506	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/24/19 12:00 PM	10.5	\$5,314
23	2019B23	\$1,119	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/7/19 12:00 PM	10.5	\$11,746
24	2019B24	\$693	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/21/19 12:00 PM	10.5	\$7,276
25	2019B25	\$763	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/5/19 12:00 PM	10.5	\$8,009
26	2019B26	\$674	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/19/19 12:00 PM	10.5	\$7,075
27									
28		<u>\$26,034</u>							<u>\$274,157</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employee Deduction - Withholding Order (Federal AWG)

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	
1	2019B01		12/17/18 12:00 AM	12/31/18 12:00 AM	14.0			0.0	\$0
2	2019B02		12/31/18 12:00 AM	1/14/19 12:00 AM	14.0			0.0	\$0
3	2019B03		1/14/19 12:00 AM	1/28/19 12:00 AM	14.0			0.0	\$0
4	2019B04		1/28/19 12:00 AM	2/11/19 12:00 AM	14.0			0.0	\$0
5	2019B05		2/11/19 12:00 AM	2/25/19 12:00 AM	14.0			0.0	\$0
6	2019B06		2/25/19 12:00 AM	3/11/19 12:00 AM	14.0			0.0	\$0
7	2019B07		3/11/19 12:00 AM	3/25/19 12:00 AM	14.0			0.0	\$0
8	2019B08		3/25/19 12:00 AM	4/8/19 12:00 AM	14.0			0.0	\$0
9	2019B09		4/8/19 12:00 AM	4/22/19 12:00 AM	14.0			0.0	\$0
10	2019B10		4/22/19 12:00 AM	5/6/19 12:00 AM	14.0			0.0	\$0
11	2019B11		5/6/19 12:00 AM	5/20/19 12:00 AM	14.0			0.0	\$0
12	2019B12		5/20/19 12:00 AM	6/3/19 12:00 AM	14.0			0.0	\$0
13	2019B13		6/3/19 12:00 AM	6/17/19 12:00 AM	14.0			0.0	\$0
14	2019B14		6/17/19 12:00 AM	7/1/19 12:00 AM	14.0			0.0	\$0
15	2019B15		7/1/19 12:00 AM	7/15/19 12:00 AM	14.0			0.0	\$0
16	2019B16		7/15/19 12:00 AM	7/29/19 12:00 AM	14.0			0.0	\$0
17	2019B17		7/29/19 12:00 AM	8/12/19 12:00 AM	14.0			0.0	\$0
18	2019B18		8/12/19 12:00 AM	8/26/19 12:00 AM	14.0			0.0	\$0
19	2019B19	\$25	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/12/19 12:00 PM	10.5	\$263
20	2019B20	\$25	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/26/19 12:00 PM	10.5	\$263
21	2019B21	\$25	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/10/19 12:00 PM	10.5	\$263
22	2019B22	\$25	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/24/19 12:00 PM	10.5	\$263
23	2019B23	\$25	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/7/19 12:00 PM	10.5	\$263
24	2019B24	\$25	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/21/19 12:00 PM	10.5	\$263
25	2019B25	\$25	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/5/19 12:00 PM	10.5	\$263
26	2019B26	\$25	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/19/19 12:00 PM	10.5	\$263
27									
28		<u>\$200</u>						10.5	<u>\$2,100</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Social Security

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$175,762	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$2,021,265
2	2019B02	\$180,252	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/21/19 12:00 PM	14.5	\$2,613,649
3	2019B03	\$184,503	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$2,121,786
4	2019B04	\$182,597	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/18/19 12:00 PM	14.5	\$2,647,658
5	2019B05	\$176,735	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$2,032,450
6	2019B06	\$194,410	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$2,235,709
7	2019B07	\$185,149	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$2,129,217
8	2019B08	\$181,178	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$2,083,551
9	2019B09	\$178,166	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$2,048,912
10	2019B10	\$182,882	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$2,103,143
11	2019B11	\$180,553	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/27/19 12:00 PM	14.5	\$2,618,017
12	2019B12	\$179,117	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$2,059,842
13	2019B13	\$179,255	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$2,061,436
14	2019B14	\$182,383	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$2,097,400
15	2019B15	\$177,875	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$2,045,564
16	2019B16	\$181,857	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$2,091,356
17	2019B17	\$177,250	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$2,038,374
18	2019B18	\$176,918	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$2,565,308
19	2019B19	\$179,899	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$2,068,839
20	2019B20	\$179,863	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$2,068,427
21	2019B21	\$187,651	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$2,720,935
22	2019B22	\$187,675	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$2,158,259
23	2019B23	\$191,465	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/11/19 12:00 PM	14.5	\$2,776,240
24	2019B24	\$197,212	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$2,267,939
25	2019B25	\$184,264	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$2,119,036
26	2019B26	\$185,303	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$2,130,984
27									
28		<u>\$4,750,173</u>							<u>\$57,925,297</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer Social Security

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
1										
2										
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5										
6	2019B06	\$206,072	1/1/18 12:00 AM	1/1/19 12:00 AM		365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$52,754,548
7										
8										
9										
10										
11										
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17										
18										
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28		\$206,072								\$52,754,548
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Medicare

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$41,106	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$472,716
2	2019B02	\$42,156	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/21/19 12:00 PM	14.5	\$611,257
3	2019B03	\$43,150	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$496,224
4	2019B04	\$42,704	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/18/19 12:00 PM	14.5	\$619,209
5	2019B05	\$41,333	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$475,332
6	2019B06	\$45,467	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$522,867
7	2019B07	\$43,301	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$497,960
8	2019B08	\$42,373	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$487,285
9	2019B09	\$41,668	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$479,181
10	2019B10	\$42,771	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$491,864
11	2019B11	\$42,226	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/27/19 12:00 PM	14.5	\$612,278
12	2019B12	\$41,890	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$481,736
13	2019B13	\$41,923	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$482,111
14	2019B14	\$42,654	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$490,523
15	2019B15	\$41,600	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$478,396
16	2019B16	\$42,531	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$489,109
17	2019B17	\$41,454	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$476,716
18	2019B18	\$41,391	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$600,168
19	2019B19	\$42,117	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$484,342
20	2019B20	\$42,110	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$484,265
21	2019B21	\$43,930	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$636,989
22	2019B22	\$43,938	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$505,287
23	2019B23	\$44,825	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/11/19 12:00 PM	14.5	\$649,962
24	2019B24	\$46,222	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$531,551
25	2019B25	\$43,297	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$497,911
26	2019B26	\$43,875	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$504,564
27									
28		<u>\$1,112,009</u>							<u>\$13,559,802</u>
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Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employer Medicare

4/26/2020
 10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>	Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days	
			Start	End					
1									
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6	2019B06	\$48,194	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$12,337,751
7									
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28		\$48,194						\$12,337,751	
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Federal Unemployment

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$17,000	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	4/29/19 12:00 PM	126.5	\$2,150,496
2	2019B02	\$17,013	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	4/29/19 12:00 PM	112.5	\$1,913,928
3	2019B03	\$11,144	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	4/29/19 12:00 PM	98.5	\$1,097,690
4	2019B04	\$3,056	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	4/29/19 12:00 PM	84.5	\$258,197
5	2019B05	\$1,027	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/29/19 12:00 PM	70.5	\$72,427
6	2019B06	\$497	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/29/19 12:00 PM	56.5	\$28,094
7	2019B07	\$210	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/29/19 12:00 PM	42.5	\$8,939
8	2019B08	\$263	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	7/30/19 12:00 PM	120.5	\$31,679
9	2019B09	\$306	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	7/30/19 12:00 PM	106.5	\$32,536
10	2019B10	\$353	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	7/30/19 12:00 PM	92.5	\$32,645
11	2019B11	\$354	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	7/30/19 12:00 PM	78.5	\$27,824
12	2019B12	\$267	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/30/19 12:00 PM	64.5	\$17,206
13	2019B13	\$173	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/30/19 12:00 PM	50.5	\$8,738
14	2019B14	\$169	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	10/30/19 12:00 PM	128.5	\$21,709
15	2019B15	\$108	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	10/30/19 12:00 PM	114.5	\$12,418
16	2019B16	\$115	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	10/30/19 12:00 PM	100.5	\$11,566
17	2019B17	\$108	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	10/30/19 12:00 PM	86.5	\$9,338
18	2019B18	\$127	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	10/30/19 12:00 PM	72.5	\$9,192
19	2019B19	\$158	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/30/19 12:00 PM	58.5	\$9,227
20	2019B20	\$164	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/30/19 12:00 PM	44.5	\$7,281
21	2019B21	\$180	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	1/30/20 12:00 PM	122.5	\$22,086
22	2019B22	\$201	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	1/30/20 12:00 PM	108.5	\$21,768
23	2019B23	\$223	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	1/30/20 12:00 PM	94.5	\$21,067
24	2019B24	\$116	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	1/30/20 12:00 PM	80.5	\$9,351
25	2019B25	\$197	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/30/20 12:00 PM	66.5	\$13,126
26	2019B26	\$222	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/30/20 12:00 PM	52.5	\$11,638
27									
28		<u>\$53,750</u>							<u>\$5,860,162</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer Federal Unemployment

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1									
2									
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5									
6	2019B06	\$527	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$158,648
7									
8									
9									
10									
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28		<u>\$527</u>							<u>\$158,648</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer NC Unemployment

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$1,290	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	4/29/19 12:00 PM	126.5	\$163,232
2	2019B02	\$1,323	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	4/29/19 12:00 PM	112.5	\$148,886
3	2019B03	\$1,359	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	4/29/19 12:00 PM	98.5	\$133,817
4	2019B04	\$1,337	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	4/29/19 12:00 PM	84.5	\$113,004
5	2019B05	\$1,293	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/29/19 12:00 PM	70.5	\$91,184
6	2019B06	\$1,411	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/29/19 12:00 PM	56.5	\$79,738
7	2019B07	\$1,040	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/29/19 12:00 PM	42.5	\$44,183
8	2019B08	\$788	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	7/30/19 12:00 PM	120.5	\$94,943
9	2019B09	\$562	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	7/30/19 12:00 PM	106.5	\$59,843
10	2019B10	\$403	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	7/30/19 12:00 PM	92.5	\$37,293
11	2019B11	\$292	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	7/30/19 12:00 PM	78.5	\$22,894
12	2019B12	\$214	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/30/19 12:00 PM	64.5	\$13,789
13	2019B13	\$166	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/30/19 12:00 PM	50.5	\$8,374
14	2019B14	\$128	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	10/30/19 12:00 PM	128.5	\$16,483
15	2019B15	\$98	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	10/30/19 12:00 PM	114.5	\$11,248
16	2019B16	\$87	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	10/30/19 12:00 PM	100.5	\$8,723
17	2019B17	\$64	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	10/30/19 12:00 PM	86.5	\$5,548
18	2019B18	\$66	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	10/30/19 12:00 PM	72.5	\$4,809
19	2019B19	\$65	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/30/19 12:00 PM	58.5	\$3,826
20	2019B20	\$63	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/30/19 12:00 PM	44.5	\$2,787
21	2019B21	\$66	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	1/30/20 12:00 PM	122.5	\$8,025
22	2019B22	\$63	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	1/30/20 12:00 PM	108.5	\$6,811
23	2019B23	\$64	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	1/30/20 12:00 PM	94.5	\$6,039
24	2019B24	\$62	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	1/30/20 12:00 PM	80.5	\$4,952
25	2019B25	\$55	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/30/20 12:00 PM	66.5	\$3,650
26	2019B26	\$52	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/30/20 12:00 PM	52.5	\$2,726
27									
28		<u>\$12,411</u>							<u>\$1,096,807</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer NC Unemployment

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$1,496	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$450,285
7									
8									
9									
10									
11									
12									
13									
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16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$1,496</u>							<u>\$450,285</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer SC Unemployment

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$1,553	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	4/29/19 12:00 PM	126.5	\$196,477
2	2019B02	\$1,667	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	4/29/19 12:00 PM	112.5	\$187,567
3	2019B03	\$1,638	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	4/29/19 12:00 PM	98.5	\$161,357
4	2019B04	\$396	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	4/29/19 12:00 PM	84.5	\$33,437
5	2019B05	\$1,001	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/29/19 12:00 PM	70.5	\$70,556
6	2019B06	\$317	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/29/19 12:00 PM	56.5	\$17,882
7	2019B07	\$103	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/29/19 12:00 PM	42.5	\$4,369
8	2019B08	\$46	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	7/30/19 12:00 PM	120.5	\$5,557
9	2019B09	\$33	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	7/30/19 12:00 PM	106.5	\$3,481
10	2019B10	\$30	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	7/30/19 12:00 PM	92.5	\$2,732
11	2019B11	\$45	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	7/30/19 12:00 PM	78.5	\$3,557
12	2019B12	\$35	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/30/19 12:00 PM	64.5	\$2,253
13	2019B13	\$44	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/30/19 12:00 PM	50.5	\$2,213
14	2019B14	\$26	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	10/30/19 12:00 PM	128.5	\$3,317
15	2019B15	\$15	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	10/30/19 12:00 PM	114.5	\$1,692
16	2019B16	\$7	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	10/30/19 12:00 PM	100.5	\$692
17	2019B17	\$1	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	10/30/19 12:00 PM	86.5	\$48
18	2019B18	\$0	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$0
19	2019B19	\$0	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/30/19 12:00 PM	58.5	\$0
20	2019B20	\$0	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/30/19 12:00 PM	44.5	\$0
21	2019B21	\$0	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$0
22	2019B22	\$0	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	1/30/20 12:00 PM	108.5	\$0
23	2019B23	\$11	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	1/30/20 12:00 PM	94.5	\$1,033
24	2019B24	\$0	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	1/30/20 12:00 PM	80.5	\$0
25	2019B25	\$0	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$0
26	2019B26	\$0	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/30/20 12:00 PM	52.5	\$0
27									
28		<u>\$6,966</u>							<u>\$698,220</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer SC Unemployment

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$335	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$100,982
7									
8									
9									
10									
11									
12									
13									
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17									
18									
19									
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23									
24									
25									
26									
27									
28		<u>\$335</u>							<u>\$100,982</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer TN & OH Unemployment

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$423	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	4/29/19 12:00 PM	126.5	\$53,555
2	2019B02	\$410	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	4/29/19 12:00 PM	112.5	\$46,176
3	2019B03	\$290	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	4/29/19 12:00 PM	98.5	\$28,569
4	2019B04	\$103	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	4/29/19 12:00 PM	84.5	\$8,694
5	2019B05	\$1	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	4/29/19 12:00 PM	70.5	\$82
6	2019B06	\$11	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	4/29/19 12:00 PM	56.5	\$610
7	2019B07	\$9	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	4/29/19 12:00 PM	42.5	\$375
8	2019B08	\$12	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	7/30/19 12:00 PM	120.5	\$1,392
9	2019B09	\$8	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	7/30/19 12:00 PM	106.5	\$876
10	2019B10	\$6	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	7/30/19 12:00 PM	92.5	\$569
11	2019B11	\$5	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	7/30/19 12:00 PM	78.5	\$357
12	2019B12	\$4	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	7/30/19 12:00 PM	64.5	\$250
13	2019B13	\$1	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	7/30/19 12:00 PM	50.5	\$26
14	2019B14	\$0	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$0
15	2019B15	\$0	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/23/19 12:00 PM	15.5	\$0
16	2019B16	\$0	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	10/30/19 12:00 PM	100.5	\$0
17	2019B17	\$0	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	10/30/19 12:00 PM	86.5	\$0
18	2019B18	\$0	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	9/2/19 12:00 PM	14.5	\$0
19	2019B19	\$0	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	10/30/19 12:00 PM	58.5	\$0
20	2019B20	\$0	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	10/30/19 12:00 PM	44.5	\$0
21	2019B21	\$0	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/14/19 12:00 PM	14.5	\$0
22	2019B22	\$0	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	1/30/20 12:00 PM	108.5	\$0
23	2019B23	\$0	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	1/30/20 12:00 PM	94.5	\$0
24	2019B24	\$0	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	1/30/20 12:00 PM	80.5	\$0
25	2019B25	\$9	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	1/30/20 12:00 PM	66.5	\$612
26	2019B26	\$15	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	1/30/20 12:00 PM	52.5	\$775
27									
28		<u>\$1,306</u>							<u>\$142,918</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer TN Unemployment

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$11	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	4/29/19 12:00 PM	301.0	\$3,446
7									
8									
9									
10									
11									
12									
13									
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17									
18									
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25									
26									
27									
28		<u>\$11</u>							<u>\$3,446</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution 401ER RSP Contribution

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$61,445	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$706,615
2	2019B02	\$63,033	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$724,880
3	2019B03	\$64,093	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$737,064
4	2019B04	\$63,601	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$731,413
5	2019B05	\$61,441	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$706,572
6	2019B06	\$61,601	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$708,412
7	2019B07	\$65,887	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$757,695
8	2019B08	\$63,883	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$734,657
9	2019B09	\$63,576	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$731,123
10	2019B10	\$65,538	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$753,691
11	2019B11	\$65,232	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$750,166
12	2019B12	\$64,934	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$746,736
13	2019B13	\$64,745	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$744,570
14	2019B14	\$65,205	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	6/28/19 12:00 PM	4.5	\$293,421
15	2019B15	\$64,061	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$736,703
16	2019B16	\$65,737	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$755,977
17	2019B17	\$63,832	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$734,063
18	2019B18	\$63,616	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$731,588
19	2019B19	\$65,181	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$749,580
20	2019B20	\$64,715	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$744,223
21	2019B21	\$66,522	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$765,005
22	2019B22	\$68,179	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$784,057
23	2019B23	\$70,068	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$805,780
24	2019B24	\$72,174	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$829,999
25	2019B25	\$68,630	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$789,240
26	2019B26	\$69,942	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$804,331
27									
28		<u>\$1,696,869</u>							<u>\$19,057,561</u>
29									
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer Contribution 401ER RSP Contribution

4/26/2020
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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$65,297	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$16,715,927
7									
8									
9									
10									
11									
12									
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17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$65,297</u>							<u>\$16,715,927</u>
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Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution 401MAT RSP Contribution Match

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Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$149,662	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$1,721,111
2	2019B02	\$153,190	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$1,761,686
3	2019B03	\$157,212	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$1,807,942
4	2019B04	\$155,726	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$1,790,854
5	2019B05	\$149,593	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$1,720,324
6	2019B06	\$150,786	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$1,734,041
7	2019B07	\$154,728	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$1,779,375
8	2019B08	\$153,735	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$1,767,950
9	2019B09	\$150,956	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$1,735,991
10	2019B10	\$155,715	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$1,790,718
11	2019B11	\$153,892	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$1,769,756
12	2019B12	\$154,359	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$1,775,130
13	2019B13	\$154,160	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$1,772,836
14	2019B14	\$157,185	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$1,807,629
15	2019B15	\$153,376	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$1,763,820
16	2019B16	\$156,873	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$1,804,037
17	2019B17	\$153,441	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$1,764,574
18	2019B18	\$152,985	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$1,759,331
19	2019B19	\$155,319	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$1,786,164
20	2019B20	\$155,389	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$1,786,972
21	2019B21	\$162,016	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$1,863,182
22	2019B22	\$161,969	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$1,862,648
23	2019B23	\$165,044	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$1,898,005
24	2019B24	\$169,300	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$1,946,954
25	2019B25	\$159,094	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$1,829,580
26	2019B26	\$160,798	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$1,849,178
27									
28		<u>\$4,056,503</u>						11.50	<u>\$46,649,789</u>
29									
30									
31									
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33									
34									
35									

Piedmont Natural Gas TN
 Calculation of Payroll Lag Days
 12 Months Ended Dec 31, 2019
 Incentive Employer Contribution 401MAT RSP Contribution Match

4/26/2020
 10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1									
2									
3									
4									
5									
6	2019B06	\$159,832	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$40,917,024
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$159,832</u>							<u>\$40,917,024</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution FAP RSP Contribution

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	2019B01	\$61,450	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$706,675
2	2019B02	\$62,891	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$723,247
3	2019B03	\$64,687	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$743,896
4	2019B04	\$63,789	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$733,574
5	2019B05	\$62,261	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$716,004
6	2019B06	\$67,710	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$778,663
7	2019B07	\$63,006	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$724,569
8	2019B08	\$62,504	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$718,791
9	2019B09	\$60,846	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$699,733
10	2019B10	\$61,793	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$710,621
11	2019B11	\$60,571	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$696,563
12	2019B12	\$60,038	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$690,437
13	2019B13	\$60,334	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$693,845
14	2019B14	\$61,732	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$709,920
15	2019B15	\$59,987	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$689,850
16	2019B16	\$60,858	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$699,866
17	2019B17	\$59,773	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$687,385
18	2019B18	\$59,639	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$685,844
19	2019B19	\$60,163	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$691,877
20	2019B20	\$60,509	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$695,859
21	2019B21	\$63,952	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$735,451
22	2019B22	\$62,298	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$716,429
23	2019B23	\$62,648	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$720,455
24	2019B24	\$64,579	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$742,661
25	2019B25	\$59,820	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$687,928
26	2019B26	\$60,153	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$691,761
27									
28		<u>\$1,607,991</u>						11.50	<u>\$18,491,902</u>
29									
30									
31	Final Average Pay Plan.								
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Employer Contribution FAP RSP Contribution

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1									
2									
3									
4									
5									
6	2019B06	\$71,772	1/1/18 12:00 AM	1/1/19 12:00 AM	365.0	7/2/18 12:00 PM	3/15/19 12:00 PM	256.0	\$18,373,582
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28		<u>\$71,772</u>							<u>\$18,373,582</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Employer Contribution HSA Company Match

4/26/2020
10:55:20 AM

Line No	Payroll Description	Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Paid	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>				<u>Days</u>	<u>Dollar Days</u>
1	2019B01	\$39,186	12/17/18 12:00 AM	12/31/18 12:00 AM	14.0	12/24/18 12:00 AM	1/4/19 12:00 PM	11.5	\$450,633
2	2019B02	\$39,365	12/31/18 12:00 AM	1/14/19 12:00 AM	14.0	1/7/19 12:00 AM	1/18/19 12:00 PM	11.5	\$452,701
3	2019B03	\$39,564	1/14/19 12:00 AM	1/28/19 12:00 AM	14.0	1/21/19 12:00 AM	2/1/19 12:00 PM	11.5	\$454,987
4	2019B04	\$39,348	1/28/19 12:00 AM	2/11/19 12:00 AM	14.0	2/4/19 12:00 AM	2/15/19 12:00 PM	11.5	\$452,502
5	2019B05	\$38,007	2/11/19 12:00 AM	2/25/19 12:00 AM	14.0	2/18/19 12:00 AM	3/1/19 12:00 PM	11.5	\$437,086
6	2019B06	\$33,844	2/25/19 12:00 AM	3/11/19 12:00 AM	14.0	3/4/19 12:00 AM	3/15/19 12:00 PM	11.5	\$389,210
7	2019B07	\$29,054	3/11/19 12:00 AM	3/25/19 12:00 AM	14.0	3/18/19 12:00 AM	3/29/19 12:00 PM	11.5	\$334,117
8	2019B08	\$26,431	3/25/19 12:00 AM	4/8/19 12:00 AM	14.0	4/1/19 12:00 AM	4/12/19 12:00 PM	11.5	\$303,962
9	2019B09	\$23,374	4/8/19 12:00 AM	4/22/19 12:00 AM	14.0	4/15/19 12:00 AM	4/26/19 12:00 PM	11.5	\$268,805
10	2019B10	\$22,036	4/22/19 12:00 AM	5/6/19 12:00 AM	14.0	4/29/19 12:00 AM	5/10/19 12:00 PM	11.5	\$253,411
11	2019B11	\$19,595	5/6/19 12:00 AM	5/20/19 12:00 AM	14.0	5/13/19 12:00 AM	5/24/19 12:00 PM	11.5	\$225,346
12	2019B12	\$18,259	5/20/19 12:00 AM	6/3/19 12:00 AM	14.0	5/27/19 12:00 AM	6/7/19 12:00 PM	11.5	\$209,983
13	2019B13	\$15,463	6/3/19 12:00 AM	6/17/19 12:00 AM	14.0	6/10/19 12:00 AM	6/21/19 12:00 PM	11.5	\$177,826
14	2019B14	\$13,474	6/17/19 12:00 AM	7/1/19 12:00 AM	14.0	6/24/19 12:00 AM	7/5/19 12:00 PM	11.5	\$154,950
15	2019B15	\$13,513	7/1/19 12:00 AM	7/15/19 12:00 AM	14.0	7/8/19 12:00 AM	7/19/19 12:00 PM	11.5	\$155,395
16	2019B16	\$12,591	7/15/19 12:00 AM	7/29/19 12:00 AM	14.0	7/22/19 12:00 AM	8/2/19 12:00 PM	11.5	\$144,797
17	2019B17	\$11,261	7/29/19 12:00 AM	8/12/19 12:00 AM	14.0	8/5/19 12:00 AM	8/16/19 12:00 PM	11.5	\$129,497
18	2019B18	\$10,919	8/12/19 12:00 AM	8/26/19 12:00 AM	14.0	8/19/19 12:00 AM	8/30/19 12:00 PM	11.5	\$125,571
19	2019B19	\$10,448	8/26/19 12:00 AM	9/9/19 12:00 AM	14.0	9/2/19 12:00 AM	9/13/19 12:00 PM	11.5	\$120,149
20	2019B20	\$10,119	9/9/19 12:00 AM	9/23/19 12:00 AM	14.0	9/16/19 12:00 AM	9/27/19 12:00 PM	11.5	\$116,367
21	2019B21	\$9,384	9/23/19 12:00 AM	10/7/19 12:00 AM	14.0	9/30/19 12:00 AM	10/11/19 12:00 PM	11.5	\$107,919
22	2019B22	\$9,471	10/7/19 12:00 AM	10/21/19 12:00 AM	14.0	10/14/19 12:00 AM	10/25/19 12:00 PM	11.5	\$108,918
23	2019B23	\$9,083	10/21/19 12:00 AM	11/4/19 12:00 AM	14.0	10/28/19 12:00 AM	11/8/19 12:00 PM	11.5	\$104,451
24	2019B24	\$9,390	11/4/19 12:00 AM	11/18/19 12:00 AM	14.0	11/11/19 12:00 AM	11/22/19 12:00 PM	11.5	\$107,983
25	2019B25	\$8,568	11/18/19 12:00 AM	12/2/19 12:00 AM	14.0	11/25/19 12:00 AM	12/6/19 12:00 PM	11.5	\$98,533
26	2019B26	\$8,753	12/2/19 12:00 AM	12/16/19 12:00 AM	14.0	12/9/19 12:00 AM	12/20/19 12:00 PM	11.5	\$100,662
27									
28		<u>\$520,501</u>							<u>\$5,985,763</u>
29									
30									
31									
32									
33									
34									
35									

Piedmont Natural Gas TN
Calculation of Payroll Lag Days
12 Months Ended Dec 31, 2019
Incentive Pay LTIP

4/23/2020
2:21:40 PM

Line No	<u>Payroll Description</u>	<u>Amount</u>	<u>Start</u>	<u>Service Period</u> <u>End</u>	<u>Total</u> <u>Days</u>	<u>Midpoint</u> <u>Service Period</u>	<u>Paid</u>	<u>(Lead) Lag</u> <u>Days</u>	<u>Weighted</u> <u>Dollar Days</u>
1									
2									
3									
4	LTIP	\$648,553	1/1/16 12:00 AM	1/1/19 12:00 AM	1096.0	7/2/17 12:00 AM	3/15/19 12:00 PM	621.5	\$403,075,839
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Summary

Line No.	Resource Type	Description	Payment Amount	(Lead) Lag Days	Weighted Dollar Days
1	1B110	Qualified Pension	\$926,508	0.00	\$0
2	1B112	Employee Savings Active	\$2,243,444	24.50	\$54,974,630
3	1B114	OPEB Active	\$80,932	11.12	\$900,329
4	1B210	Medical Active	\$2,613,695	10.10	\$26,391,110
5	1B212	Dental Active	\$153,179	9.84	\$1,507,603
6	1B216	Long Term Disability	\$91,223	35.32	\$3,222,146
7	1B218	FAS112 Offset - LTD	768,426.78	8.51	\$6,540,132
8	1B310	Service/Safety Awards	\$25,486	18.31	\$466,704
9	1B312	Other Work/Family Benefits	\$1,653	2.68	\$4,433
10	1B410	Tuition Refund	\$23,178	10.36	\$240,224
11	1B415	Vacation Carryover	\$87,984	182.00	\$16,013,124
12	1B510	Basic Life	\$32,455	35.94	\$1,166,467
13	1B512	Accidental Death & Dismember.	\$11,203	36.52	\$409,156
14	1B513	Exec Supplemental Insurance	\$444	12.26	\$5,449
15	1B610	Executive Savings Plan	\$99,500	14.31	\$1,423,483
16	1B611	Executive Cash Balance	\$88,538	13.99	\$1,239,031
17	1B612	Financial Planning	\$1,186	14.43	\$17,110
18	1B613	Executive Physicals	\$63	14.24	\$893
19	1B620	Other Executive Benefits	2,361	13.50	\$31,868
20					
21					
22		Total Pensions & Benefits	<u>\$7,251,458</u>	15.80	<u>\$114,553,894</u>
23					
24					
25	1B214	Miscellaneous Other Fees	\$1,362	15.80	\$21,522
26		Other Labor Related - mostly allocated fringe	\$26,101	15.80	\$412,321
26		Other Expenses	\$2,021	15.80	\$31,924
27		Impact of payroll accruals and reversals	8,081.66	26.73	\$215,998
27		Amortization of Deferred Pension Costs	<u>2,686,343.24</u>	0.00	<u>\$0</u>
28		Total Pensions & Benefits	<u>\$9,975,367</u>	11.55	<u>\$115,235,659</u>
29		0926600-Employee Benefits- Transferred	(\$1,727,279)		
30		0926999-Non Service Cost (ASU 2017-07)	<u>(\$2,734,568)</u>		
31		Total per TN allocated income statement at 12/31/19	<u>\$5,513,520</u>	11.55	<u>\$63,692,305</u>
33					
34					
34		Account 0926000	\$9,971,550		
35		Account 0926600	(\$1,723,463)		
35		Account 0926999	<u>(\$2,734,568)</u>		
		Total per Tennessee Allocated Income Statement YTD			
36		12/31/19	<u>\$5,513,519</u>		

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Retirement Cash Balance Plan

Resource Type 1B110

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$74,150	1/1/19 12:00 AM	1/1/20 12:00 AM	365	1/31/19 12:00 AM		0.00	\$0
2	February Payment	\$74,150	1/1/19 12:00 AM	1/1/20 12:00 AM	365	2/28/19 12:00 AM		0.00	\$0
3	March Payment	\$74,150	1/1/19 12:00 AM	1/1/20 12:00 AM	365	3/31/19 12:00 AM		0.00	\$0
4	April Payment	\$74,150	1/1/19 12:00 AM	1/1/20 12:00 AM	365	4/30/19 12:00 AM		0.00	\$0
5	May Payment	\$74,150	1/1/19 12:00 AM	1/1/20 12:00 AM	365	5/31/19 12:00 AM		0.00	\$0
6	June Payment	\$74,150	1/1/19 12:00 AM	1/1/20 12:00 AM	365	6/30/19 12:00 AM		0.00	\$0
7	July Payment	\$78,917	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/31/19 12:00 AM		0.00	\$0
8	August Payment	\$78,917	1/1/19 12:00 AM	1/1/20 12:00 AM	365	8/31/19 12:00 AM		0.00	\$0
9	September Payment	\$78,917	1/1/19 12:00 AM	1/1/20 12:00 AM	365	9/30/19 12:00 AM		0.00	\$0
10	October Payment	\$81,620	1/1/19 12:00 AM	1/1/20 12:00 AM	365	10/31/19 12:00 AM		0.00	\$0
11	November Payment	\$81,620	1/1/19 12:00 AM	1/1/20 12:00 AM	365	11/30/19 12:00 AM		0.00	\$0
12	December Payment	\$81,620	1/1/19 12:00 AM	1/1/20 12:00 AM	365	12/31/19 12:00 AM		0.00	\$0
13									
14		<u>\$926,508</u>							<u>\$0</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$926,508			
17									
18		Total Weighted Dollar Days				\$0			
19									
20		(Lead) Lag Days				0.00			
21									
22									
23		Note : Allocated Pension cost that will be proformed out for revenue requirements. Zero lag assigned.							

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Retirement Savings Plan

Resource Type 1B112

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$138,582							
2	February Payment	\$193,233							
3	March Payment	\$279,426							
4	April Payment	\$165,951							
5	May Payment	\$168,820							
6	June Payment	\$168,568							
7	July Payment	\$173,273							
8	August Payment	\$221,034							
9	September Payment	\$174,756							
10	October Payment	\$174,508							
11	November Payment	\$182,146							
12	December Payment	\$203,147							
13									
14		<u>\$2,243,444</u>							
15									
16		Total Payment Amount for 12 months ended 12/31/2019					\$2,243,444		
17									
18		Total Weighted Dollar Days					\$54,974,630		
19									
20		(Lead) Lag Days					24.50		
21									
22		Note: Represents employer payroll contributions for 401K and other savings plans. Lag used from payroll employer contributions lag calculation.							
23									
24									
25									
26									
27									
28									

Piedmont Natural Gas Company, Inc.
Tennessee Operations
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
FAS 106 - OPEB

Resource Type 1B114

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$6,748	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/30/19 12:00 PM	14.00	\$94,466
2	February Payment	\$6,748	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/26/19 12:00 PM	11.50	\$77,597
3	March Payment	\$6,708	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/28/19 12:00 PM	12.00	\$80,498
4	April Payment	\$6,748	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/29/19 12:00 PM	13.50	\$91,092
5	May Payment	\$6,748	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	5/29/19 12:00 PM	13.00	\$87,719
6	June Payment	\$6,748	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/27/19 12:00 PM	11.50	\$77,597
7	July Payment	\$6,748	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/30/19 12:00 PM	14.00	\$94,466
8	August Payment	\$6,748	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	8/26/19 12:00 PM	10.00	\$67,476
9	September Payment	\$6,748	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/27/19 12:00 PM	11.50	\$77,597
10	October Payment	\$6,748	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/25/19 12:00 PM	9.00	\$60,728
11	November Payment	\$6,748	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/25/19 12:00 PM	9.50	\$64,102
12	December Payment	\$6,748	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/20/19 12:00 PM	4.00	\$26,990
13									
14		<u>\$80,932</u>							<u>\$900,329</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$80,932			
17									
18		Total Weighted Dollar Days				\$900,329			
19									
20		(Lead) Lag Days				11.12			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Active Medical

Resource Type 1B210

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$244,108							
2	February Payment	\$296,603							
3	March Payment	(\$79,954)							
4	April Payment	\$202,304							
5	May Payment	\$248,842							
6	June Payment	\$246,354							
7	July Payment	\$244,910							
8	August Payment	\$258,435							
9	September Payment	\$106,346							
10	October Payment	\$240,922							
11	November Payment	\$241,051							
12	December Payment	\$363,774							
13									
14		<u>\$2,613,695</u>							
15									
16		Total Payment Amount for 12 months ended 12/31/2019					\$2,613,695		
17									
18		Total Weighted Dollar Days					\$26,391,110		
19									
20		(Lead) Lag Days					10.10		
21									
22									
23		Note: Lags based on weighted average of semi monthly and bi weekly payroll deduction Medical lags.							
24									
25									

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Active Dental

Resource Type 1B212

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$14,112							
2	February Payment	\$14,048							
3	March Payment	\$13,788							
4	April Payment	\$13,891							
5	May Payment	\$13,920							
6	June Payment	\$13,920							
7	July Payment	\$13,960							
8	August Payment	\$13,877							
9	September Payment	\$13,848							
10	October Payment	\$13,903							
11	November Payment	\$13,911							
12	December Payment	\$0							
13									
14		<u>\$153,179</u>							
15									
16		Total Payment Amount for 12 months ended 12/31/2019					\$153,179		
17									
18		Total Weighted Dollar Days					\$1,507,603		
19									
20		(Lead) Lag Days					9.84		
21									
22									
23		Note: Lags based on weighted average of semi monthly and bi weekly payroll deduction Dental lags.							
24									
25									

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Long-Term Disability

Resource Type 1B216

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	5,921							
2	February Payment	7,720							
3	March Payment	7,610							
4	April Payment	7,621							
5	May Payment	7,627							
6	June Payment	7,634							
7	July Payment	7,631							
8	August Payment	7,621							
9	September Payment	7,581							
10	October Payment	7,567							
11	November Payment	7,521							
12	December Payment	9,169							
13									
14		<u>\$91,223</u>							
15									
16		Total Payment Amount for 12 months ended 12/31/2019					\$91,223		
17									
18		Total Weighted Dollar Days					\$3,222,146		
19									
20		(Lead) Lag Days					35.32		
21									
22									
23		Note: Lags based on weighted average of semi monthly and bi weekly payroll deduction Long Term Disability lags.							
24									
25									

Account	Fiscal Year	Monetary Amount	Vendor ID	Vendor Name JD	Invoice ID JD	Voucher ID JD	TN Portion	TN Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead)	Lag Days	Weighted Dollar Days
									Start	End						
3	2019	(4,414.11)														
6	2019	(728,173.00)														
6	2019	(1,935,396.00)														
7	2019	(92,732.42)														
8	2019	(111,264.30)														
9	2019	(33,612.19)														
10	2019	(77,514.39)														
11	2019	(1,362,954.00)														
12	2019	184,866.00														
12	2019	(218,750.00)														
1	2019	1,037.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDING	11151867	16.85%	174.73	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/30/19 12:00 PM	14.00		\$2,446
1	2019	44,761.56	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGJAN19	11151913	16.85%	7,542.32	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/30/19 12:00 PM	14.00		\$105,593
2	2019	1,133.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGFEB19	11171587	16.85%	190.91	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/26/19 12:00 PM	11.50		\$2,195
2	2019	55,945.72	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGFEB19	11171544	16.85%	9,426.85	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/26/19 12:00 PM	11.50		\$108,409
3	2019	1,249.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGMAR19	11193500	16.85%	210.46	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/28/19 12:00 PM	12.00		\$2,525
3	2019	59,295.96	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGMAR19	11193507	16.85%	9,991.37	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/28/19 12:00 PM	12.00		\$119,896
4	2019	1,354.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGAPR19	11214883	16.85%	228.15	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/29/19 12:00 PM	13.50		\$3,080
4	2019	253,861.00	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGAPR19	11214827	16.85%	42,775.58	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/29/19 12:00 PM	13.50		\$577,470
5	2019	1,405.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGMAY19	11236081	16.85%	236.74	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	5/29/19 12:00 PM	13.00		\$3,078
5	2019	67,458.64	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGMAY19-2	11236080	16.85%	11,366.78	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	5/29/19 12:00 PM	13.00		\$147,768
6	2019	63,868.64	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGJUN19	11253727	16.85%	10,761.87	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/27/19 12:00 PM	11.50		\$123,761
6	2019	1,405.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGJUN19	11253771	16.85%	236.74	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/28/19 12:00 PM	12.50		\$2,959
7	2019	1,354.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGJUL19	11275283	16.85%	228.15	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/30/19 12:00 PM	14.00		\$3,194
7	2019	63,868.64	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGJUL19	11275557	16.85%	10,761.87	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/30/19 12:00 PM	14.00		\$150,666
8	2019	69,875.48	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGAUG19	11292461	16.85%	11,774.02	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	8/26/19 12:00 PM	10.00		\$117,740
8	2019	1,439.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGAUG19	11292589	16.85%	242.47	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	8/27/19 12:00 PM	11.00		\$2,667
9	2019	1,439.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGSEP19	11309141	16.85%	242.47	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/19/19 12:00 PM	3.50		\$849
9	2019	248,164.00	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGSEP19REV	11314748	16.85%	41,815.63	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/27/19 12:00 PM	11.50		\$480,880
10	2019	69,875.48	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGOCT19	11329018	16.85%	11,774.02	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/17/19 12:00 PM	1.00		\$11,774
10	2019	1,466.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGOCT19A	11334429	16.85%	247.02	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/25/19 12:00 PM	9.00		\$2,223
11	2019	73,760.40	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGNOV19	11343641	16.85%	12,428.63	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/7/19 12:00 PM	(8.50)		(\$105,643)
11	2019	1,488.00	0000151109	DUKE ENERGY MEDICAL	ACTIVEDENFUNDINGNOV19	11354457	16.85%	250.73	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/25/19 12:00 PM	9.50		\$2,382
12	2019	76,470.16	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGDEC19	11362619	16.85%	12,885.22	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/5/19 12:00 PM	(11.00)		(\$141,737)
12	2019	76,003.00	0000151109	DUKE ENERGY MEDICAL	MEDFUNDINGDEC19A	11373974	16.85%	12,806.51	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/20/19 12:00 PM	4.00		\$51,226
															\$208,599	
															8.51	\$1,775,402

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Service/Safety Awards

Resource Type 1B310

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	(\$507)	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/31/19 12:00 PM	15.00	(\$7,611)
2	February Payment	2,596	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/28/19 12:00 PM	13.50	\$35,049
3	March Payment	4,107	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/20/19 12:00 PM	4.00	\$16,429
4	April Payment	1,780	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/1/19 12:00 PM	(14.50)	(\$25,810)
5	May Payment	1,931	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	6/14/19 12:00 PM	29.00	\$56,007
6	June Payment	2,304	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/19/19 12:00 PM	3.50	\$8,063
7	July Payment	3,375	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	9/18/19 12:00 PM	64.00	\$215,976
8	August Payment	2,239	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	10/9/19 12:00 PM	54.00	\$120,896
9	September Payment	2,754	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	10/9/19 12:00 PM	23.50	\$64,724
10	October Payment	1,795	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/11/19 12:00 PM	(5.00)	(\$8,977)
11	November Payment	1,247	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/27/19 12:00 PM	11.50	\$14,339
12	December Payment	1,865	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/4/19 12:00 PM	(12.00)	(\$22,380)
13									
14		<u>25,486</u>							<u>\$466,704</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$25,486			
17									
18		Total Weighted Dollar Days				\$466,704			
19									
20		(Lead) Lag Days				18.31			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Other Work/Family

Resource Type 1B312

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$51	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/17/19 12:00 PM	1.00	\$51
2	February Payment	\$114	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/20/19 12:00 PM	5.50	\$629
3	March Payment	\$83	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/18/19 12:00 PM	2.00	\$167
4	April Payment	\$521	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/16/19 12:00 PM	0.50	\$261
5	May Payment	\$94	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	5/16/19 12:00 PM	0.00	\$0
6	June Payment	\$94	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/19/19 12:00 PM	3.50	\$327
7	July Payment	\$94	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/17/19 12:00 PM	1.00	\$94
8	August Payment	\$94	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	8/19/19 12:00 PM	3.00	\$281
9	September Payment	\$104	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/19/19 12:00 PM	3.50	\$363
10	October Payment	\$107	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/31/19 12:00 PM	15.00	\$1,605
11	November Payment	\$117	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/18/19 12:00 PM	2.50	\$293
12	December Payment	\$182	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/18/19 12:00 PM	2.00	\$363
13									
14		<u>\$1,653</u>							<u>\$4,433</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$1,653			
17									
18		Total Weighted Dollar Days				\$4,433			
19									
20		(Lead) Lag Days				2.68			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Tuition Reimbursement - Undergraduate

Resource Type 1B410

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$1,329	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/24/19 12:00 PM	8.00	\$10,629
2	February Payment	\$2,478	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/25/19 12:00 PM	10.50	\$26,020
3	March Payment	\$1,737	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/28/19 12:00 PM	12.00	\$20,842
4	April Payment	\$2,139	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/30/19 12:00 PM	14.50	\$31,012
5	May Payment	\$4,657	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	5/28/19 12:00 PM	12.00	\$55,881
6	June Payment	\$668	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/21/19 12:00 PM	5.50	\$3,675
7	July Payment	\$3,792	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/30/19 12:00 PM	14.00	\$53,089
8	August Payment	\$1,038	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	8/29/19 12:00 PM	13.00	\$13,488
9	September Payment	\$682	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/27/19 12:00 PM	11.50	\$7,839
10	October Payment	\$890	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/21/19 12:00 PM	5.00	\$4,450
11	November Payment	\$324	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/14/19 12:00 PM	(1.50)	(\$485)
12	December Payment	\$3,446	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/20/19 12:00 PM	4.00	\$13,783
13									
14		<u>\$23,178</u>							<u>\$240,224</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$23,178			
17									
18		Total Weighted Dollar Days				\$240,224			
19									
20		(Lead) Lag Days				10.36			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Vacation Carryover

Resource Type 1B415

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			\$0
2	February Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
3	March Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
4	April Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
5	May Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
6	June Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
7	July Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
8	August Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
9	September Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
10	October Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
11	November Payment		1/1/17 12:00 AM	1/1/18 12:00 AM	365	7/2/17 12:00 PM			
12	December Payment	\$87,984	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	12/31/19 12:00 PM	182.00	\$16,013,124
13									
14		<u>\$87,984</u>							<u>\$16,013,124</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$87,984			
17									
18		Total Weighted Dollar Days				\$16,013,124			
19									
20		(Lead) Lag Days				182.00			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Basic Life

Resource Type 1B510

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$2,221							
2	February Payment	\$2,703							
3	March Payment	\$2,721							
4	April Payment	\$2,669							
5	May Payment	\$2,789							
6	June Payment	\$2,773							
7	July Payment	\$2,761							
8	August Payment	\$2,751							
9	September Payment	\$2,753							
10	October Payment	\$2,738							
11	November Payment	\$2,799							
12	December Payment	\$2,776							
13									
14		<u>\$32,455</u>							
15									
16		Total Payment Amount for 12 months ended 12/31/2019					\$32,455		
17									
18		Total Weighted Dollar Days					\$1,166,467		
19									
20		(Lead) Lag Days					35.94		
21									
22									
23		Note: Lags based on weighted average of semi monthly and bi weekly payroll deduction Basic Life lags.							
24									
25									

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Accidental Death and Dismemberment

Resource Type 1B512

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$928							
2	February Payment	\$918							
3	March Payment	\$886							
4	April Payment	\$890							
5	May Payment	\$886							
6	June Payment	\$876							
7	July Payment	\$876							
8	August Payment	\$874							
9	September Payment	\$875							
10	October Payment	\$873							
11	November Payment	\$868							
12	December Payment	\$1,453							
13									
14		<u>\$11,203</u>							
15									
16		Total Payment Amount for 12 months ended 12/31/2019					\$11,203		
17									
18		Total Weighted Dollar Days					\$409,156		
19									
20		(Lead) Lag Days					36.52		
21									
22									
23		Note: Lags based on weighted average of semi monthly and bi weekly payroll deduction AD&D lags.							
24									
25									

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Supplemental Insurance

Resource Type 1B513

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment		1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM			
2	February Payment		2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM			
3	March Payment		3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM			
4	April Payment		4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM			
5	May Payment		5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM			
6	June Payment		6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM			
7	July Payment		7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM			
8	August Payment		8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM			
9	September Payment		9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM			
10	October Payment		10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM			
11	November Payment	\$348	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/27/19 12:00 PM	11.50	\$4,000
12	December Payment	\$97	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/31/19 12:00 PM	15.00	\$1,449
13									
14		<u>\$444</u>							<u>\$5,449</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$444			
17									
18		Total Weighted Dollar Days				\$5,449			
19									
20		(Lead) Lag Days				12.26			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Executive Savings Plan

Resource Type 1B610

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$35,176	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/31/19 12:00 PM	15.00	\$527,634
2	February Payment	\$11,181	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/28/19 12:00 PM	13.50	\$150,945
3	March Payment	\$5,754	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/29/19 12:00 PM	13.00	\$74,801
4	April Payment	\$10,849	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/30/19 12:00 PM	14.50	\$157,315
5	May Payment	(\$18,169)	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	5/31/19 12:00 PM	15.00	(\$272,533)
6	June Payment	\$21,930	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/30/19 12:00 PM	14.50	\$317,982
7	July Payment	\$1,851	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/31/19 12:00 PM	15.00	\$27,764
8	August Payment	(\$394)	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	8/30/19 12:00 PM	14.00	(\$5,520)
9	September Payment	\$7,237	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/30/19 12:00 PM	14.50	\$104,933
10	October Payment	\$7,121	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/31/19 12:00 PM	15.00	\$106,813
11	November Payment	\$6,033	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/27/19 12:00 PM	11.50	\$69,384
12	December Payment	\$10,931	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/31/19 12:00 PM	15.00	\$163,964
13									
14		<u>\$99,500</u>							<u>\$1,423,483</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$99,500			
17									
18		Total Weighted Dollar Days				\$1,423,483			
19									
20		(Lead) Lag Days				14.31			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Executive Cash Balance Plan

Resource Type 1B611

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$3,985	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/31/19 12:00 PM	15.00	\$59,772
2	February Payment	(\$1,612)	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/28/19 12:00 PM	13.50	(\$21,763)
3	March Payment	\$3,093	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/29/19 12:00 PM	13.00	\$40,214
4	April Payment	\$2,780	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/30/19 12:00 PM	14.50	\$40,317
5	May Payment	\$2,686	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	5/31/19 12:00 PM	15.00	\$40,284
6	June Payment	\$58,474	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/30/19 12:00 PM	14.50	\$847,874
7	July Payment	\$2,780	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/31/19 12:00 PM	15.00	\$41,707
8	August Payment	\$2,733	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	8/30/19 12:00 PM	14.00	\$38,263
9	September Payment	\$2,686	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/30/19 12:00 PM	14.50	\$38,942
10	October Payment	\$2,780	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/31/19 12:00 PM	15.00	\$41,707
11	November Payment	\$2,733	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/27/19 12:00 PM	11.50	\$31,430
12	December Payment	\$2,686	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/31/19 12:00 PM	15.00	\$40,284
13		\$2,733							
14		<u>\$88,538</u>							<u>\$1,239,031</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$88,538			
17									
18		Total Weighted Dollar Days				\$1,239,031			
19									
20		(Lead) Lag Days				13.99			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Financial Planning

Resource Type 1B612

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment	\$184	1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM	1/31/19 12:00 PM	15.00	\$2,761
2	February Payment	\$35	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/28/19 12:00 PM	13.50	\$474
3	March Payment	\$21	3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM	3/29/19 12:00 PM	13.00	\$272
4	April Payment	\$68	4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM	4/30/19 12:00 PM	14.50	\$984
5	May Payment	\$189	5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM	5/31/19 12:00 PM	15.00	\$2,836
6	June Payment	\$55	6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM	6/30/19 12:00 PM	14.50	\$796
7	July Payment	\$54	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/31/19 12:00 PM	15.00	\$810
8	August Payment	\$169	8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM	8/30/19 12:00 PM	14.00	\$2,362
9	September Payment	\$36	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/30/19 12:00 PM	14.50	\$519
10	October Payment	\$54	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/31/19 12:00 PM	15.00	\$810
11	November Payment	\$96	11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM	11/27/19 12:00 PM	11.50	\$1,099
12	December Payment	\$226	12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM	12/31/19 12:00 PM	15.00	\$3,388
13									
14		<u>\$1,186</u>							<u>\$17,110</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$1,186			
17									
18		Total Weighted Dollar Days				\$17,110			
19									
20		(Lead) Lag Days				14.43			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Executive Physicals

Resource Type 1B613

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment		1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM			
2	February Payment	\$24	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/28/19 12:00 PM	13.50	\$320
3	March Payment		3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM			
4	April Payment		4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM			
5	May Payment		5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM			
6	June Payment		6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM			
7	July Payment		7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM			
8	August Payment		8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM			
9	September Payment	\$24	9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM	9/30/19 12:00 PM	14.50	\$344
10	October Payment	\$15	10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM	10/31/19 12:00 PM	15.00	\$229
11	November Payment		11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM			
12	December Payment		12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM			
13									
14		<u>\$63</u>							<u>\$893</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$63			
17									
18		Total Weighted Dollar Days				\$893			
19									
20		(Lead) Lag Days				14.24			

Piedmont Natural Gas Company, Inc.
Calculation of Pensions and Benefits (Lead) Lag Days
12 Months Ended December 31, 2019
Other Executive Benefits

Resource Type 1B620

Line No.	Month	Payment Amount	Service Period		Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days
			Start	End					
1	January Payment		1/1/19 12:00 AM	2/1/19 12:00 AM	31	1/16/19 12:00 PM			
2	February Payment	\$2,360	2/1/19 12:00 AM	3/1/19 12:00 AM	28	2/15/19 12:00 AM	2/28/19 12:00 PM	13.50	\$31,855
3	March Payment		3/1/19 12:00 AM	4/1/19 12:00 AM	31	3/16/19 12:00 PM			
4	April Payment		4/1/19 12:00 AM	5/1/19 12:00 AM	30	4/16/19 12:00 AM			
5	May Payment		5/1/19 12:00 AM	6/1/19 12:00 AM	31	5/16/19 12:00 PM			
6	June Payment		6/1/19 12:00 AM	7/1/19 12:00 AM	30	6/16/19 12:00 AM			
7	July Payment	\$1	7/1/19 12:00 AM	8/1/19 12:00 AM	31	7/16/19 12:00 PM	7/31/19 12:00 PM	15.00	\$14
8	August Payment		8/1/19 12:00 AM	9/1/19 12:00 AM	31	8/16/19 12:00 PM			
9	September Payment		9/1/19 12:00 AM	10/1/19 12:00 AM	30	9/16/19 12:00 AM			
10	October Payment		10/1/19 12:00 AM	11/1/19 12:00 AM	31	10/16/19 12:00 PM			
11	November Payment		11/1/19 12:00 AM	12/1/19 12:00 AM	30	11/16/19 12:00 AM			
12	December Payment		12/1/19 12:00 AM	1/1/20 12:00 AM	31	12/16/19 12:00 PM			
13									
14		<u>\$2,361</u>							<u>\$31,868</u>
15									
16		Total Payment Amount for 12 months ended 12/31/2019				\$2,361			
17									
18		Total Weighted Dollar Days				\$31,868			
19									
20		(Lead) Lag Days				13.50			

Piedmont Natural Gas Company Inc.
Fleet Costs Pool \$\$ - ARI
January 1, 2019 - December 31, 2019
Acct 0803290

ARI Invoice #	TN Amount	Payment Date	Invoice Date	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
MF1LQK	91,187.12	2/11/19 12:00 PM	1/26/2019	12/27/18 12:00 PM	1/26/19 12:00 PM	30	1/11/19 12:00 PM	2/11/19 12:00 PM	31.00	\$2,826,801
MF2KVN	104,598.86	3/14/19 12:00 PM	2/26/2019	1/27/19 12:00 PM	2/26/19 12:00 PM	30	2/11/19 12:00 PM	3/14/19 12:00 PM	31.00	\$3,242,565
MF3KVP	63,701.08	4/8/19 12:00 PM	3/26/2019	2/27/19 12:00 PM	3/26/19 12:00 PM	27	3/13/19 12:00 AM	4/8/19 12:00 PM	26.50	\$1,688,079
MF4KWT	93,536.33	5/6/19 12:00 PM	4/26/2019	3/27/19 12:00 PM	4/26/19 12:00 PM	30	4/11/19 12:00 PM	5/6/19 12:00 PM	25.00	\$2,338,408
MF5KVF	97,818.90	6/5/19 12:00 PM	5/25/2019	4/27/19 12:00 PM	5/25/19 12:00 PM	28	5/11/19 12:00 PM	6/5/19 12:00 PM	25.00	\$2,445,472
MF6L16	91,094.62	8/12/19 12:00 PM	6/26/2019	5/26/19 12:00 PM	6/26/19 12:00 PM	31	6/11/19 12:00 AM	8/12/19 12:00 PM	62.50	\$5,693,414
MF7ML3	117,812.79	9/20/19 12:00 PM	7/26/2019	6/27/19 12:00 PM	7/26/19 12:00 PM	29	7/12/19 12:00 AM	9/20/19 12:00 AM	70.00	\$8,246,895
MF8MY5	96,431.37	9/18/19 12:00 PM	8/27/2019	7/27/19 12:00 PM	8/27/19 12:00 PM	31	8/12/19 12:00 AM	9/18/19 12:00 PM	37.50	\$3,616,176
MF9MWQ	104,395.26	10/28/19 12:00 PM	9/27/2019	8/28/19 12:00 PM	9/27/19 12:00 PM	30	9/12/19 12:00 PM	10/28/19 12:00 PM	46.00	\$4,802,182
MGCMR1	92,154.36	11/12/19 12:00 PM	10/26/2019	9/28/19 12:00 PM	10/26/19 12:00 PM	28	10/12/19 12:00 PM	11/12/19 12:00 PM	31.00	\$2,856,785
MGDM3K	96,883.01	12/9/19 12:00 PM	11/26/2019	10/27/19 12:00 PM	11/26/19 12:00 PM	30	11/11/19 12:00 PM	12/9/19 12:00 PM	28.00	\$2,712,724
MGFM4T, MGFM4V, MGFM4W	90,142.16	1/20/20 12:00 PM	12/26/2019	11/27/19 12:00 PM	12/26/19 12:00 PM	29	12/12/19 12:00 AM	1/20/20 12:00 PM	39.50	\$3,560,615
A89396	5,674.38	11/27/19 12:00 PM	11/22/2019	10/23/19 12:00 PM	11/22/19 12:00 PM	30	11/7/19 12:00 PM	11/27/19 12:00 PM	20.00	\$113,488
	<u>1,145,430.24</u>					383			<u>38.54</u>	<u>\$44,143,604</u>
Total Fleet ARI	1,145,430.24									
O&M Percentage	71.19%									
Total TN Allocated O&M	<u>\$815,428</u>									

Piedmont Natural Gas - Tennessee
Calculation of Credit Card O&M Expense Lag Days
12 Months Ended Dec 31, 2019

	Paid to Bank of America								
	Percentage Allocation to PNG TN	16.85%	Duke Energy Corporate One Card						
	Estimated Percent to O&M Exp	75.33%							
Line		Payment	<u>Service Period</u>		Total	Midpoint	Check	(Lead) Lag	Weighted
<u>No</u>	<u>Month</u>	<u>Amount</u>	<u>Start</u>	<u>End</u>	<u>Days</u>	<u>Service Period</u>	<u>Date</u>	<u>Days</u>	<u>Dollar Days</u>
1	January	\$383,347.00	12/28/18 12:00 AM	1/28/19 12:00 AM	31	1/12/19 12:00 PM	2/14/19 12:00 PM	33.0	\$12,650,451
2	February	\$1,010,717.00	1/28/19 12:00 AM	2/28/19 12:00 AM	31	2/12/19 12:00 PM	3/14/19 12:00 PM	30.0	30,321,510
3	March	\$1,410,529.00	2/28/19 12:00 AM	3/28/19 12:00 AM	28	3/14/19 12:00 AM	4/12/19 12:00 PM	29.5	41,610,606
4	April	\$1,408,910.00	3/28/19 12:00 AM	4/28/19 12:00 AM	31	4/12/19 12:00 PM	5/14/19 12:00 PM	32.0	45,085,120
5	May	\$1,516,186.00	4/28/19 12:00 AM	5/28/19 12:00 AM	30	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	49,276,045
6	June	\$1,432,758.00	5/28/19 12:00 AM	6/28/19 12:00 AM	31	6/12/19 12:00 PM	7/12/19 12:00 PM	30.0	42,982,740
7	July	\$1,594,800.00	6/28/19 12:00 AM	7/28/19 12:00 AM	30	7/13/19 12:00 AM	8/14/19 12:00 PM	32.5	51,831,000
8	August	\$1,722,221.00	7/28/19 12:00 AM	8/28/19 12:00 AM	31	8/12/19 12:00 PM	9/13/19 12:00 PM	32.0	55,111,072
9	September	\$1,613,286.00	8/28/19 12:00 AM	9/28/19 12:00 AM	31	9/12/19 12:00 PM	10/14/19 12:00 PM	32.0	51,625,152
10	October	\$1,516,108.00	9/28/19 12:00 AM	10/28/19 12:00 AM	30	10/13/19 12:00 AM	11/14/19 12:00 PM	32.5	49,273,510
11	November	\$1,452,920.00	10/28/19 12:00 AM	11/28/19 12:00 AM	31	11/12/19 12:00 PM	12/13/19 12:00 PM	31.0	45,040,520
12	December	\$1,921,166.00	11/28/19 12:00 AM	12/28/19 12:00 AM	30	12/13/19 12:00 AM	1/14/20 12:00 PM	32.5	62,437,895
13									
14									
15		\$16,982,948			365				\$537,245,621
16									
17									
18		Total Payment Amount 12 months ended 12/31/19				\$16,982,948			
19									
20		Total Weighted Dollar Days				\$537,245,621			
21									
22		(Lead) Lag Days				31.63			
23									
24		Allocation to PNG TN				16.85%			
25		Allocation to O&M Expense				75.33%			
26		Allocated O&M Expense				\$2,155,118			
27									
28									
29									
30									

Piedmont Natural Gas - Tennessee
Calculation of Credit Card O&M Expense Lag Days
12 Months Ended Dec 31, 2019

	Paid to Bank of America									
	Percentage Allocation to PNG NC		16.85%		Duke Energy Virtual Card					
	Estimated Percent to O&M Exp		9.31%							
Line		Payment	<u>Service Period</u>		Total	Midpoint	Check	(Lead) Lag	Weighted	
<u>No</u>	<u>Month</u>	<u>Amount</u>	<u>Start</u>	<u>End</u>	<u>Days</u>	<u>Service Period</u>	<u>Date</u>	<u>Days</u>	<u>Dollar Days</u>	
1	January	\$5,030,605	12/28/18 12:00 AM	1/28/19 12:00 AM	31	1/12/19 12:00 PM	2/14/19 12:00 PM	33.0	\$166,009,965	
2	February	\$6,285,146	1/28/19 12:00 AM	2/28/19 12:00 AM	31	2/12/19 12:00 PM	3/14/19 12:00 PM	30.0	188,554,380	
3	March	\$4,202,492	2/28/19 12:00 AM	3/28/19 12:00 AM	28	3/14/19 12:00 AM	4/12/19 12:00 PM	29.5	123,973,514	
4	April	\$7,818,785	3/28/19 12:00 AM	4/28/19 12:00 AM	31	4/12/19 12:00 PM	5/14/19 12:00 PM	32.0	250,201,120	
5	May	\$5,376,798	4/28/19 12:00 AM	5/28/19 12:00 AM	30	5/13/19 12:00 AM	6/14/19 12:00 PM	32.5	174,745,935	
6	June	\$6,800,278	5/28/19 12:00 AM	6/28/19 12:00 AM	31	6/12/19 12:00 PM	7/12/19 12:00 PM	30.0	204,008,340	
7	July	\$5,666,552	6/28/19 12:00 AM	7/28/19 12:00 AM	30	7/13/19 12:00 AM	8/14/19 12:00 PM	32.5	184,162,940	
8	August	\$4,928,998	7/28/19 12:00 AM	8/28/19 12:00 AM	31	8/12/19 12:00 PM	9/13/19 12:00 PM	32.0	157,727,936	
9	September	\$4,014,336	8/28/19 12:00 AM	9/28/19 12:00 AM	31	9/12/19 12:00 PM	10/14/19 12:00 PM	32.0	128,458,750	
10	October	\$4,714,940	9/28/19 12:00 AM	10/28/19 12:00 AM	30	10/13/19 12:00 AM	11/14/19 12:00 PM	32.5	153,235,557	
11	November	\$8,739,378	10/28/19 12:00 AM	11/28/19 12:00 AM	31	11/12/19 12:00 PM	12/13/19 12:00 PM	31.0	270,920,718	
12	December	\$4,009,325	11/28/19 12:00 AM	12/28/19 12:00 AM	30	12/13/19 12:00 AM	1/14/20 12:00 PM	32.5	130,303,063	
13										
14										
15		<u>\$67,587,633</u>			<u>365</u>				<u>\$2,132,302,218</u>	
16										
17										
18		Total Payment Amount 12 months ended 12/31/18				\$67,587,633				
19										
20		Total Weighted Dollar Days				\$2,132,302,218				
21										
22		(Lead) Lag Days				31.55				
23										
24		Allocation to PNG TN				16.85%				
25		Allocation to O&M Expense				9.31%				
26		Allocated O&M Expense				\$1,060,300				

Note: The Virtual Cards are used as a payment method to vendors who have signed up for this method instead of issuing an ACH or check.
The invoices submitted by vendors in the VCC program are primarily for capital expenditures.

PIEDMONT NATURAL GAS COMPANY, INC.
Jurisdictional Cost Allocation -- Composite Factors
For the Twelve Months Ended 12-31-19

	Balances as of 12/31/18				Factors Applicable to Allocations for Twelve Months Ended December 2019			
	NC	SC	TN	Total	NC	SC	TN	Total
3-State Factor								
Direct Labor as of 12/31/18	\$ 48,875,037	\$ 7,229,146	\$ 10,565,281	\$ 66,669,463	73.30%	10.85%	15.85%	100.00%
Gross Plant as of 12/31/18	\$ 5,107,613,260	\$ 632,355,136	\$ 1,212,977,064	\$ 6,952,945,461	73.46%	9.09%	17.45%	100.00%
March 2018 Customers	730,426	144,534	182,284	1,057,243	<u>69.09%</u>	<u>13.67%</u>	<u>17.24%</u>	<u>100.00%</u>
Composite Allocation Factors					71.95%	11.20%	16.85%	100.00%
2-State Factor								
Direct Labor as of 12/31/18	\$ 48,875,037	\$ 7,229,146	\$ -	\$ 56,104,182	87.11%	12.89%	0.00%	100.00%
Gross Plant as of 12/31/18	\$ 5,107,613,260	\$ 632,355,136	\$ -	\$ 5,739,968,396	88.98%	11.02%	0.00%	100.00%
March 2018 Customers	730,426	144,534	-	874,960	<u>83.48%</u>	<u>16.52%</u>	<u>0.00%</u>	<u>100.00%</u>
Composite Allocation Factors					86.53%	13.47%	0.00%	100.00%

Pirdmont Natural Gas - TN
Calculation of Service Company Charges Lead Lag Days
12 Months Ended Dec 31, 2019

4/26/2020
3:17:28 PM

Line No	Strata	Sample Population	Sample Size	Sample Sample	Sample Weighted Dollars	Population Weighted Dollars	Lag Days
1	<u>Sraturm 1 - Largest vouchers over \$7,500</u>	\$551,091	22	\$551,091	-\$29,328,340	-\$29,328,340	-53.22
2							
3	<u>Sraturm 2 - Every 2000th voucher under \$7500</u>	2,037,383	22	\$371	\$15,094	\$82,808,611	40.64
4							
5	Total	<u>\$2,588,474</u>	<u>44</u>	<u>\$551,462</u>	<u>-\$29,313,246</u>	<u>\$53,480,271</u>	<u>20.66</u>
6							
7							
8							
9							

Piedmont Natural Gas Company Inc
Supplemental Data Provided for DR #33
Transaction Level Detail for Source Code AP
For the Twelve Months Ended 12/31/19

										Service	Service	Total	Mid-Point	Payment	(Lead) Lag	Weighted									
Accou	Fiscal	Account	Account Long Descr	CB	Monetary Amc	Vendor ID	AP	Vendor Name	JD	Invoice ID	JD	PNG %	PNG Amount	TN %	TN Amount	From	To	Days	Calculation	Date	Date	Days	Dollar	Days	
7	2019	0921400	Computer Services Expenses		7,842,119.11	0000072704		ORACLE AMERICA INC		44589855		7.22%	566,201.00	16.85%	95,404.87	5/31/19 12:00 AM	5/31/20 12:00 AM	366	11/30/19 12:00 AM	8/12/19 12:00 PM	(109.50)	-\$10,446,833			
1	2019	0923000	Outside Services Employed		487,250.00	0000192366		PWC HOLDINGS NO 21 LLC		17901648505		74.56%	363,293.60	16.85%	61,214.97	11/1/18 12:00 AM	11/30/18 12:00 AM	29	11/15/18 12:00 PM	2/7/19 12:00 PM		84.00	\$5,142,058		
5	2019	0921400	Computer Services Expenses		4,934,628.00	0000148580		BMC SOFTWARE INC		502500		7.22%	356,280.14	16.85%	60,033.20	3/31/19 12:00 AM	3/30/21 12:00 AM	730	3/30/20 12:00 AM	5/17/19 12:00 PM	(317.50)	-\$19,060,542			
8	2019	0923000	Outside Services Employed		293,324.50	0000192366		PWC HOLDINGS NO 21 LLC		1790189163-4		74.56%	218,702.75	16.85%	36,851.41	5/1/19 12:00 AM	5/31/19 12:00 AM	30	5/16/19 12:00 AM	9/16/19 12:00 PM		123.50	\$4,551,149		
8	2019	0923000	Outside Services Employed		293,324.50	0000192366		PWC HOLDINGS NO 21 LLC		17901891634		74.56%	218,702.75	16.85%	36,851.41	5/1/19 12:00 AM	5/31/19 12:00 AM	30	5/16/19 12:00 AM	9/18/19 12:00 PM		125.50	\$4,624,852		
2	2019	0923000	Outside Services Employed		219,301.00	0000192366		PWC HOLDINGS NO 21 LLC		17901704506		74.56%	163,510.83	16.85%	27,551.57	12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/15/19 12:00 PM		89.50	\$2,465,866		
10	2019	0923000	Outside Services Employed		2,814,279.00	0000068193		ERNST & YOUNG LLP		US01U000216580		5.63%	158,443.91	16.85%	26,697.80	1/1/19 12:00 AM	12/31/19 12:00 AM	364	7/2/19 12:00 AM	11/27/19 12:00 PM		148.50	\$3,964,623		
5	2019	0923000	Outside Services Employed		3,500,000.00	0000071836		MICROSOFT CORPORATION		9899085292		4.26%	149,100.00	16.85%	25,123.35	5/1/19 12:00 AM	4/30/21 12:00 AM	730	4/30/20 12:00 AM	6/5/19 12:00 PM	(329.50)	-\$8,278,144			
5	2019	0923000	Outside Services Employed		2,100,000.00	0000136222		MCKINSEY & COMPANY INC - UNITED STATES		SO-0205WV-38431		5.63%	118,230.00	16.85%	19,921.76	4/1/19 12:00 AM	6/30/19 12:00 AM	90	5/16/19 12:00 AM	5/15/19 12:00 PM	(0.50)	-\$9,961			
3	2019	0921400	Computer Services Expenses		1,496,407.03	0000062525		AVAYA INC		2220487372		7.68%	114,924.06	16.85%	19,364.70	1/1/17 12:00 AM	12/31/19 12:00 AM	1094	7/2/18 12:00 AM	3/20/19 12:00 PM		261.50	\$5,063,870		
10	2019	0930200	Misc General Expenses		2,651,535.00	0000211521		FORESCOUT TECHNOLOGIES INC		62135424		4.26%	112,955.39	16.85%	19,032.98	10/1/19 12:00 AM	9/30/20 12:00 AM	365	3/31/20 12:00 PM	10/22/19 12:00 PM	(161.00)	-\$3,064,310			
10	2019	0921400	Computer Services Expenses		1,386,000.00	0000072704		ORACLE AMERICA INC		3725210		7.22%	100,069.20	16.85%	16,861.66	7/23/19 12:00 AM	8/22/22 12:00 AM	1126	2/5/21 12:00 AM	10/31/19 12:00 PM	(462.50)	-\$7,798,518			
4	2019	0921400	Computer Services Expenses		2,106,000.00	0000156885		ORACLE CREDIT CORPORATION		012703980		4.26%	89,715.60	16.85%	15,117.08	5/31/18 12:00 AM	5/30/23 12:00 AM	1825	11/28/20 12:00 PM	5/2/19 12:00 PM	(576.00)	-\$8,707,437			
4	2019	0923000	Outside Services Employed		118,404.00	0000192366		PWC HOLDINGS NO 21 LLC		17901705024		74.56%	88,282.02	16.85%	14,875.52	12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	4/8/19 12:00 PM		113.50	\$1,688,372		
3	2019	0903000	Cust Records & Collection Exp		686,021.30	0000142625		SOUND COMMUNICATIONS INC		191045		11.56%	79,304.06	16.85%	13,362.73	1/1/19 12:00 AM	12/31/19 12:00 AM	364	7/2/19 12:00 AM	3/29/19 12:00 PM	(94.50)	-\$1,262,778			
10	2019	0923000	Outside Services Employed		1,154,692.00	0000068193		ERNST & YOUNG LLP		US01U000216299		5.63%	65,009.16	16.85%	10,954.04	1/1/19 12:00 AM	12/31/19 12:00 AM	364	7/2/19 12:00 AM	11/27/19 12:00 PM		148.50	\$1,626,675		
6	2019	0921200	Office Expenses		1,007,848.08	0000000419		BROADRIDGE INVESTOR COMM SOLUTIONS INC		1900P17102		5.63%	56,741.85	16.85%	9,561.00	3/1/19 12:00 AM	3/31/19 12:00 AM	30	3/16/19 12:00 AM	6/12/19 12:00 PM		88.50	\$846,149		
12	2019	0923000	Outside Services Employed		72,968.19	0000192366		PWC HOLDINGS NO 21 LLC		17902227648		74.56%	54,405.08	16.85%	9,167.26	12/1/19 12:00 AM	12/31/19 12:00 AM	30	12/16/19 12:00 AM	1/24/20 12:00 PM		39.50	\$362,107		
12	2019	0923000	Outside Services Employed		926,667.00	0000028517		PRICE WATERHOUSE COOPERS LLP		10343993548		5.63%	52,171.35	16.85%	8,790.87	9/1/19 12:00 AM	11/30/19 12:00 AM	90	10/16/19 12:00 AM	12/16/19 12:00 PM		61.50	\$540,639		
6	2019	0921400	Computer Services Expenses		1,020,777.64	0000017138		INTERNATIONAL BUSINESS MACHINES CORP		3DE1905		5.07%	51,753.43	16.85%	8,720.45	5/31/18 12:00 AM	5/31/22 12:00 AM	1461	5/30/20 12:00 PM	7/18/19 12:00 PM	(317.00)	-\$2,764,383			
8	2019	0921200	Office Expenses		1,105,988.00	0000068193		ERNST & YOUNG LLP		US01U000155793		4.26%	47,115.09	16.85%	7,938.89	4/20/19 12:00 AM	5/31/19 12:00 AM	41	5/10/19 12:00 PM	8/26/19 12:00 PM		108.00	\$857,400		
5	2019	0921200	Office Expenses		594,491.05	0000119652		TANGOE US INC		50003415		7.68%	45,656.91	16.85%	7,693.19	4/1/19 12:00 AM	4/30/19 12:00 AM	29	4/15/19 12:00 PM	5/28/19 12:00 PM		43.00	\$330,807		
8	2019	0923000	Outside Services Employed		19,760.00	0000169037		CGI TECHNOLOGIES AND SOLUTIONS INC		US002030558		4.26%	841.78	16.85%	141.84	7/1/19 12:00 AM	7/31/19 12:00 AM	30	7/16/19 12:00 AM	9/13/19 12:00 PM		59.50	\$8,439		
1	2019	0921200	Office Expenses		3,874.03	0000154572		CENTURYLINK		3446063		7.68%	297.53	16.85%	50.13	11/24/18 12:00 AM	12/26/18 12:00 AM	32	12/10/18 12:00 AM	1/15/19 12:00 PM		36.50	\$1,830		
1	2019	0923000	Outside Services Employed		3,606.80	0000133961		GUIDANT GROUP INC		DUKEIN00156293		5.63%	203.06	16.85%	34.22	1/8/19 12:00 AM	1/15/19 12:00 AM	7	1/11/19 12:00 PM	1/29/19 12:00 PM		18.00	\$616		
2	2019	0923000	Outside Services Employed		3,697.38	0000133961		GUIDANT GROUP INC		DUKEIN00177911		4.33%	160.10	16.85%	26.98	2/19/19 12:00 AM	2/26/19 12:00 AM	7	2/22/19 12:00 PM	3/12/19 12:00 PM		18.00	\$486		
12	2019	0923000	Outside Services Employed		2,390.25	0000133961		GUIDANT GROUP INC		DUKEIN00330525		5.63%	134.57	16.85%	22.68	12/17/19 12:00 AM	12/24/19 12:00 AM	7	12/20/19 12:00 PM	1/7/20 12:00 PM		18.00	\$408		
4	2019	0930200	Misc General Expenses		3,453.12	0000133961		GUIDANT GROUP INC		DUKEIN00196360		3.25%	112.23	16.85%	18.91	3/26/19 12:00 AM	4/2/19 12:00 AM	7	3/29/19 12:00 PM	4/16/19 12:00 PM		18.00	\$340		
5	2019	0931001	Rents-A&G		1,241.97	0000205210		CROWN CASTLE INTERNATIONAL CORP		28-1684-5483-41377		7.68%	95.38	16.85%	16.07	4/23/19 12:00 AM	5/22/19 12:00 AM	29	5/7/19 12:00 PM	5/23/19 12:00 PM		16.00	\$257		
10	2019	0923000	Outside Services Employed		2,093.70	0000133961		GUIDANT GROUP INC		DUKEIN00297821		4.26%	89.19	16.85%	15.03	10/14/19 12:00 AM	10/21/19 12:00 AM	7	10/17/19 12:00 PM	11/7/19 12:00 PM		21.00	\$316		
8	2019	0930200	Misc General Expenses		1,726.68	0000133961		GUIDANT GROUP INC		DUKEIN00271543		4.26%	73.56	16.85%	12.39	8/20/19 12:00 AM	8/27/19 12:00 AM	7	8/23/19 12:00 PM	9/10/19 12:00 PM		18.00	\$223		
2	2019	0921200	Office Expenses		757.72	0000002359		AT&T CORP		3456057		7.68%	58.19	16.85%	9.81	12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	2/4/19 12:00 PM		50.50	\$495		
5	2019	0923000	Outside Services Employed		603.12	0000170502		PIEDMONT COMMUNICATIONS COMPANY INC		2050033231		7.68%	46.32	16.85%	7.80	4/30/19 12:00 AM	4/30/19 12:00 AM	0	4/30/19 12:00 AM	6/14/19 12:00 PM		45.50	\$355		
4	2019	0923000	Outside Services Employed		631.53	0000133961		GUIDANT GROUP INC		DUKEIN00198681		5.63%	35.56	16.85%	5.99	4/1/19 12:00 AM	4/8/19 12:00 AM	7	4/4/19 12:00 PM	7/23/19 12:00 PM		110.00	\$659		
4	2019	0923000	Outside Services Employed		370.00	0000199507		SECURADYNE SYSTEMS INTERMEDIATE LLC		IN1910060519		7.17%	26.53	16.85%	4.47	12/17/18 12:00 AM	12/17/18 12:00 AM	0	12/17/18 12:00 AM	4/25/19 12:00 PM		129.50	\$579		
7	2019	0923000	Outside Services Employed		394.40	0000133961		GUIDANT GROUP INC		DUKEIN00246202		4.26%	16.80	16.85%	2.83	7/2/19 12:00 AM	7/9/19 12:00 AM	7	7/5/19 12:00 PM	7/23/19 12:00 PM		18.00	\$51		
9	2019	0923000	Outside Services Employed		164.65	0000133961		GUIDANT GROUP INC		DUKEIN00284951		5.63%	9.27	16.85%	1.56	9/17/19 12:00 AM	9/24/19 12:00 AM	7	9/20/19 12:00 PM	10/8/19 12:00 PM		18.00	\$28		
2	2019	0923000	Outside Services Employed		70.16	0000133961		GUIDANT GROUP INC		DUKEIN00179069		5.63%	3.95	16.85%	0.67	2/20/19 12:00 AM	2/27/19 12:00 AM	7	2/23/19 12:00 PM	3/13/19 12:00 PM		18.00	\$12		
2	2019	0923000	Outside Services Employed		444.24	0000133961		GUIDANT GROUP INC		DUKEIN00170847		0.00%	-	16.85%	-	Data not needed \$0 allocated to TN									
6	2019	0903000	Cust Records & Collection Exp		590.28	0000133961		GUIDANT GROUP INC		DUKEIN00227421		0.00%	-	16.85%	-	Data not needed \$0 allocated to TN									
3	2019	0923000	Outside Services Employed		1,948.80	0000133961		GUIDANT GROUP INC		DUKEIN00194251		0.00%	-	16.85%	-	Data not needed \$0 allocated to TN									
2	2019	0921200	Office Expenses		193.42	0000185844		CINCINNATI BELL INC		3458779		0.00%	-	16.85%	-	Data not needed \$0 allocated to TN									
4	2019	0923000	Outside Services Employed		1,678.91	0000133961		GUIDANT GROUP INC		DUKEIN00200065		0.00%	-	16.85%	-	Data not needed \$0 allocated to TN									
7	2019	0923000	Outside Services Employed		84.96	0000101574		JONES LANG LASALLE AMERICAS INC		42442305CLT		0.00%	-	16.85%	-	Data not needed \$0 allocated to TN									

551,462.11

(29,313,245.86)

551,462.11

(29,313,245.86)

Piedmont Natural Gas Company Inc.
Tennessee 2020 Lead Lag Study
Outside Services Charged to Source Code AP

Accounting P	Journal Line Descr JD	Vendor ID APRD	Vendor Name JD	Invoice ID JD	Voucher ID JC	Operator ID JC	TN %	TN Amount
5	Accenture EAM140 WCR001 Ga	0000065299	ACCENTURE LLP	1100549305	11226165	FMISRUN	16.85%	242,638.65
5	Accenture EAM140 WCR001 Ga	0000065299	ACCENTURE LLP	1100549305	11226165	FMISRUN	16.85%	66,789.50
2	Natural Gas Consolidated Mater	0000192366	PWC HOLDINGS NO 21 LLC	17901730600	11222084	FMISRUN	16.85%	53,457.13
5	Natural Gas Consolidated Mater	0000192366	PWC HOLDINGS NO 21 LLC	17901703995	11171776	FMISRUN	16.85%	45,254.72
9	2019-0374	0000053307	WALLER LANSDEN DORTCH & DAVIS LLP	10729548	11297243	FMISRUN	100.00%	43,056.50
8	Accenture EAM140 WCR001 Ga	0000065299	ACCENTURE LLP	11285640	1100585281	FMISRUN	16.85%	34,383.77
2	330389 INTGO Gas Dist Project	0000192366	PWC HOLDINGS NO 21 LLC	17901705008	11171787	FMISRUN	16.85%	33,301.16
11	Dell/EMC Pivotal	0000065341	EMC CORPORATION	5201305913	11348911	FMISRUN	16.85%	27,949.85
8	Accenture EAM140 WCR001 Ga	0000065299	ACCENTURE LLP	1100585281	11285640	FMISRUN	16.85%	27,274.76
1	347009 - GAS OPERATIONS W	0000180960	UTILLIGENT LLC	DUK003201805	00061944	FMISRUN	16.85%	23,469.64
1	347009 - GAS OPERATIONS W	0000180960	UTILLIGENT LLC	DUK003201810	00064870	FMISRUN	16.85%	20,584.52
4	330073 Gas Supply System	0000203385	BLACKSTONE TECHNOLOGY GROUP	123870	11208840	FMISRUN	16.85%	20,289.30
8	330073 Gas Supply System	0000203385	BLACKSTONE TECHNOLOGY GROUP	124566	11290209	FMISRUN	16.85%	20,279.83
9	2019-0722	0000053307	WALLER LANSDEN DORTCH & DAVIS LLP	10732282	11309459	FMISRUN	100.00%	19,673.00
9	2019-0374	0000053307	WALLER LANSDEN DORTCH & DAVIS LLP	10730388	11309528	FMISRUN	100.00%	19,585.00
1	347009 - GAS OPERATIONS W	0000180960	UTILLIGENT LLC	DUK003201811	00061943	FMISRUN	16.85%	18,444.67
1	347009 - GAS OPERATIONS W	0000180960	UTILLIGENT LLC	DUK003201812	00065170	FMISRUN	16.85%	18,331.19
1	347009 - GAS OPERATIONS W	0000180960	UTILLIGENT LLC	DUK003201812	00065170	FMISRUN	16.85%	18,331.19
1	347009 - GAS OPERATIONS W	0000180960	UTILLIGENT LLC	DUK003201812	00065170	FMISRUN	16.85%	18,331.19
2	347009 - GAS OPERATIONS W	0000180960	UTILLIGENT LLC	DUK003201812	00065170	FMISRUN	16.85%	18,331.19
2	347009 - GAS OPERATIONS W	0000180960	UTILLIGENT LLC	DUK003201812	00065170	FMISRUN	16.85%	18,331.19
2	330391 INTGO Gas Major Project	0000192366	PWC HOLDINGS NO 21 LLC	17901705016	11171765	FMISRUN	16.85%	17,311.86
10	2019-0234	0000053307	WALLER LANSDEN DORTCH & DAVIS LLP	10728410	11323241	FMISRUN	100.00%	17,114.95
8	Accenture FIN086 WCR000 Fina	0000065299	ACCENTURE LLP	1100575255	11280364	FMISRUN	16.85%	16,881.12
11	2019-0374	0000053307	WALLER LANSDEN DORTCH & DAVIS LLP	10738016	11342655	FMISRUN	100.00%	15,415.50
11	Accenture/FIN086/WCR000/Fina	0000065299	ACCENTURE LLP	11339036	11339036	FMISRUN	16.85%	15,361.69
6	June 2019 Accenture AMS007 F	0000065299	ACCENTURE LLP	1100566060	11248388	FMISRUN	16.85%	1,128.59
2	McDaniel Ardie	0000133961	GUIDANT GROUP INC	DUKEIN00165793	11153724	FMISRUN	16.85%	549.58
4	Hines Philip R	0000133961	GUIDANT GROUP INC	DUKEIN00205117	11208163	FMISRUN	16.85%	467.48
4	2019-0236	0000022449	MCGUIRE WOODS LLP	92216188	11207533	FMISRUN	16.85%	408.18
10	Mosley Paul	0000133961	GUIDANT GROUP INC	DUKEIN00291448	11321817	FMISRUN	16.85%	345.75
2	Black Kevin	0000133961	GUIDANT GROUP INC	DUKEIN00175412	11166536	FMISRUN	16.85%	296.09
1	Schultz Doug	0000133961	GUIDANT GROUP INC	DUKEIN00164513	11151688	FMISRUN	16.85%	224.92
7	Beck Michael	0000133961	GUIDANT GROUP INC	DUKEIN00245475	11259807	FMISRUN	16.85%	182.09
1	Vadlamani Kali	0000133961	GUIDANT GROUP INC	DUKEIN00149606	11131653	FMISRUN	16.85%	146.41
2	Vadlamani Kali	0000133961	GUIDANT GROUP INC	DUKEIN00168868	11158064	FMISRUN	16.85%	122.84
7	Mistry Sima	0000133961	GUIDANT GROUP INC	DUKEIN00255666	11273823	FMISRUN	16.85%	99.62
3	Schultz Doug	0000133961	GUIDANT GROUP INC	DUKEIN00183045	11177446	FMISRUN	16.85%	80.32
12	Jung Gregory	0000133961	GUIDANT GROUP INC	DUKEIN00332520	11377519	FMISRUN	16.85%	61.88
8	Rajagopal Sabarish	0000133961	GUIDANT GROUP INC	DUKEIN00265733	11286940	FMISRUN	16.85%	50.45
4	Gera Arti	0000133961	GUIDANT GROUP INC	DUKEIN00200498	11201869	FMISRUN	16.85%	43.63
5	Mosley Paul	0000133961	GUIDANT GROUP INC	DUKEIN00224315	11233940	FMISRUN	16.85%	35.77
12	Davis Elizabeth	0000133961	GUIDANT GROUP INC	DUKEIN00327349	11370270	FMISRUN	16.85%	28.34
6	JILL-MANAGED SERVICES	0000101574	JONES LANG LASALLE AMERICAS INC	42442300CLT	11244698	FMISRUN	16.85%	21.90
7	Harris John	0000133961	GUIDANT GROUP INC	DUKEIN00253837	11270998	FMISRUN	16.85%	12.40
2	Harris John	0000133961	GUIDANT GROUP INC	DUKEIN00178092	11170401	FMISRUN	16.85%	7.46
6	Maliye Nimish	0000133961	GUIDANT GROUP INC	DUKEIN00240206	11252866	FMISRUN	16.85%	1.99

894,488.74

Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
4/1/19 12:00 AM	4/30/19 12:00 AM	29	4/15/19 12:00 PM	6/10/19 12:00 AM	55.50	\$13,466,445
4/1/19 12:00 AM	4/30/19 12:00 AM	29	4/15/19 12:00 PM	6/10/19 12:00 AM	55.50	\$3,706,817
1/1/19 12:00 AM	1/31/19 12:00 AM	30	1/16/19 12:00 AM	5/9/19 12:00 AM	113.00	\$6,040,656
12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/15/19 12:00 AM	89.00	\$4,027,670
3/8/19 12:00 AM	7/30/19 12:00 AM	144	5/19/19 12:00 AM	9/20/19 12:00 AM	124.00	\$5,339,006
8/1/19 12:00 AM	8/31/19 12:00 AM	30	8/16/19 12:00 AM	9/20/19 12:00 AM	35.00	\$1,203,432
12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/15/19 12:00 AM	89.00	\$2,963,803
9/1/19 12:00 AM	9/30/19 12:00 AM	29	9/15/19 12:00 PM	12/16/19 12:00 AM	91.50	\$2,557,412
8/1/19 12:00 AM	8/31/19 12:00 AM	30	8/16/19 12:00 AM	9/20/19 12:00 AM	35.00	\$954,617
10/1/18 12:00 AM	12/31/18 12:00 AM	91	11/15/18 12:00 PM	2/1/19 12:00 AM	77.50	\$1,818,897
10/1/18 12:00 AM	10/31/18 12:00 AM	30	10/16/18 12:00 AM	1/28/19 12:00 AM	104.00	\$2,140,790
3/1/19 12:00 AM	3/31/19 12:00 AM	30	3/16/19 12:00 AM	5/10/19 12:00 AM	55.00	\$1,115,911
6/1/19 12:00 AM	6/30/19 12:00 AM	29	6/15/19 12:00 PM	8/23/19 12:00 AM	68.50	\$1,389,168
8/6/19 12:00 AM	8/28/19 12:00 AM	22	8/17/19 12:00 AM	10/1/19 12:00 AM	55.00	\$1,082,015
7/9/19 12:00 AM	8/30/19 12:00 AM	52	8/4/19 12:00 AM	10/4/19 12:00 AM	61.00	\$1,194,685
11/1/18 12:00 AM	11/30/18 12:00 AM	29	11/15/18 12:00 PM	1/25/19 12:00 AM	70.50	\$1,300,349
12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/1/19 12:00 AM	75.00	\$1,374,839
12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/1/19 12:00 AM	75.00	\$1,374,839
12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/1/19 12:00 AM	75.00	\$1,374,839
12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/1/19 12:00 AM	75.00	\$1,374,839
12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/1/19 12:00 AM	75.00	\$1,374,839
12/1/18 12:00 AM	12/31/18 12:00 AM	30	12/16/18 12:00 AM	3/15/19 12:00 AM	89.00	\$1,540,755
1/2/19 12:00 AM	7/31/19 12:00 AM	210	4/17/19 12:00 AM	10/9/19 12:00 AM	175.00	\$2,995,116
6/1/19 12:00 AM	6/30/19 12:00 AM	29	6/15/19 12:00 PM	8/8/19 12:00 AM	53.50	\$903,140
8/25/19 12:00 AM	9/6/19 12:00 AM	12	8/31/19 12:00 AM	11/27/19 12:00 AM	88.00	\$1,356,564
10/1/19 12:00 AM	10/31/19 12:00 AM	30	10/16/19 12:00 AM	11/4/19 12:00 AM	19.00	\$291,872
6/1/19 12:00 AM	6/30/19 12:00 AM	29	6/15/19 12:00 PM	7/2/19 12:00 AM	16.50	\$18,622
1/28/19 12:00 AM	2/4/19 12:00 AM	7	1/31/19 12:00 PM	2/15/19 12:00 AM	14.50	\$7,969
4/9/19 12:00 AM	4/16/19 12:00 AM	7	4/12/19 12:00 PM	4/30/19 12:00 AM	17.50	\$8,181
2/1/19 12:00 AM	2/28/19 12:00 AM	27	2/14/19 12:00 PM	5/1/19 12:00 AM	75.50	\$30,818
8/12/19 12:00 AM	8/19/19 12:00 AM	7	8/15/19 12:00 PM	8/30/19 12:00 AM	14.50	\$5,013
2/13/19 12:00 AM	2/20/19 12:00 AM	7	2/16/19 12:00 PM	3/6/19 12:00 AM	17.50	\$5,182
1/23/19 12:00 AM	1/30/19 12:00 AM	7	1/26/19 12:00 PM	2/13/19 12:00 AM	17.50	\$3,936
7/2/19 12:00 AM	7/9/19 12:00 AM	7	7/5/19 12:00 PM	7/23/19 12:00 AM	17.50	\$3,187
12/26/18 12:00 AM	1/2/19 12:00 AM	7	12/29/18 12:00 PM	1/16/19 12:00 AM	17.50	\$2,562
2/4/19 12:00 AM	2/11/19 12:00 AM	7	2/7/19 12:00 PM	2/25/19 12:00 AM	17.50	\$2,150
7/23/19 12:00 AM	7/30/19 12:00 AM	7	7/26/19 12:00 PM	8/13/19 12:00 AM	17.50	\$1,743
2/27/19 12:00 AM	3/6/19 12:00 AM	7	3/2/19 12:00 PM	3/20/19 12:00 AM	17.50	\$1,406
12/23/19 12:00 AM	12/30/19 12:00 AM	7	12/26/19 12:00 PM	1/13/20 12:00 AM	17.50	\$1,083
8/12/19 12:00 AM	8/19/19 12:00 AM	7	8/15/19 12:00 PM	8/30/19 12:00 AM	14.50	\$732
4/2/19 12:00 AM	4/9/19 12:00 AM	7	4/5/19 12:00 PM	4/23/19 12:00 AM	17.50	\$764
5/21/19 12:00 AM	5/28/19 12:00 AM	7	5/24/19 12:00 PM	6/1/19 12:00 AM	17.50	\$626
12/10/19 12:00 AM	12/17/19 12:00 AM	7	12/13/19 12:00 PM	12/31/19 12:00 AM	17.50	\$496
6/1/19 12:00 AM	6/8/19 12:00 AM	7	6/4/19 12:00 PM	6/14/19 12:00 AM	9.50	\$208
7/16/19 12:00 AM	7/23/19 12:00 AM	7	7/19/19 12:00 PM	8/6/19 12:00 AM	17.50	\$217
2/19/19 12:00 AM	2/26/19 12:00 AM	7	2/22/19 12:00 PM	3/12/19 12:00 AM	17.50	\$131
6/18/19 12:00 AM	6/25/19 12:00 AM	7	6/21/19 12:00 PM	7/9/19 12:00 AM	17.50	\$35

71.95 \$64,358,375

Piedmont Natural Gas - Tennessee
Calculation of Regulatory Commission O&M Expense Lag Days
12 Months Ended Dec 31, 2019

Acct 0928014
TN Allocated

Line No	Month	Payment Amount	<u>Service Period</u>		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days
			<u>Start</u>	<u>End</u>					
1	January								
2	February								
3	March	\$944,645	1/1/18 12:00 AM	1/1/19 12:00 AM	365	7/2/18 12:00 PM	3/29/19 12:00 PM	270.0	255,054,150
4	April								
5	May								
6	June								
7	July								
8	August								
9	September								
10	October								
11	November								
12	December								
13									
14									
15		<u>\$944,645</u>			<u>365</u>				<u>\$255,054,150</u>
16									
17									
18		Total Payment Amount 12 months ended 12/31/19				\$944,645			
19									
20		Total Weighted Dollar Days				\$255,054,150			
21									
22		(Lead) Lag Days				270.00			
23									
24									
25									
26									
27									
28									
29									
30									

Piedmont Natural Gas - TN
Calculation of Other Operation & Maintenance Expense Lead Lag Days
12 Months Ended Dec 31, 2019

4/26/2020
4:01:44 PM

Line No	Strata	Sample Population	Sample Size	Sample Sample	Sample Weighted Dollars	Population Weighted Dollars	Lag Days
1	<u>Sraturum 1 - Largest vouchers over \$40,000</u>	\$4,438,024	62	\$4,438,024	\$149,431,117	\$149,431,117	33.67
2							
3	<u>Sraturum 2 - Every 25th voucher down to \$3,000</u>	5,153,256	23	\$188,044	\$10,667,699	\$292,343,673	56.73
4							
5	<u>Sraturum 3 - Every 50th voucher down to \$1,000</u>	1,941,411	23	\$37,866	\$1,876,142	\$96,190,242	49.55
6							
7	<u>Sraturum 4 - Every 500th voucher under \$1,000</u>	1,910,325	21	\$3,493	\$45,415	\$24,838,141	13.00
8							
9	Total	\$13,443,016	129	\$4,667,427	\$162,020,373	\$562,803,173	41.87
10				34.72%			
11	Working Stock	\$164,219	21	\$244,831	\$18,047,054	\$12,104,927	73.71
12							
13	Stores	\$13,787	27	\$13,787	\$639,476	\$639,476	46.38
14							
15	Total	\$13,621,022	177	\$4,926,045	\$180,706,903	\$575,547,576	42.25
16				36.17%			
17							
18							

Piedmont Natural Gas Company Inc.
Tennessee Allocated O&M Expense - Accounts Payable Transactions Only
For the Twelve Months Ended December 31, 2019
Sorted by Tennessee Allocated Amount - Largest to Smallest without Accts 923, 926 & 928

Accounting	Bus Unit ID	Account ID	Account Long Descr CB	Resource Type I	Resource Type L	Monetary Amount JD	Vendor Name JD	TN %	TN Amount
3	47136	0863000	Transm-Maint of Mains	69400	Turnkey Service Co	293,859.50	FARR FRONT CHEMICAL SERVICES	100.00%	293,859.50
5	47136	0863000	Transm-Maint of Mains	69400	Turnkey Service Co	278,373.85	FARR FRONT CHEMICAL SERVICES	100.00%	278,373.85
8	47136	0863000	Transm-Maint of Mains	69400	Turnkey Service Co	272,355.18	FARR FRONT CHEMICAL SERVICES	100.00%	272,355.18
8	47136	0863000	Transm-Maint of Mains	69400	Turnkey Service Co	258,198.11	FARR FRONT CHEMICAL SERVICES	100.00%	258,198.11
4	47136	0863000	Transm-Maint of Mains	69400	Turnkey Service Co	231,317.33	FARR FRONT CHEMICAL SERVICES	100.00%	231,317.33
4	47136	0874000	Mains And Services	69500	Other Contracts	172,429.00	TENNESSEE ONE-CALL SYSTEM INC	100.00%	172,429.00
5	47156	0930200	Misc General Expenses	49002	Dues - Deductible	980,547.88	US DEPARTMENT OF TRANSPORTATION	16.85%	165,222.28
5	47136	0863000	Transm-Maint of Mains	69300	Contractor: Compl/R	90,491.25	Pii NORTH AMERICA LLC	100.00%	90,491.25
1	47156	0930200	Misc General Expenses	49002	Dues - Deductible	527,880.00	AMERICAN GAS ASSOCIATION	16.85%	88,947.78
4	47136	0863000	Transm-Maint of Mains	69300	Contractor: Compl/R	85,230.00	OPRONA INC	100.00%	85,230.00
6	47136	0863000	Transm-Maint of Mains	69300	Contractor: Compl/R	84,783.75	Pii NORTH AMERICA LLC	100.00%	84,783.75
7	47136	0863000	Transm-Maint of Mains	69300	Contractor: Compl/R	76,959.00	OPRONA INC	100.00%	76,959.00
7	47136	0863000	Transm-Maint of Mains	69300	Contractor: Compl/R	76,959.00	OPRONA INC	100.00%	76,959.00
11	47136	0874000	Mains And Services	69300	Contractor: Compl/R	60,530.00	HEATH CONSULTANTS INC	100.00%	60,530.00
6	47136	0874000	Mains And Services	69300	Contractor: Compl/R	60,182.00	HEATH CONSULTANTS INC	100.00%	60,182.00
11	47136	0874000	Mains And Services	69300	Contractor: Compl/R	59,668.00	HEATH CONSULTANTS INC	100.00%	59,668.00
5	47150	0931001	Rents-A&G	65002	Other Real Property	349,801.09	PIEDMONT ROW DRIVE LLC	16.85%	58,941.48
6	47136	0863000	Transm-Maint of Mains	69400	Turnkey Service Co	55,000.00	NORTHSTAR ENERGY SERVICES INC	100.00%	55,000.00
12	47150	0931001	Rents-A&G	65002	Other Real Property	317,855.14	PIEDMONT ROW DRIVE LLC	16.85%	53,558.59
11	47150	0931001	Rents-A&G	65002	Other Real Property	316,815.76	PIEDMONT ROW DRIVE LLC	16.85%	53,383.46
6	47150	0931001	Rents-A&G	65002	Other Real Property	308,228.35	PIEDMONT ROW DRIVE LLC	16.85%	51,936.48
7	47150	0931001	Rents-A&G	65002	Other Real Property	308,228.35	PIEDMONT ROW DRIVE LLC	16.85%	51,936.48
8	47150	0931001	Rents-A&G	65002	Other Real Property	308,228.35	PIEDMONT ROW DRIVE LLC	16.85%	51,936.48
9	47150	0931001	Rents-A&G	65002	Other Real Property	308,228.35	PIEDMONT ROW DRIVE LLC	16.85%	51,936.48
10	47150	0931001	Rents-A&G	65002	Other Real Property	308,228.35	PIEDMONT ROW DRIVE LLC	16.85%	51,936.48
4	47150	0931001	Rents-A&G	65002	Other Real Property	308,228.28	PIEDMONT ROW DRIVE LLC	16.85%	51,936.47
5	47157	0903300	Cust Collecting-Local	33001	Postage & Freight	300,000.00	UNITED STATES POSTAL SERVICE	16.85%	50,550.00
4	47136	0874000	Mains And Services	69300	Contractor: Compl/R	49,437.00	HEATH CONSULTANTS INC	100.00%	49,437.00
11	47136	0735000	Gas Misc Production Exp	30000	Direct Purchases	48,528.00	M CHEMICAL CO INC	100.00%	48,528.00
5	47136	0874000	Mains And Services	69300	Contractor: Compl/R	48,486.75	HEATH CONSULTANTS INC	100.00%	48,486.75
7	47136	0874000	Mains And Services	69300	Contractor: Compl/R	48,306.75	HEATH CONSULTANTS INC	100.00%	48,306.75
10	47136	0863000	Transm-Maint of Mains	69400	Turnkey Service Co	45,556.50	FARR FRONT CHEMICAL SERVICES	100.00%	45,556.50
2	47151	0930200	Misc General Expenses	69000	Consultant	263,494.13	PWC HOLDINGS NO 21 LLC	16.85%	44,398.76
8	47136	0874000	Mains And Services	69300	Contractor: Compl/R	44,373.25	HEATH CONSULTANTS INC	100.00%	44,373.25
9	47136	0874000	Mains And Services	69300	Contractor: Compl/R	44,215.75	HEATH CONSULTANTS INC	100.00%	44,215.75
10	47136	0874000	Mains And Services	69300	Contractor: Compl/R	43,643.75	HEATH CONSULTANTS INC	100.00%	43,643.75
1	47136	0874000	Mains And Services	69300	Contractor: Compl/R	43,539.25	HEATH CONSULTANTS INC	100.00%	43,539.25
6	47136	0874000	Mains And Services	69300	Contractor: Compl/R	43,281.25	HEATH CONSULTANTS INC	100.00%	43,281.25
4	47136	0874000	Mains And Services	69300	Contractor: Compl/R	42,659.75	HEATH CONSULTANTS INC	100.00%	42,659.75
5	47136	0874000	Mains And Services	69300	Contractor: Compl/R	42,458.00	HEATH CONSULTANTS INC	100.00%	42,458.00
3	47136	0874000	Mains And Services	69300	Contractor: Compl/R	42,256.25	HEATH CONSULTANTS INC	100.00%	42,256.25
5	47136	0863000	Transm-Maint of Mains	69300	Contractor: Compl/R	42,255.00	OPRONA INC	100.00%	42,255.00
12	47151	0921200	Office Expenses	21000	Direct Material/Inver	250,719.36	PWC HOLDINGS NO 21 LLC	16.85%	42,246.21
5	47136	0874000	Mains And Services	69300	Contractor: Compl/R	42,159.00	HEATH CONSULTANTS INC	100.00%	42,159.00
1	47157	0903300	Cust Collecting-Local	33001	Postage & Freight	250,000.00	UNITED STATES POSTAL SERVICE	16.85%	42,125.00
1	47157	0903300	Cust Collecting-Local	33001	Postage & Freight	250,000.00	UNITED STATES POSTAL SERVICE	16.85%	42,125.00
2	47157	0903300	Cust Collecting-Local	33001	Postage & Freight	250,000.00	UNITED STATES POSTAL SERVICE	16.85%	42,125.00
3	47157	0903300	Cust Collecting-Local	33001	Postage & Freight	250,000.00	UNITED STATES POSTAL SERVICE	16.85%	42,125.00
8	47136	0874000	Mains And Services	69300	Contractor: Compl/R	41,829.00	HEATH CONSULTANTS INC	100.00%	41,829.00
10	47136	0874000	Mains And Services	69300	Contractor: Compl/R	41,722.00	HEATH CONSULTANTS INC	100.00%	41,722.00
5	47136	0874000	Mains And Services	69300	Contractor: Compl/R	41,679.50	HEATH CONSULTANTS INC	100.00%	41,679.50
10	47136	0874000	Mains And Services	69300	Contractor: Compl/R	41,561.25	HEATH CONSULTANTS INC	100.00%	41,561.25
5	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,920.75	HEATH CONSULTANTS INC	100.00%	40,920.75
7	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,899.50	HEATH CONSULTANTS INC	100.00%	40,899.50
4	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,870.25	HEATH CONSULTANTS INC	100.00%	40,870.25
5	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,801.50	HEATH CONSULTANTS INC	100.00%	40,801.50

Service	Service	Total	Mid-Point		Payment	(Lead) Lag	Weighted
			From	To			
3/2/19 12:00 AM	3/15/19 12:00 AM	13	3/8/19 12:00 PM	5/3/19 12:00 AM	55.50	\$16,309,202	
5/2/19 12:00 AM	5/15/19 12:00 AM	13	5/8/19 12:00 PM	7/1/19 12:00 AM	53.50	\$14,893,001	
5/13/19 12:00 AM	5/26/19 12:00 AM	13	5/19/19 12:00 PM	8/6/19 12:00 AM	78.50	\$21,379,882	
6/7/19 12:00 AM	6/20/19 12:00 AM	13	6/13/19 12:00 PM	8/23/19 12:00 AM	70.50	\$18,202,967	
1/18/19 12:00 AM	3/31/19 12:00 AM	13	3/24/19 12:00 PM	5/20/19 12:00 AM	56.50	\$13,069,429	
1/1/19 12:00 AM	12/31/19 12:00 AM	364	7/2/19 12:00 AM	4/12/19 12:00 AM	(81.00)	-\$13,966,749	
1/1/19 12:00 AM	12/31/19 12:00 AM	364	7/2/19 12:00 AM	5/10/19 12:00 AM	(53.00)	-\$8,756,781	
3/1/19 12:00 AM	3/31/19 12:00 AM	30	3/16/19 12:00 AM	5/10/19 12:00 AM	55.00	\$4,977,019	
1/1/19 12:00 AM	12/31/19 12:00 AM	364	7/2/19 12:00 AM	1/30/19 12:00 AM	(153.00)	-\$13,609,010	
2/3/19 12:00 AM	3/25/19 12:00 AM	30	3/10/19 12:00 AM	4/26/19 12:00 AM	47.00	\$4,005,810	
3/1/19 12:00 AM	4/30/19 12:00 AM	30	4/15/19 12:00 AM	6/12/19 12:00 AM	58.00	\$4,917,458	
4/29/19 12:00 AM	5/29/19 12:00 AM	30	5/14/19 12:00 AM	7/17/19 12:00 AM	64.00	\$4,925,376	
4/30/19 12:00 AM	5/30/19 12:00 AM	30	5/15/19 12:00 AM	7/12/19 12:00 AM	58.00	\$4,463,622	
4/28/19 12:00 AM	7/27/19 12:00 AM	90	6/12/19 12:00 AM	12/20/19 12:00 AM	191.00	\$11,561,230	
1/27/19 12:00 AM	4/27/19 12:00 AM	90	3/13/19 12:00 AM	8/8/19 12:00 AM	148.00	\$8,906,936	
7/28/19 12:00 AM	10/26/19 12:00 AM	90	9/1/19 12:00 AM	12/20/19 12:00 AM	100.00	\$5,966,800	
6/1/19 12:00 AM	6/30/19 12:00 AM	29	6/15/19 12:00 PM	5/28/19 12:00 AM	(18.50)	-\$1,090,417	
5/22/19 12:00 AM	6/22/19 12:00 AM	31	6/6/19 12:00 PM	7/25/19 12:00 AM	48.50	\$2,667,500	
1/1/20 12:00 AM	1/31/20 12:00 AM	30	1/16/20 12:00 AM	12/20/19 12:00 AM	(27.00)	-\$1,446,082	
12/1/19 12:00 AM	12/31/19 12:00 AM	30	12/16/19 12:00 AM	11/22/19 12:00 AM	(24.00)	-\$1,281,203	
7/1/19 12:00 AM	7/31/19 12:00 AM	30	7/16/19 12:00 AM	6/25/19 12:00 AM	(21.00)	-\$1,090,666	
8/1/19 12:00 AM	8/31/19 12:00 AM	30	8/16/19 12:00 AM	7/23/19 12:00 AM	(24.00)	-\$1,246,475	
9/1/19 12:00 AM	9/30/19 12:00 AM	29	9/15/19 12:00 PM	8/22/19 12:00 AM	(24.50)	-\$1,272,444	
10/1/19 12:00 AM	10/31/19 12:00 AM	30	10/16/19 12:00 AM	9/25/19 12:00 AM	(21.00)	-\$1,090,666	
11/1/19 12:00 AM	11/30/19 12:00 AM	29	11/15/19 12:00 PM	10/24/19 12:00 AM	(22.50)	-\$1,168,571	
5/1/19 12:00 AM	5/31/19 12:00 AM	30	5/16/19 12:00 AM	4/17/19 12:00 AM	(29.00)	-\$1,506,157	
5/1/19 12:00 AM	5/31/19 12:00 AM	30	5/16/19 12:00 AM	5/14/19 12:00 AM	(2.00)	-\$101,100	
3/18/19 12:00 AM	3/24/19 12:00 AM	6	3/21/19 12:00 AM	5/13/19 12:00 AM	53.00	\$2,620,161	
11/7/19 12:00 AM	11/7/19 12:00 AM	0	11/7/19 12:00 AM	12/10/19 12:00 AM	33.00	\$1,601,424	
3/31/19 12:00 AM	4/6/19 12:00 AM	6	4/3/19 12:00 AM	5/24/19 12:00 AM	51.00	\$2,472,824	
6/23/19 12:00 AM	6/29/19 12:00 AM	6	6/26/19 12:00 AM	8/19/19 12:00 AM	54.00	\$2,608,565	
8/12/19 12:00 AM	8/25/19 12:00 AM	13	8/18/19 12:00 PM	10/28/19 12:00 AM	70.50	\$3,211,733	
12/1/19 12:00 AM	12/31/19 12:00 AM	30	12/16/19 12:00 AM	3/15/19 12:00 AM	(276.00)	-\$12,254,058	
7/7/19 12:00 AM	7/13/19 12:00 AM	6	7/10/19 12:00 AM	9/26/19 12:00 AM	78.00	\$3,461,114	
9/8/19 12:00 AM	9/14/19 12:00 AM	6	9/11/19 12:00 AM	11/4/19 12:00 AM	54.00	\$2,387,651	
9/15/19 12:00 AM	9/21/19 12:00 AM	6	9/18/19 12:00 AM	11/8/19 12:00 AM	51.00	\$2,225,831	
7/22/18 12:00 AM	7/28/18 12:00 AM	6	7/25/18 12:00 AM	1/10/19 12:00 AM	169.00	\$7,358,133	
6/9/19 12:00 AM	6/15/19 12:00 AM	6	6/12/19 12:00 AM	8/8/19 12:00 AM	57.00	\$2,467,031	
3/10/19 12:00 AM	3/16/19 12:00 AM	6	3/13/19 12:00 AM	5/9/19 12:00 AM	57.00	\$2,431,606	
5/12/19 12:00 AM	5/18/19 12:00 AM	6	5/15/19 12:00 AM	7/8/19 12:00 AM	54.00	\$2,292,732	
3/3/19 12:00 AM	3/9/19 12:00 AM	6	3/6/19 12:00 AM	4/29/19 12:00 AM	54.00	\$2,281,838	
3/31/19 12:00 AM	4/30/19 12:00 AM	30	4/15/19 12:00 AM	5/31/19 12:00 AM	46.00	\$1,943,730	
7/1/19 12:00 AM	12/31/19 12:00 AM	183	9/30/19 12:00 PM	1/24/20 12:00 AM	115.50	\$4,879,438	
4/14/19 12:00 AM	4/20/19 12:00 AM	6	4/17/19 12:00 AM	6/13/19 12:00 AM	57.00	\$2,403,063	
1/1/19 12:00 AM	1/31/19 12:00 AM	30	1/16/19 12:00 AM	1/4/19 12:00 AM	(12.00)	-\$505,500	
2/1/19 12:00 AM	2/28/19 12:00 AM	27	2/14/19 12:00 PM	1/23/19 12:00 AM	(22.50)	-\$947,813	
3/1/19 12:00 AM	3/31/19 12:00 AM	30	3/16/19 12:00 AM	2/13/19 12:00 AM	(31.00)	-\$1,305,875	
4/1/19 12:00 AM	4/30/19 12:00 AM	29	4/15/19 12:00 PM	3/12/19 12:00 AM	(34.50)	-\$1,453,313	
7/21/19 12:00 AM	7/27/19 12:00 AM	6	7/24/19 12:00 AM	9/19/19 12:00 AM	57.00	\$2,384,253	
10/13/19 12:00 AM	10/19/19 12:00 AM	6	10/16/19 12:00 AM	12/9/19 12:00 AM	54.00	\$2,252,988	
4/28/19 12:00 AM	5/4/19 12:00 AM	6	5/1/19 12:00 AM	6/24/19 12:00 AM	54.00	\$2,250,693	
9/29/19 12:00 AM	10/5/19 12:00 AM	6	10/2/19 12:00 AM	11/27/19 12:00 AM	56.00	\$2,327,430	
4/21/19 12:00 AM	4/27/19 12:00 AM	6	4/24/19 12:00 AM	6/17/19 12:00 AM	54.00	\$2,209,721	
1/16/19 12:00 AM	6/22/19 12:00 AM	6	6/19/19 12:00 AM	8/12/19 12:00 AM	54.00	\$2,208,573	
2/3/19 12:00 AM	2/9/19 12:00 AM	6	2/6/19 12:00 AM	4/1/19 12:00 AM	54.00	\$2,206,994	
4/7/19 12:00 AM	4/13/19 12:00 AM	6	4/10/19 12:00 AM	6/3/19 12:00 AM	54.00	\$2,203,281	

Piedmont Natural Gas Company Inc.
Tennessee Allocated O&M Expense - Accounts Payable Transactions Only
For the Twelve Months Ended December 31, 2019
Sorted by Tennessee Allocated Amount - Largest to Smallest without Accts 923, 926 & 928

Accounting	Bus Unit ID	Account ID	Account Long Descr CB	Resource Type ID	Resource Type L	Monetary Amount JD	Vendor Name JD	TN %	TN Amount
6	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,593.75	HEATH CONSULTANTS INC	100.00%	40,593.75
1	47101	0925000	Injuries & Damages	71002	Liability Insurance	240,854.00	LIBERTY MUTUAL GROUP INC	16.85%	40,583.90
12	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,569.50	HEATH CONSULTANTS INC	100.00%	40,569.50
1	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,499.75	HEATH CONSULTANTS INC	100.00%	40,499.75
6	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,403.75	HEATH CONSULTANTS INC	100.00%	40,403.75
8	47136	0874000	Mains And Services	69300	Contractor: Compl/R	40,229.75	HEATH CONSULTANTS INC	100.00%	40,229.75
2	47136	0874000	Mains And Services	69300	Contractor: Compl/R	35,293.00	HEATH CONSULTANTS INC	100.00%	35,293.00
9	47136	0863000	Transm-Maint of Mains	69400	Turnkey Service Co	18,801.25	CROFT & ASSOCIATES LLC	100.00%	18,801.25
10	47157	0903100	Cust Contracts & Orders-Local	69300	Contractor: Compl/R	82,611.24	FIRSTPOINT COLLECTION RESOURCES	16.85%	13,919.99
1	47156	0932000	Maintenance Of Gen Plant-Gas	69400	Turnkey Service Co	68,906.77	VEOLIA NORTH AMERICA INC	16.85%	11,610.79
1	47136	0887000	Maintenance of Mains	69300	Contractor: Compl/R	10,054.62	SOUTHERN CROSS LLC	100.00%	10,054.62
3	47136	0735000	Gas Misc Production Exp	30000	Direct Purchases	9,246.00	TRI-STATE METER & REGULATOR SERV	100.00%	9,246.00
3	47156	0930200	Misc General Expenses	49002	Dues - Deductible	50,446.31	INTERSTATE NATURAL GAS ASSC OF A	16.85%	8,500.20
4	47157	0903300	Cust Collecting-Local	69300	Contractor: Compl/R	47,699.81	FIRSTPOINT COLLECTION RESOURCES	16.85%	8,037.42
3	47136	0874000	Mains And Services	69300	Contractor: Compl/R	7,228.02	SOUTHERN CROSS LLC	100.00%	7,228.02
6	47157	0903300	Cust Collecting-Local	69300	Contractor: Compl/R	40,495.29	FIRSTPOINT COLLECTION RESOURCES	16.85%	6,823.46
4	47150	0903000	Cust Records & Collection Exp	69400	Turnkey Service Co	37,814.68	ACCENTURE LLP	16.85%	6,371.77
10	47156	0921980	Office Supplies & Expenses	66001	Telephone/Commur	35,453.80	TANGOE US INC	16.85%	5,973.97
7	47136	0921980	Office Supplies & Expenses	66001	Telephone/Commur	5,783.00	TANGOE US INC	100.00%	5,783.00
1	47150	0903300	Cust Collecting-Local	69400	Turnkey Service Co	32,149.68	ACCENTURE LLP	16.85%	5,417.22
9	47136	0874000	Mains And Services	69300	Contractor: Compl/R	4,825.60	B H HOLMES CONSTRUCTION CO INC	100.00%	4,825.60
5	47157	0903100	Cust Contracts & Orders-Local	69500	Other Contracts	27,076.97	E-COMMERCE GROUP PRODUCTS INC	16.85%	4,562.81
12	47136	0874000	Mains And Services	69300	Contractor: Compl/R	4,243.20	B H HOLMES CONSTRUCTION CO INC	100.00%	4,243.20
9	47157	0903300	Cust Collecting-Local	69500	Other Contracts	24,216.13	REGULUS HOLDING LLC	16.85%	4,080.42
8	47101	0930220	Exp Of Servicing Securities	30000	Direct Purchases	22,950.00	THE BANK OF NEW YORK MELLON	16.85%	3,867.08
12	47136	0889000	Maint-Meas/Reg Stn Equip-Gas	69300	Contractor: Compl/R	3,640.84	NASHVILLE LANDSCAPE SERVICES LLC	100.00%	3,640.84
10	47157	0903200	Cust Billing & Acct	69500	Other Contracts	20,854.56	E-COMMERCE GROUP PRODUCTS INC	16.85%	3,513.99
7	47136	0887000	Maintenance of Mains	69300	Contractor: Compl/R	3,244.80	B H HOLMES CONSTRUCTION CO INC	100.00%	3,244.80
5	47156	0807000	Gas Purchased Expenses	66001	Telephone/Commur	17,829.51	TANGOE US INC	16.85%	3,004.27
10	47136	0887000	Maintenance of Mains	69500	Other Contracts	2,760.00	PAVEMENT RESTORATIONS INC	100.00%	2,760.00
4	47101	0930940	General Expenses	69110	Security	15,306.88	JONES LANG LASALLE AMERICAS INC	16.85%	2,579.21
5	47136	0874000	Mains And Services	69100	Baseload Contract L	2,438.00	TRAFFIC PRO LLC	100.00%	2,438.00
4	47156	0807000	Gas Purchased Expenses	66010	WIRELESS DATA	14,150.10	AT&T MOBILITY	16.85%	2,384.29
9	47136	0887000	Maintenance of Mains	69300	Contractor: Compl/R	2,183.60	TEAM CONSTRUCTION LLC	100.00%	2,183.60
1	47136	0880000	Gas Distribution-Other Expense	31000	Direct Material Purcd	2,152.01	MRC GLOBAL US INC	100.00%	2,152.01
1	47136	0930200	Misc General Expenses	30000	Direct Purchases	1,997.45	TYNDALE ENTERPRISES INC	100.00%	1,997.45
3	47136	0863000	Transm-Maint of Mains	31000	Direct Material Purcd	1,840.60	TDW SERVICES INC	100.00%	1,840.60
2	47136	0874000	Mains And Services	69300	Contractor: Compl/R	1,750.00	BILL R ENNIS	100.00%	1,750.00
7	47136	0887000	Maintenance of Mains	69300	Contractor: Compl/R	1,637.70	TEAM CONSTRUCTION LLC	100.00%	1,637.70
12	47150	0909650	Misc Advertising Expenses	31001	ADVERTISEMENTS	9,100.00	MULLENLOWE US INC	16.85%	1,533.35
6	47136	0930200	Misc General Expenses	30000	Direct Purchases	1,457.44	TYNDALE ENTERPRISES INC	100.00%	1,457.44
9	47136	0874000	Mains And Services	69300	Contractor: Compl/R	1,414.40	B H HOLMES CONSTRUCTION CO INC	100.00%	1,414.40
7	47101	0930940	General Expenses	69110	Security	8,240.43	JONES LANG LASALLE AMERICAS INC	16.85%	1,388.51
8	47101	0930940	General Expenses	69110	Security	7,852.10	JONES LANG LASALLE AMERICAS INC	16.85%	1,323.08
11	47101	0921980	Office Supplies & Expenses	66000	Electric	7,410.90	NISC UPB LLC	16.85%	1,248.74
5	47136	0874000	Mains And Services	69300	Contractor: Compl/R	1,200.00	BILL R ENNIS	100.00%	1,200.00
4	47136	0874000	Mains And Services	69300	Contractor: Compl/R	1,200.00	BILL R ENNIS	100.00%	1,200.00
5	47157	0903200	Cust Billing & Acct	69500	Other Contracts	6,862.35	REGULUS INTEGRATED SOLUTIONS LL	16.85%	1,156.31
1	47157	0903100	Cust Contracts & Orders-Local	69300	Contractor: Compl/R	6,566.98	LEXISNEXIS RISK DATA MANAGEMENT	16.85%	1,106.54
11	47136	0874000	Mains And Services	69100	Baseload Contract L	1,069.00	TRAFFIC PRO LLC	100.00%	1,069.00
7	47136	0921200	Office Expenses	31003	INFORMATIONAL P	1,046.02	IMAGEMARK BUSINESS SERVICES INC	100.00%	1,046.02
5	47136	0887000	Maintenance of Mains	69100	Baseload Contract L	1,000.00	PAVEMENT RESTORATIONS INC	100.00%	1,000.00
11	47101	0930940	General Expenses	69110	Security	4,604.60	JONES LANG LASALLE AMERICAS INC	16.85%	775.88
5	47136	0874000	Mains And Services	69300	Contractor: Compl/R	600.00	BILL R ENNIS	100.00%	600.00
11	47101	0930940	General Expenses	69110	Security	2,753.38	JONES LANG LASALLE AMERICAS INC	16.85%	463.94
11	47101	0921980	Office Supplies & Expenses	66000	Electric	2,091.70	NISC UPB LLC	16.85%	352.45

Service	Service	Total	Mid-Point	Payment	(Lead) Lag	Weighted
			Calculation			Dollar Days
From	To	Days	Date	Date	Days	
6/2/19 12:00 AM	6/8/19 12:00 AM	6	6/5/19 12:00 AM	8/1/19 12:00 AM	57.00	\$2,313,844
12/2/18 12:00 AM	12/2/18 12:00 AM	0	12/2/18 12:00 AM	1/9/19 12:00 AM	38.00	\$1,542,188
11/17/19 12:00 AM	11/23/19 12:00 AM	6	11/20/19 12:00 AM	1/10/20 12:00 AM	51.00	\$2,069,045
1/6/19 12:00 AM	1/12/19 12:00 AM	6	1/9/19 12:00 AM	3/4/19 12:00 AM	54.00	\$2,186,987
5/19/19 12:00 AM	5/25/19 12:00 AM	6	5/22/19 12:00 AM	7/15/19 12:00 AM	54.00	\$2,181,803
8/4/19 12:00 AM	8/10/19 12:00 AM	6	8/7/19 12:00 AM	10/3/19 12:00 AM	57.00	\$2,293,096
1/27/19 12:00 AM	2/2/19 12:00 AM	6	1/30/19 12:00 AM	3/25/19 12:00 AM	54.00	\$1,905,822
6/1/19 12:00 AM	6/30/19 12:00 AM	29	6/15/19 12:00 PM	10/4/19 12:00 AM	110.50	\$2,077,538
9/1/19 12:00 AM	9/30/19 12:00 AM	29	9/15/19 12:00 PM	12/13/19 12:00 AM	88.50	\$1,231,919
12/8/18 12:00 AM	12/8/18 12:00 AM	0	12/8/18 12:00 AM	2/14/19 12:00 AM	68.00	\$789,534
11/5/18 12:00 AM	11/9/18 12:00 AM	4	11/7/18 12:00 AM	1/30/19 12:00 AM	84.00	\$844,588
2/4/19 12:00 AM	2/4/19 12:00 AM	0	2/4/19 12:00 AM	3/14/19 12:00 AM	38.00	\$351,348
1/1/19 12:00 AM	12/31/19 12:00 AM	364	7/2/19 12:00 AM	3/8/19 12:00 AM	(116.00)	-\$986,024
3/1/19 12:00 AM	3/31/19 12:00 AM	30	3/16/19 12:00 AM	5/20/19 12:00 AM	65.00	\$522,442
9/24/18 12:00 AM	9/29/18 12:00 AM	5	9/26/18 12:00 PM	3/14/19 12:00 AM	168.50	\$1,217,921
5/1/19 12:00 AM	5/31/19 12:00 AM	30	5/16/19 12:00 AM	7/22/19 12:00 AM	67.00	\$457,172
4/1/19 12:00 AM	4/30/19 12:00 AM	29	4/15/19 12:00 PM	5/16/19 12:00 AM	30.50	\$194,339
10/1/19 12:00 AM	10/31/19 12:00 AM	30	10/16/19 12:00 AM	11/1/19 12:00 AM	16.00	\$95,583
6/16/19 12:00 AM	7/15/19 12:00 AM	29	6/30/19 12:00 PM	7/25/19 12:00 AM	24.50	\$141,684
1/1/19 12:00 AM	1/31/19 12:00 AM	30	1/16/19 12:00 AM	1/31/19 12:00 AM	15.00	\$81,258
7/1/19 12:00 AM	7/31/19 12:00 AM	30	7/16/19 12:00 AM	9/26/19 12:00 AM	72.00	\$347,443
3/1/19 12:00 AM	3/31/19 12:00 AM	30	3/16/19 12:00 AM	6/27/19 12:00 AM	103.00	\$469,969
9/30/19 12:00 AM	10/31/19 12:00 AM	31	10/15/19 12:00 PM	12/27/19 12:00 AM	72.50	\$307,632
8/1/19 12:00 AM	8/31/19 12:00 AM	30	8/16/19 12:00 AM	10/17/19 12:00 AM	62.00	\$252,986
5/1/19 12:00 AM	4/30/20 12:00 AM	365	10/30/19 12:00 PM	8/20/19 12:00 AM	(71.50)	-\$276,496
12/1/19 12:00 AM	12/31/19 12:00 AM	30	12/16/19 12:00 AM	1/2/20 12:00 AM	17.00	\$61,894
9/1/19 12:00 AM	9/30/19 12:00 AM	29	9/15/19 12:00 PM	11/22/19 12:00 AM	67.50	\$237,195
4/15/19 12:00 AM	4/15/19 12:00 AM	0	4/15/19 12:00 AM	7/3/19 12:00 AM	79.00	\$256,339
4/1/19 12:00 AM	4/30/19 12:00 AM	29	4/15/19 12:00 PM	5/14/19 12:00 AM	28.50	\$85,622
9/25/19 12:00 AM	9/25/19 12:00 AM	0	9/25/19 12:00 AM	11/15/19 12:00 AM	51.00	\$140,760
3/27/19 12:00 AM	4/3/19 12:00 AM	7	3/30/19 12:00 PM	4/10/19 12:00 AM	10.50	\$27,082
4/16/19 12:00 AM	4/18/19 12:00 AM	2	4/17/19 12:00 AM	6/7/19 12:00 AM	51.00	\$124,338
3/1/19 12:00 AM	3/31/19 12:00 AM	30	3/16/19 12:00 AM	4/1/19 12:00 AM	16.00	\$38,149
8/13/19 12:00 AM	8/22/19 12:00 AM	9	8/17/19 12:00 PM	10/3/19 12:00 AM	46.50	\$101,537
8/23/18 12:00 AM	8/23/18 12:00 AM	0	8/23/18 12:00 AM	1/4/19 12:00 AM	134.00	\$288,369
9/18/18 12:00 AM	10/11/18 12:00 AM	23	9/29/18 12:00 PM	1/25/19 12:00 AM	117.50	\$234,700
3/15/19 12:00 AM	3/15/19 12:00 AM	0	3/15/19 12:00 AM	4/12/19 12:00 AM	28.00	\$51,537
1/5/19 12:00 AM	1/14/19 12:00 AM	9	1/19/19 12:00 PM	2/14/19 12:00 AM	35.50	\$62,125
6/19/19 12:00 AM	6/28/19 12:00 AM	9	6/23/19 12:00 PM	8/9/19 12:00 AM	46.50	\$76,153
11/1/19 12:00 AM	11/30/19 12:00 AM	29	11/15/19 12:00 PM	12/18/19 12:00 AM	32.50	\$49,834
1/23/19 12:00 AM	2/22/19 12:00 AM	30	2/7/19 12:00 AM	6/20/19 12:00 AM	133.00	\$193,840
7/25/19 12:00 AM	7/25/19 12:00 AM	0	7/25/19 12:00 AM	9/13/19 12:00 AM	50.00	\$70,720
6/25/19 12:00 AM	7/2/19 12:00 AM	7	6/28/19 12:00 PM	7/5/19 12:00 AM	6.50	\$9,025
8/8/19 12:00 AM	8/15/19 12:00 AM	7	8/11/19 12:00 PM	8/19/19 12:00 AM	7.50	\$9,923
11/1/19 12:00 AM	11/1/19 12:00 AM	0	11/1/19 12:00 AM	11/6/19 12:00 AM	5.00	\$6,244
4/10/19 12:00 AM	4/15/19 12:00 AM	5	4/12/19 12:00 PM	5/3/19 12:00 AM	20.50	\$24,600
2/26/19 12:00 AM	2/26/19 12:00 AM	0	2/26/19 12:00 AM	4/18/19 12:00 AM	51.00	\$61,200
3/1/19 12:00 AM	3/31/19 12:00 AM	30	3/16/19 12:00 AM	5/15/19 12:00 AM	60.00	\$69,378
11/1/18 12:00 AM	11/30/18 12:00 AM	29	11/15/18 12:00 PM	1/17/19 12:00 AM	62.50	\$69,159
10/21/19 12:00 AM	10/22/19 12:00 AM	1	10/21/19 12:00 AM	12/13/19 12:00 AM	52.50	\$56,123
7/10/19 12:00 AM	7/10/19 12:00 AM	0	7/10/19 12:00 AM	8/30/19 12:00 AM	51.00	\$53,347
4/30/19 12:00 AM	4/30/19 12:00 AM	0	4/30/19 12:00 AM	6/27/19 12:00 AM	58.00	\$58,000
11/6/19 12:00 AM	11/13/19 12:00 AM	7	11/9/19 12:00 PM	11/18/19 12:00 AM	8.50	\$6,595
4/10/19 12:00 AM	4/15/19 12:00 AM	5	4/12/19 12:00 PM	6/3/19 12:00 AM	51.50	\$30,900
11/14/19 12:00 AM	11/21/19 12:00 AM	7	11/17/19 12:00 PM	11/25/19 12:00 AM	7.50	\$3,480
11/15/19 12:00 AM	11/15/19 12:00 AM	0	11/15/19 12:00 AM	11/18/19 12:00 AM	3.00	\$1,057

Piedmont Natural Gas Company Inc.
Tennessee Allocated O&M Expense - Accounts Payable Transactions Only
For the Twelve Months Ended December 31, 2019
Sorted by Tennessee Allocated Amount - Largest to Smallest without Accts 923, 926 & 928

Accounting	Bus Unit ID	Account ID	Account Long Descr CB	Resource Type I	Resource Type L	Monetary Amount JD	Vendor Name JD	TN %	TN Amount
5	47136	0921980	Office Supplies & Expenses	66001	Telephone/Commur	279.19	TANGOE US INC	100.00%	279.19
3	47156	0930200	Misc General Expenses	69100	Baseload Contract L	1,325.53	GUIDANT GROUP INC	16.85%	223.35
6	47156	0930200	Misc General Expenses	36002	IT SOFTWARE MAI	1,039.20	ARTICULATE GLOBAL INC	16.85%	175.11
4	47156	0931001	Rents-A&G	65011	Short Term leases	824.48	PIEDMONT ROW DRIVE LLC	16.85%	138.92
4	47157	0903300	Cust Collecting-Local	69000	Consultant	666.19	GUIDANT GROUP INC	16.85%	112.25
3	47157	0903200	Cust Billing & Acct	66002	Other Utilities	530.63	UNITED MAILING SERVICE INC	16.85%	89.41
6	47136	0871000	Distribution Load Dispatching	66000	Electric	70.03	NASHVILLE ELECTRIC SERVICE	100.00%	70.03
1	47136	0871000	Distribution Load Dispatching	66000	Electric	57.19	MIDDLE TENNESSEE ELECTRIC MEMBE	100.00%	57.19
11	47101	0930940	General Expenses	30000	Direct Purchases	267.96	JONES LANG LASALLE AMERICAS INC	16.85%	45.15
8	47101	0930940	General Expenses	69110	Security	207.04	JONES LANG LASALLE AMERICAS INC	16.85%	34.89
3	47157	0931001	Rents-A&G	65002	Other Real Property	160.11	CAMBRIDGE ACQUISITIONS LLC	16.85%	26.98
6	47156	0930200	Misc General Expenses	69500	Other Contracts	109.55	XEROX CORP	16.85%	18.46
7	47151	0930200	Misc General Expenses	69030	SA Vndr Emp Exp -	76.00	GUIDANT GROUP INC	16.85%	12.81
5	47101	0930940	General Expenses	69110	Security	49.00	JONES LANG LASALLE AMERICAS INC	16.85%	8.26
3	47156	0921980	Office Supplies & Expenses	66001	Telephone/Commur	30.10	AT&T CORP	16.85%	5.07
2	47101	0921980	Office Supplies & Expenses	66002	Other Utilities	16.65	NISC UBP LLC	16.85%	2.81
5	47101	0921980	Office Supplies & Expenses	66002	Other Utilities	4.50	NISC UBP LLC	16.85%	0.76

4,667,427

Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
4/1/19 12:00 AM	4/30/19 12:00 AM	29	4/15/19 12:00 PM	5/8/19 12:00 AM	22.50	\$6,282
3/18/19 12:00 AM	3/25/19 12:00 AM	7	3/21/19 12:00 PM	4/8/19 12:00 AM	17.50	\$3,909
5/3/19 12:00 AM	5/2/20 12:00 AM	365	11/1/19 12:00 PM	6/17/19 12:00 AM	(137.50)	-\$24,077
3/30/19 12:00 AM	3/31/19 12:00 AM	1	3/30/19 12:00 PM	4/8/19 12:00 AM	8.50	\$1,181
4/9/19 12:00 AM	4/16/19 12:00 AM	7	4/12/19 12:00 PM	4/30/19 12:00 AM	17.50	\$1,964
12/31/18 12:00 AM	12/31/18 12:00 AM	0	12/31/18 12:00 AM	3/14/19 12:00 AM	73.00	\$6,527
5/14/19 12:00 AM	6/13/19 12:00 AM	30	5/29/19 12:00 AM	6/28/19 12:00 AM	30.00	\$2,101
12/10/18 12:00 AM	1/10/19 12:00 AM	31	12/25/18 12:00 PM	1/29/19 12:00 AM	34.50	\$1,973
11/6/19 12:00 AM	11/13/19 12:00 AM	7	11/9/19 12:00 PM	11/19/19 12:00 AM	9.50	\$429
8/14/19 12:00 AM	8/21/19 12:00 AM	7	8/17/19 12:00 PM	8/28/19 12:00 AM	10.50	\$366
1/15/19 12:00 AM	2/15/19 12:00 AM	31	1/30/19 12:00 PM	3/7/19 12:00 AM	35.50	\$958
5/1/19 12:00 AM	5/31/19 12:00 AM	30	5/16/19 12:00 AM	7/26/19 12:00 AM	71.00	\$1,311
7/16/19 12:00 AM	7/23/19 12:00 AM	7	7/19/19 12:00 PM	8/6/19 12:00 AM	17.50	\$224
5/2/19 12:00 AM	5/9/19 12:00 AM	7	5/5/19 12:00 PM	5/16/19 12:00 AM	10.50	\$87
2/16/19 12:00 AM	3/15/19 12:00 AM	27	3/1/19 12:00 PM	3/29/19 12:00 AM	27.50	\$139
2/20/19 12:00 AM	2/20/19 12:00 AM	0	2/20/19 12:00 AM	2/22/19 12:00 AM	2.00	\$6
5/17/19 12:00 AM	5/17/19 12:00 AM	0	5/17/19 12:00 AM	5/22/19 12:00 AM	5.00	\$4

162,020,373

Piedmont Natural Gas Company Inc.
Working Stock Pool \$\$ - Sample
January 1, 2019 - December 31, 2019

Account	Fiscal	Account Long	Resource Type Long	Monetary Amount JD	Vendor ID AP	Vendor Name JD	Invoice ID JD	Voucher ID JI	Operator ID JI
9	2019	Working Stock	Direct Material Purchases	31,293.56	0000071785	MRC GLOBAL US INC	0005540771	00126431	FMISRUN
12	2019	Working Stock	Direct Material Purchases	28,163.54	0000071785	MRC GLOBAL US INC	0005586027	00143687	FMISRUN
9	2019	Working Stock	Direct Material Purchases	21,217.33	0000071785	MRC GLOBAL US INC	0005570498	00119152	FMISRUN
10	2019	Working Stock	Direct Material Purchases	19,623.84	0000071785	MRC GLOBAL US INC	0005576912	00126995	FMISRUN
5	2019	Working Stock	Direct Material Purchases	19,293.16	0000071785	MRC GLOBAL US INC	0005525361	00089547	FMISRUN
12	2019	Working Stock	Direct Material Purchases	18,872.16	0000071785	MRC GLOBAL US INC	0005597551	00143667	FMISRUN
12	2019	Working Stock	Direct Material Purchases	16,180.02	0000071785	MRC GLOBAL US INC	0005606384	00143624	FMISRUN
7	2019	Working Stock	Direct Material Purchases	15,797.74	0000071785	MRC GLOBAL US INC	0005554398	00111372	FMISRUN
8	2019	Working Stock	Direct Material Purchases	15,751.09	0000071785	MRC GLOBAL US INC	0005559584	00117053	FMISRUN
11	2019	Working Stock	Direct Material Purchases	15,618.08	0000071785	MRC GLOBAL US INC	0005590381	00135146	FMISRUN
9	2019	Working Stock	Direct Material Purchases	15,304.90	0000071785	MRC GLOBAL US INC	0005535289	00126387	FMISRUN
12	2019	Working Stock	Direct Material Purchases	14,453.06	0000071785	MRC GLOBAL US INC	0005521335	00143576	FMISRUN
7	2019	Working Stock	Direct Material Purchases	13,450.79	0000071785	MRC GLOBAL US INC	0005545101	00105610	FMISRUN
7	2019	Working Stock	Direct Material Purchases	6,892.55	0000071785	MRC GLOBAL US INC	0005549983	00105198	FMISRUN
10	2019	Working Stock	Direct Material Purchases	3,420.60	0000071785	MRC GLOBAL US INC	0005580263	00126680	FMISRUN
8	2019	Working Stock	Direct Material Purchases	2,917.98	0000071785	MRC GLOBAL US INC	0005565592	00117076	FMISRUN
12	2019	Working Stock	Direct Material Purchases	(646.96)	0000071785	MRC GLOBAL US INC	0005559585	00143605	FMISRUN
12	2019	Working Stock	Direct Material Purchases	(721.05)	0000071785	MRC GLOBAL US INC	0005535290	00143578	FMISRUN
12	2019	Working Stock	Direct Material Purchases	(1,529.50)	0000071785	MRC GLOBAL US INC	0005559586	00143580	FMISRUN
12	2019	Working Stock	Direct Material Purchases	(3,231.13)	0000071785	MRC GLOBAL US INC	0005545102	00143573	FMISRUN
12	2019	Working Stock	Direct Material Purchases	(7,090.42)	0000071785	MRC GLOBAL US INC	0005549984	00142437	FMISRUN

244,831.35

Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
5/15/19 12:00 AM	5/24/19 12:00 AM	9	5/19/19 12:00 PM	10/4/19 12:00 PM	138.00	\$4,318,511
9/16/19 12:00 AM	9/25/19 12:00 AM	9	9/20/19 12:00 PM	12/20/19 12:00 PM	91.00	\$2,562,882
8/6/19 12:00 AM	8/13/19 12:00 AM	7	8/9/19 12:00 PM	9/18/19 12:00 PM	40.00	\$848,693
8/20/19 12:00 AM	8/28/19 12:00 AM	8	8/24/19 12:00 AM	10/3/19 12:00 PM	40.50	\$794,766
4/1/19 12:00 AM	4/12/19 12:00 AM	11	4/6/19 12:00 PM	5/15/19 12:00 PM	39.00	\$752,433
10/14/19 12:00 AM	10/29/19 12:00 AM	15	10/21/19 12:00 PM	12/20/19 12:00 PM	60.00	\$1,132,330
10/31/19 12:00 AM	11/26/19 12:00 AM	26	11/13/19 12:00 AM	12/27/19 12:00 PM	44.50	\$720,011
6/26/19 12:00 AM	7/1/19 12:00 AM	5	6/28/19 12:00 PM	8/9/19 12:00 PM	42.00	\$663,505
7/9/19 12:00 AM	7/19/19 12:00 AM	10	7/14/19 12:00 AM	9/4/19 12:00 PM	52.50	\$826,932
10/1/19 12:00 AM	10/11/19 12:00 AM	10	10/6/19 12:00 AM	11/13/19 12:00 PM	38.50	\$601,296
4/29/19 12:00 AM	5/10/19 12:00 AM	11	5/4/19 12:00 PM	10/4/19 12:00 PM	153.00	\$2,341,650
3/18/19 12:00 AM	3/29/19 12:00 AM	11	3/23/19 12:00 PM	12/20/19 12:00 PM	272.00	\$3,931,232
5/31/19 12:00 AM	6/7/19 12:00 AM	7	6/3/19 12:00 PM	7/10/19 12:00 PM	37.00	\$497,679
6/1/19 12:00 AM	6/20/19 12:00 AM	9	6/15/19 12:00 PM	7/24/19 12:00 PM	39.00	\$261,009
9/4/19 12:00 AM	9/10/19 12:00 AM	6	9/7/19 12:00 AM	10/17/19 12:00 PM	40.50	\$138,534
7/22/19 12:00 AM	7/31/19 12:00 AM	9	7/26/19 12:00 PM	9/5/19 12:00 PM	41.00	\$119,638
6/28/19 12:00 AM	6/28/19 12:00 AM	0	6/28/19 12:00 AM	12/20/19 12:00 PM	175.50	-\$113,541
5/4/19 12:00 AM	5/4/19 12:00 AM	0	5/4/19 12:00 AM	12/20/19 12:00 PM	230.50	-\$166,202
7/16/19 12:00 AM	7/19/19 12:00 AM	3	7/17/19 12:00 PM	12/20/19 12:00 PM	156.00	-\$238,602
6/4/19 12:00 AM	6/4/19 12:00 AM	0	6/4/19 12:00 AM	12/20/19 12:00 PM	199.50	-\$644,610
6/17/19 12:00 AM	6/17/19 12:00 AM	0	6/17/19 12:00 AM	12/17/19 12:00 PM	183.50	-\$1,301,092

73.71 \$18,047,054

Piedmont Natural Gas Company Inc.
Stores Pool AP \$\$
January 1, 2019 - December 31, 2019

Acc	Fiscal	Account Long Desc	Monetary Amount JD	Vendor ID APRD	Vendor Name JD	Invoice ID JD	Voucher ID JD	Payment Date	Invoice Date	Service From	Service To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days
8	2019	Stores Expense	31,321.77	0000071785	MRC GLOBAL US INC	508566981	00114811	8/13/19 12:00 PM	9/18/2017	8/23/17 12:00 AM	8/23/17 12:00 AM	0	8/23/17 12:00 AM	8/13/19 12:00 PM	46.38	\$1,452,832
3	2019	Stores Expense	24,563.64	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00012754	00074604	3/29/19 12:00 PM	2/17/2019	1/16/19 12:00 AM	2/17/19 12:00 AM	32	2/1/19 12:00 AM	3/29/19 12:00 PM	56.50	\$1,387,846
5	2019	Stores Expense	17,922.06	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00014798	00096688	6/28/19 12:00 PM	5/19/2019	5/13/19 12:00 AM	5/19/19 12:00 AM	6	5/16/19 12:00 AM	6/28/19 12:00 PM	43.50	\$779,610
4	2019	Stores Expense	17,177.62	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00014139	00087156	5/17/19 12:00 PM	4/7/2019	4/1/19 12:00 AM	4/7/19 12:00 AM	6	4/4/19 12:00 AM	5/17/19 12:00 PM	43.50	\$747,226
6	2019	Stores Expense	17,046.60	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00015000	00098398	7/5/19 12:00 PM	5/26/2019	5/20/19 12:00 AM	5/26/19 12:00 AM	6	5/23/19 12:00 AM	7/5/19 12:00 PM	43.50	\$741,527
4	2019	Stores Expense	16,768.92	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00014057	00084030	5/10/19 12:00 PM	3/31/2019	3/25/19 12:00 AM	3/31/19 12:00 AM	6	3/28/19 12:00 AM	5/10/19 12:00 PM	43.50	\$729,448
4	2019	Stores Expense	16,677.20	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00014230	00087180	5/31/19 12:00 PM	4/14/2019	4/8/19 12:00 AM	4/14/19 12:00 AM	6	4/11/19 12:00 AM	5/31/19 12:00 PM	50.50	\$842,199
4	2019	Stores Expense	16,421.04	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00013813	00084075	5/2/19 12:00 PM	3/24/2019	3/18/19 12:00 AM	3/24/19 12:00 AM	6	3/21/19 12:00 AM	5/2/19 12:00 PM	42.50	\$697,894
4	2019	Stores Expense	16,394.56	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00013507	00084087	4/25/19 12:00 PM	3/17/2019	3/11/19 12:00 AM	3/17/19 12:00 AM	6	3/14/19 12:00 AM	4/25/19 12:00 PM	42.50	\$696,769
6	2019	Stores Expense	16,381.08	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00015111	00101418	7/12/19 12:00 PM	6/2/2019	5/27/19 12:00 AM	6/2/19 12:00 AM	6	5/30/19 12:00 AM	7/12/19 12:00 PM	43.50	\$712,577
5	2019	Stores Expense	16,348.18	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00014615	00092712	6/13/19 12:00 PM	5/5/2019	4/29/19 12:00 AM	5/5/19 12:00 AM	6	5/2/19 12:00 AM	6/13/19 12:00 PM	42.50	\$694,798
2	2019	Stores Expense	16,344.98	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00012568	00073247	3/22/19 12:00 PM	2/10/2019	2/4/19 12:00 AM	2/10/19 12:00 AM	6	2/7/19 12:00 AM	3/22/19 12:00 PM	43.50	\$711,007
5	2019	Stores Expense	16,046.00	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00014294	00089139	5/31/19 12:00 PM	4/21/2019	4/15/19 12:00 AM	4/21/19 12:00 AM	6	4/18/19 12:00 AM	5/31/19 12:00 PM	43.50	\$698,001
5	2019	Stores Expense	16,002.32	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00014705	00096271	6/20/19 12:00 PM	5/12/2019	5/6/19 12:00 AM	5/12/19 12:00 AM	6	5/9/19 12:00 AM	6/20/19 12:00 PM	42.50	\$680,099
3	2019	Stores Expense	15,947.80	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00013111	00076506	4/22/19 12:00 PM	3/3/2019	2/25/19 12:00 AM	3/3/19 12:00 AM	6	2/28/19 12:00 AM	4/22/19 12:00 PM	53.50	\$853,207
4	2019	Stores Expense	15,892.70	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00013199	00084048	4/22/19 12:00 PM	3/10/2019	3/4/19 12:00 AM	3/10/19 12:00 AM	6	3/7/19 12:00 AM	4/22/19 12:00 PM	46.50	\$739,011
5	2019	Stores Expense	15,887.10	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00014514	00090396	6/6/19 12:00 PM	4/28/2019	4/22/19 12:00 AM	4/28/19 12:00 AM	6	4/25/19 12:00 AM	6/6/19 12:00 PM	42.50	\$675,202
3	2019	Stores Expense	15,291.90	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00013033	00076504	4/5/19 12:00 PM	2/24/2019	2/18/19 12:00 AM	2/24/19 12:00 AM	6	2/21/19 12:00 AM	4/5/19 12:00 PM	43.50	\$665,198
7	2019	Stores Expense	10,211.88	0000197374	TULSA INSPECTION RESOURCES PUC LLC	TIRPUC00015977	00111941	8/29/19 12:00 PM	7/21/2019	7/15/19 12:00 AM	7/21/19 12:00 AM	6	7/18/19 12:00 AM	8/29/19 12:00 PM	42.50	\$434,004
1	2019	Stores Expense	5,096.78	0000202237	TRANSPORTATION INSIGHT LLC	TM70622360	00062106	2/8/19 12:00 PM	12/5/2018	11/6/18 12:00 AM	12/5/18 12:00 AM	29	11/20/18 12:00 PM	2/8/19 12:00 PM	80.00	\$407,742
11	2019	Stores Expense	2,473.86	0000202237	TRANSPORTATION INSIGHT LLC	TM70633281	00136072	12/9/19 12:00 PM	10/24/2019	9/25/19 12:00 AM	10/24/19 12:00 AM	29	10/9/19 12:00 PM	12/9/19 12:00 PM	61.00	\$150,905
8	2019	Stores Expense	1,120.00	0000210336	TOTAL QUALITY LOGISTICS LLC	12628258	00119540	10/3/19 12:00 PM	8/19/2019	8/14/19 12:00 AM	8/14/19 12:00 AM	0	8/14/19 12:00 AM	10/3/19 12:00 PM	50.50	\$56,560
10	2019	Stores Expense	1,120.00	0000210336	TOTAL QUALITY LOGISTICS LLC	12884246	00131302	11/21/19 12:00 PM	10/7/2019	9/1/19 12:00 AM	9/1/19 12:00 AM	0	9/1/19 12:00 AM	11/21/19 12:00 PM	81.50	\$91,280
8	2019	Stores Expense	650.00	0000210336	TOTAL QUALITY LOGISTICS LLC	12361484	00119502	8/30/19 12:00 PM	7/12/2019	7/7/19 12:00 AM	7/7/19 12:00 AM	0	7/7/19 12:00 AM	8/30/19 12:00 PM	54.50	\$35,425
6	2019	Stores Expense	574.90	0000202237	TRANSPORTATION INSIGHT LLC	TM70624864	11370632	6/11/19 12:00 PM	2/19/2019	1/20/19 12:00 AM	2/19/19 12:00 AM	30	2/4/19 12:00 AM	6/11/19 12:00 PM	127.50	\$73,300
9	2019	Stores Expense	101.40	0000071785	MRC GLOBAL US INC	2742841999TAX	00125511	9/27/19 12:00 PM	8/6/2019	8/6/19 12:00 AM	8/6/19 12:00 AM	0	8/6/19 12:00 AM	9/27/19 12:00 PM	52.50	\$5,324
9	2019	Stores Expense	13.67	0000071785	MRC GLOBAL US INC	APRIL16TAXDEBIT	00123966	9/20/19 12:00 PM	4/19/2019	4/1/19 12:00 AM	4/19/19 12:00 AM	18	4/10/19 12:00 AM	9/20/19 12:00 PM	163.50	\$2,235
															46.38	\$15,761,224

\$339,798

PIEDMONT NATURAL GAS COMPANY, INC.
Jurisdictional Cost Allocation -- Composite Factors
For the Twelve Months Ended 12-31-19

	Balances as of 12/31/18				Factors Applicable to Allocations for Twelve Months Ended December 2019			
	NC	SC	TN	Total	NC	SC	TN	Total
3-State Factor								
Direct Labor as of 12/31/18	\$ 48,875,037	\$ 7,229,146	\$ 10,565,281	\$ 66,669,463	73.30%	10.85%	15.85%	100.00%
Gross Plant as of 12/31/18	\$ 5,107,613,260	\$ 632,355,136	\$ 1,212,977,064	\$ 6,952,945,461	73.46%	9.09%	17.45%	100.00%
March 2018 Customers	730,426	144,534	182,284	1,057,243	<u>69.09%</u>	<u>13.67%</u>	<u>17.24%</u>	<u>100.00%</u>
Composite Allocation Factors					71.95%	11.20%	16.85%	100.00%
2-State Factor								
Direct Labor as of 12/31/18	\$ 48,875,037	\$ 7,229,146	\$ -	\$ 56,104,182	87.11%	12.89%	0.00%	100.00%
Gross Plant as of 12/31/18	\$ 5,107,613,260	\$ 632,355,136	\$ -	\$ 5,739,968,396	88.98%	11.02%	0.00%	100.00%
March 2018 Customers	730,426	144,534	-	874,960	<u>83.48%</u>	<u>16.52%</u>	<u>0.00%</u>	<u>100.00%</u>
Composite Allocation Factors					86.53%	13.47%	0.00%	100.00%

Piedmont Natural Gas
Calculation of Taxes Other Than Income Lead Lag Days
12 Months Ended December 31, 2019
Summary of Taxes Other Than Income - Tennessee Operations

6/15/2020
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Line			Test Period		Test Period
No	Account	Type of Tax	Expense	(Lead) Lag	Weighted
			12/31/2019	Days	Dollar Days
1					
2	Account 0408470/0408120	Franchise Tax	\$2,078,355	45.00	\$93,525,978
3	Account 0408100	Gross Receipts Tax - Tennessee	\$1,780,185	-158.50	-\$282,159,243
4	Account 0408205	Highway Use Tax	\$566	35.21	\$19,936 Lag based on Payments made the 20th of the following month.
5	Account 0408851	Sales & Use Tax	-\$357	35.21	-\$12,564 Lag based on Payments made the 20th of the following month.
6	Account 0408800	Federal Highway Use Tax	\$489	35.21	\$17,232 Lag based on Payments made the 20th of the following month.
7					
8		Total TN Jurisdictional Taxes	<u>\$3,859,238</u>	<u>-48.87</u>	<u>-\$188,608,661</u>
9					
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Piedmont Natural Gas
Calculation of Taxes Other Than Income Lead Lag Days
12 Months Ended Dec 31, 2019
Tennessee Franchise Tax

6/15/2020
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Account 0408470/0408120

Line No	Type of Payment	<u>Start</u>	<u>Tax Period</u> <u>End</u>	<u>Total</u> <u>Days</u>	<u>Midpoint</u> <u>Service Period</u>	<u>Scheduled</u> <u>Payment Date</u>	(Lead) Lag <u>Days</u>	Statutory % of Total <u>Taxes for Year</u>	Weighted <u>Days</u>
1									
2	First Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	4/15/19 12:00 PM	-78.0	25.00%	-19.5
3									
4	Second Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	6/17/19 12:00 PM	-15.0	25.00%	-3.8
5									
6	Third Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	9/16/19 12:00 PM	76.0	25.00%	19.0
7									
8	Fourth Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	1/15/20 12:00 PM	197.0	25.00%	49.3
9									
10									
11									
12	Total								45.0
13									
14									
15									

Note: Payments are due on the 15th day of the 4th, 6th, 9th months of the current tax year and the 15th day of the first month of the next succeeding tax year. If the dates fall on a weekend the following Monday

Franchise tax account 0408470 is based on balance sheet balances (assets and equity) and is not billed to customers

Monthly accrual in 2020 is \$190,172

	TN Allocated Per Financial Statements
Franchise Tax - Amount Expensed	
Jan-19	\$331,865
Feb-19	334,330
Mar-19	(43,266)
Apr-19	172,907
May-19	172,907
Jun-19	172,907
Jul-19	172,907
Aug-19	172,907
Sep-19	(147,473)
Oct-19	237,576
Nov-19	235,368
Dec-19	265,419
Total	<u>\$2,078,355</u>

Account 0408100

Piedmont Natural Gas
Calculation of Taxes Other Than Income Lead Lag Days
12 Months Ended December 31, 2019
Gross Receipts Tax - Tennessee

6/15/2020
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Line No	Description of Payment	Payment Amount	Start	Service Period	End	Total Days	Midpoint Service Period	Payment Date	(Lead) Lag Days	Weighted Dollar Days	
1	State of Tennessee	\$997,329	7/1/19 12:00 AM	7/1/20 12:00 AM		366	12/31/19 12:00 AM	7/25/19 12:00 PM	-158.5	-\$158,076,647	DEBIT TO 0165019
2											
3											83,110.75 2019 monthly expens
4											83,110.75 2020 monthly expens
5											
6											
7											
8											
9		\$997,329								-\$158,076,647	
10											
11											
12		Total Payment Amount 12 months ended 12/31/19					\$997,329				
13											
14		Total Weighted Dollar Days					-\$158,076,647				
15											
16		Gross Receipts Tax - Tennessee (Lead) Lag Days					-158.50				
17											
18		TN Allocated									
19		Per Financial									
20	Gross Receipts Tax - Amount Expensed	Statements	The TN gross receipts tax return that corresponds to the payment of \$997,329 that was made on 7/25/19 and recorded to Account 0165019 which is a prepaid current asset account								
21	Jan-19	\$0	The tax is based on the revenues from our most recent fiscal year which in this case was 1/1/18 – 12/31/18. This is referred to as the reporting period on the return.								
22	Feb-19	\$0	The filing period for this return is 7/1/19 – 6/30/20 and the payment of this tax relates to this filing period.								
23	Mar-19	\$480,570	The payment is recorded it to a prepaid account and expensed 1/12 of \$997,329 between July 2019 and June 2020 per the books.								
24	Apr-19	\$160,190									
25	May-19	\$160,190									
26	Jun-19	\$160,190									
27	Jul-19	\$83,111									
28	Aug-19	\$83,111									
29	Sep-19	\$403,491									
30	Oct-19	\$83,111									
31	Nov-19	\$83,111									
32	Dec-19	\$83,111									
33	Total	\$1,780,185									

payment made in 2018 was \$1,279,786
1,922,280

Gross Receipts tax account 0408100 is based on revenues, not billed to customers

Piedmont Natural Gas
Calculation of Taxes Other Than Income Lead Lag Days
12 Months Ended Dec. 31, 2019

4/24/2020
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Property Taxes TN BU 47158 Expense Acct 0408121

Line No	Description of Payment	Payment Amount	Service Period		Total Days	Midpoint Service Period	Check Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
			Start	End						
1	Cocke County	74.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/4/20 12:00 PM	217.0	\$16,058	Check
2	Cheatham County	30,461.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/7/20 12:00 PM	220.0	\$6,701,420	Check
3	Dickson County	2,773.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/7/20 12:00 PM	220.0	\$610,060	Check
4	Nashville Metro	3,956,039.99	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/18/20 12:00 PM	231.0	\$913,845,238	Check
5	Robertson County	50,927.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/7/20 12:00 PM	220.0	\$11,203,940	Check
6	Rutherford County	9,083.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/7/20 12:00 PM	220.0	\$1,998,260	Check
7	Sumner County	315,657.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/7/20 12:00 PM	220.0	\$69,444,540	Check
8	Ashland City	5,782.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/7/20 12:00 PM	220.0	\$1,272,040	Check
9	Town of Belle Meade	1,568.76	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/18/20 12:00 PM	231.0	\$362,384	Check
10	Town of Fairview	8,100.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$1,806,300	Check
11	Town of Goodlettsville	6,965.16	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$1,553,231	Check
12	Town of Goodlettsville	5,957.62	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/18/20 12:00 PM	231.0	\$1,376,210	Check
13	Town of Greenbrier	15,033.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$3,352,359	Check
14	Town of Hendersonville	75,395.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$16,813,085	Check
15	Town of Lavergne	1,959.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$436,857	Check
16	Town of Millersville	550.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$122,650	Check
17	Town of Mt. Juliet	13,084.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$2,917,732	Check
18	Town of White House	13,762.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$3,068,926	Check
19	Town of White House	9,467.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$2,111,141	Check
20	Williamson County	264,239.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$58,925,297	Check
21	Wilson County	272,242.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$60,709,966	Check
22	Trousdale County	37,761.00	1/1/19 12:00 AM	1/1/20 12:00 AM	365	7/2/19 12:00 PM	2/10/20 12:00 PM	223.0	\$8,420,703	Check
		<u>\$5,096,880.53</u>								<u>\$1,167,068,396.15</u>

Total Payment Amount 12 months ended 12/31/19

\$5,096,881

Total Weighted Dollar Days

\$1,167,068,396

Property Taxes TN BU 47158 Expense Acct 0408121 (Lead) Lag Days

228.98

Piedmont Natural Gas
Calculation of Income Taxes Lead Lag Days
12 Months Ended Dec 31, 2019
Federal Income Tax

4/23/2020
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Line No	Type of Payment	<u>Tax Period</u>		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Statutory % of Total Taxes for Year	Weighted Days
		<u>Start</u>	<u>End</u>						
1									
2	First Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	4/15/19 12:00 PM	-78.0	25.00%	-19.5
3									
4	Second Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	6/17/19 12:00 PM	-15.0	25.00%	-3.8
5									
6	Third Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	9/16/19 12:00 PM	76.0	25.00%	19.0
7									
8	Fourth Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	12/16/19 12:00 PM	167.0	25.00%	41.8
9									
10									
11									
12	Total								<u>37.5</u>
13									
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15									

Note: Payments are due on the 15th day of the 4th, 6th, 9th and 12th month of the taxable year. If the dates fall on a weekend the following Monday is used.

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Piedmont Natural Gas
Calculation of Income Taxes Lead Lag Days
12 Months Ended Dec 31, 2019
Tennessee State Excise Tax

4/23/2020
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Line No	Type of Payment	Tax Period		Total Days	Midpoint Service Period	Scheduled Payment Date	(Lead) Lag Days	Statutory % of Total Taxes for Year	Weighted Days
		Start	End						
1									
2	First Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	4/15/19 12:00 PM	-78.0	25.00%	-19.5
3									
4	Second Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	6/17/19 12:00 PM	-15.0	25.00%	-3.8
5									
6	Third Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	9/16/19 12:00 PM	76.0	25.00%	19.0
7									
8	Fourth Payment	1/1/19 12:00 AM	1/1/20 12:00 AM	365.0	07/02/19	1/15/20 12:00 PM	197.0	25.00%	49.3
9									
10									
11									
12	Total								45.0
13									
14									
15									

Note: Payments are due on the 15th day of the 4th, 6th, 9th months of the current tax year and the 15th day of the first month of the next succeeding tax year. If the dates fall on a weekend the following Monday is used.

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Line No	<u>Long Term Debt Obligation</u>	Interest <u>Amount</u>	Weighted <u>Dollar Days</u>	(Lead) Lag <u>Days</u>	Issue <u>Balance</u>
1	Medium Term Notes Series A 6.87%	\$3,091,500	\$285,190,875	92.25	45,000,000
2	Medium Term Notes Series B 7.40%	\$4,070,000	\$375,457,500	92.25	55,000,000
3	Senior Notes 3.47%	\$3,470,000	\$323,577,500	93.25	100,000,000
4	Senior Notes 3.57%	\$7,140,000	\$665,805,000	93.25	200,000,000
5	Medium Term Notes 7.95%	\$4,770,000	\$440,032,500	92.25	60,000,000
6	Senior Notes 4.24%	\$6,784,000	\$632,608,000	93.25	160,000,000
7	Medium Term Notes 8.45%	\$3,380,000	\$311,805,000	92.25	40,000,000
8	Medium Term Notes 7.50%	\$3,000,000	\$276,750,000	92.25	40,000,000
9	Senior Notes 6.00%	\$6,000,000	\$553,500,000	92.25	100,000,000
10	Senior Notes 4.65%	\$13,950,000	\$1,279,912,500	91.75	300,000,000
11	Senior Notes 3.60%	\$5,400,000	\$500,850,000	92.75	150,000,000
12	Senior Notes 4.10%	\$10,250,000	\$950,687,500	92.75	250,000,000
13	Senior Notes 3.64%	\$10,920,000	\$1,001,910,000	91.75	300,000,000
14	Senior Notes 3.50%	\$10,908,333	\$1,058,108,333	97.00	600,000,000
15					
16					
17					
18	Total	<u>\$93,133,833</u>	<u>\$8,656,194,708</u>	<u>92.94</u>	<u>\$2,400,000,000</u>

Expensed to Account 0427460

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Medium Term Notes Series A 6.87%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$1,545,750	1/1/19 12:00 AM	7/1/19 12:00 AM	181	4/1/19 12:00 PM	7/1/19 12:00 PM	91.00	140,663,250	Wire Transfer
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December 2019		\$1,545,750	7/1/19 12:00 AM	1/1/20 12:00 AM	184	10/1/19 12:00 AM	1/2/20 12:00 PM	93.50	144,527,625	Wire Transfer
14		<u>\$45,000,000</u>	<u>\$3,091,500</u>			<u>365</u>			92.25	<u>285,190,875</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Medium Term Notes Series B 7.40%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$2,035,000	1/1/19 12:00 AM	7/1/19 12:00 AM	181	4/1/19 12:00 PM	7/1/19 12:00 PM	91.00	185,185,000	Wire Transfer
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December 2019		\$2,035,000	7/1/19 12:00 AM	1/1/20 12:00 AM	184	10/1/19 12:00 AM	1/2/20 12:00 PM	93.50	190,272,500	Wire Transfer
14		<u>\$55,000,000</u>	<u>\$4,070,000</u>			<u>365</u>			<u>92.25</u>	<u>375,457,500</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 3.47%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$1,735,000	12/1/18 12:00 AM	6/1/19 12:00 AM	182	3/2/19 12:00 AM	6/3/19 12:00 PM	93.50	162,222,500	Wire Transfer
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$1,735,000	6/1/19 12:00 AM	12/1/19 12:00 AM	183	8/31/19 12:00 PM	12/2/19 12:00 PM	93.00	161,355,000	Wire Transfer
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14		<u>\$100,000,000</u>	<u>\$3,470,000</u>			<u>365</u>			<u>93.25</u>	<u>323,577,500</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 3.57%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$3,570,000	12/1/18 12:00 AM	6/1/19 12:00 AM	182	3/2/19 12:00 AM	6/3/19 12:00 PM	93.50	333,795,000	Wire Transfer
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$3,570,000	6/1/19 12:00 AM	12/1/19 12:00 AM	183	8/31/19 12:00 PM	12/2/19 12:00 PM	93.00	332,010,000	Wire Transfer
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14		<u>\$200,000,000</u>	<u>\$7,140,000</u>			<u>365</u>			93.25	<u>665,805,000</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Medium Term Notes 7.95%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$2,385,000	1/1/19 12:00 AM	7/1/19 12:00 AM	181	4/1/19 12:00 PM	7/1/19 12:00 PM	91.00	217,035,000	Wire Transfer
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$2,385,000	7/1/19 12:00 AM	1/1/20 12:00 AM	184	10/1/19 12:00 AM	1/2/20 12:00 PM	93.50	222,997,500	Wire Transfer
14		<u>\$60,000,000</u>	<u>\$4,770,000</u>			<u>365</u>			<u>92.25</u>	<u>440,032,500</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 4.24%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$3,392,000	12/1/18 12:00 AM	6/1/19 12:00 AM	182	3/2/19 12:00 AM	6/3/19 12:00 PM	93.50	317,152,000	Wire Transfer
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$3,392,000	6/1/19 12:00 AM	12/1/19 12:00 AM	183	8/31/19 12:00 PM	12/2/19 12:00 PM	93.00	315,456,000	Wire Transfer
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14		<u>\$160,000,000</u>	<u>\$6,784,000</u>			<u>365</u>			<u>93.25</u>	<u>632,608,000</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Medium Term Notes 8.45%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$1,690,000	1/1/19 12:00 AM	7/1/19 12:00 AM	181	4/1/19 12:00 PM	7/1/19 12:00 PM	91.00	153,790,000	Wire Transfer
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$1,690,000	7/1/19 12:00 AM	1/1/20 12:00 AM	184	10/1/19 12:00 AM	1/2/20 12:00 PM	93.50	158,015,000	Wire Transfer
14		<u>\$40,000,000</u>	<u>\$3,380,000</u>			<u>365</u>			92.25	<u>311,805,000</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Medium Term Notes 7.50%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$1,500,000	1/1/19 12:00 AM	7/1/19 12:00 AM	181	4/1/19 12:00 PM	7/1/19 12:00 PM	91.00	136,500,000	Wire Transfer
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$1,500,000	7/1/19 12:00 AM	1/1/20 12:00 AM	184	10/1/19 12:00 AM	1/2/20 12:00 PM	93.50	140,250,000	Wire Transfer
14		<u>\$40,000,000</u>	<u>\$3,000,000</u>			<u>365</u>			<u>92.25</u>	<u>276,750,000</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 6.00%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$3,000,000	1/1/19 12:00 AM	7/1/19 12:00 AM	181	4/1/19 12:00 PM	7/1/19 12:00 PM	91.00	273,000,000	Wire Transfer
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$3,000,000	7/1/19 12:00 AM	1/1/20 12:00 AM	184	10/1/19 12:00 AM	1/2/20 12:00 PM	93.50	280,500,000	Wire Transfer
14		<u>\$100,000,000</u>	<u>\$6,000,000</u>			<u>365</u>			<u>92.25</u>	<u>553,500,000</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 4.65%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$6,975,000	8/1/18 12:00 AM	2/1/19 12:00 AM	184	11/1/18 12:00 AM	2/1/19 12:00 PM	92.50	645,187,500	Wire Transfer
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$6,975,000	2/1/19 12:00 AM	8/1/19 12:00 AM	181	5/2/19 12:00 PM	8/1/19 12:00 PM	91.00	634,725,000	Wire Transfer
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14		<u>\$300,000,000</u>	<u>\$13,950,000</u>			<u>365</u>			<u>91.75</u>	<u>1,279,912,500</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 3.60%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$2,700,000	9/1/18 12:00 AM	3/1/19 12:00 AM	181	11/30/18 12:00 PM	3/1/19 12:00 PM	91.00	245,700,000	Wire Transfer
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$2,700,000	3/1/19 12:00 AM	9/1/19 12:00 AM	184	6/1/19 12:00 AM	9/3/19 12:00 PM	94.50	255,150,000	Wire Transfer
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14		<u>\$150,000,000</u>	<u>\$5,400,000</u>			<u>365</u>			<u>92.75</u>	<u>500,850,000</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 4.10%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$5,125,000	9/1/18 12:00 AM	3/1/19 12:00 AM	181	11/30/18 12:00 PM	3/1/19 12:00 PM	91.00	466,375,000	Wire Transfer
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$5,125,000	3/1/19 12:00 AM	9/1/19 12:00 AM	184	6/1/19 12:00 AM	9/3/19 12:00 PM	94.50	484,312,500	Wire Transfer
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14		<u>\$250,000,000</u>	<u>\$10,250,000</u>			<u>365</u>			<u>92.75</u>	<u>950,687,500</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 3.64%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$5,460,000	11/1/18 12:00 AM	5/1/19 12:00 AM	181	1/30/19 12:00 PM	5/1/19 12:00 PM	91.00	496,860,000	Wire Transfer
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$5,460,000	5/1/19 12:00 AM	11/1/19 12:00 AM	184	8/1/19 12:00 AM	11/1/19 12:00 PM	92.50	505,050,000	Wire Transfer
12	November		\$0			0	1/0/00 12:00 AM		0.00	0	
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14		<u>\$300,000,000</u>	<u>\$10,920,000</u>			<u>365</u>			<u>91.75</u>	<u>1,001,910,000</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Long Term Debt
12 Months Ended December 31, 2019

Senior Notes 3.50%

Line No	Month	Outstanding 12/31/2019	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1											
2	January 2019		\$0			0	1/0/00 12:00 AM		0.00	0	
3	February		\$0			0	1/0/00 12:00 AM		0.00	0	
4	March		\$0			0	1/0/00 12:00 AM		0.00	0	
5	April		\$0			0	1/0/00 12:00 AM		0.00	0	
6	May		\$0			0	1/0/00 12:00 AM		0.00	0	
7	June		\$0			0	1/0/00 12:00 AM		0.00	0	
8	July		\$0			0	1/0/00 12:00 AM		0.00	0	
9	August		\$0			0	1/0/00 12:00 AM		0.00	0	
10	September		\$0			0	1/0/00 12:00 AM		0.00	0	
11	October		\$0			0	1/0/00 12:00 AM		0.00	0	
12	November		\$10,908,333	5/24/19 12:00 AM	12/1/19 12:00 AM	191	8/27/19 12:00 PM	12/2/19 12:00 PM	97.00	1,058,108,333	Wire Transfer
13	December		\$0			0	1/0/00 12:00 AM		0.00	0	
14		<u>\$600,000,000</u>	<u>\$10,908,333</u>			<u>191</u>			<u>97.00</u>	<u>1,058,108,333</u>	

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line No	Month	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
1										
2	January 2019	\$15,183.18	1/2/19 12:00 AM	1/3/19 12:00 AM	1	1/2/19 12:00 PM	1/3/19 12:00 PM	1.00 \$	15,183.18	Wire Transfer
3	January	\$14,929.55	1/3/19 12:00 AM	1/4/19 12:00 AM	1	1/3/19 12:00 PM	1/4/19 12:00 PM	1.00 \$	14,929.55	Wire Transfer
4	January	\$44,239.08	1/4/19 12:00 AM	1/7/19 12:00 AM	3	1/5/19 12:00 PM	1/7/19 12:00 PM	2.00 \$	88,478.16	Wire Transfer
5	January	\$14,746.97	1/7/19 12:00 AM	1/8/19 12:00 AM	1	1/7/19 12:00 PM	1/8/19 12:00 PM	1.00 \$	14,746.97	Wire Transfer
6	January	\$5,818.98	1/8/19 12:00 AM	1/9/19 12:00 AM	1	1/8/19 12:00 PM	1/9/19 12:00 PM	1.00 \$	5,818.98	Wire Transfer
7	January	\$7,776.80	1/8/19 12:00 AM	1/9/19 12:00 AM	1	1/8/19 12:00 PM	1/9/19 12:00 PM	1.00 \$	7,776.80	Wire Transfer
8	January	\$486.46	1/9/19 12:00 AM	1/10/19 12:00 AM	1	1/9/19 12:00 PM	1/10/19 12:00 PM	1.00 \$	486.46	Wire Transfer
9	January	\$5,891.37	1/9/19 12:00 AM	1/10/19 12:00 AM	1	1/9/19 12:00 PM	1/10/19 12:00 PM	1.00 \$	5,891.37	Wire Transfer
10	January	\$6,848.07	1/9/19 12:00 AM	1/10/19 12:00 AM	1	1/9/19 12:00 PM	1/10/19 12:00 PM	1.00 \$	6,848.07	Wire Transfer
11	January	\$639.48	1/10/19 12:00 AM	1/11/19 12:00 AM	1	1/10/19 12:00 PM	1/11/19 12:00 PM	1.00 \$	639.48	Wire Transfer
12	January	\$6,055.00	1/10/19 12:00 AM	1/11/19 12:00 AM	1	1/10/19 12:00 PM	1/11/19 12:00 PM	1.00 \$	6,055.00	Wire Transfer
13	January	\$6,889.15	1/10/19 12:00 AM	1/11/19 12:00 AM	1	1/10/19 12:00 PM	1/11/19 12:00 PM	1.00 \$	6,889.15	Wire Transfer
14	January	\$1,724.67	1/11/19 12:00 AM	1/14/19 12:00 AM	3	1/12/19 12:00 PM	1/14/19 12:00 PM	2.00 \$	3,449.34	Wire Transfer
15	January	\$17,874.22	1/11/19 12:00 AM	1/14/19 12:00 AM	3	1/12/19 12:00 PM	1/14/19 12:00 PM	2.00 \$	35,748.44	Wire Transfer
16	January	\$21,363.01	1/11/19 12:00 AM	1/14/19 12:00 AM	3	1/12/19 12:00 PM	1/14/19 12:00 PM	2.00 \$	42,726.02	Wire Transfer
17	January	\$437.46	1/14/19 12:00 AM	1/15/19 12:00 AM	1	1/14/19 12:00 PM	1/15/19 12:00 PM	1.00 \$	437.46	Wire Transfer
18	January	\$5,621.99	1/14/19 12:00 AM	1/15/19 12:00 AM	1	1/14/19 12:00 PM	1/15/19 12:00 PM	1.00 \$	5,621.99	Wire Transfer
19	January	\$7,468.59	1/14/19 12:00 AM	1/15/19 12:00 AM	1	1/14/19 12:00 PM	1/15/19 12:00 PM	1.00 \$	7,468.59	Wire Transfer
20	January	\$3,514.88	1/15/19 12:00 AM	1/16/19 12:00 AM	1	1/15/19 12:00 PM	1/16/19 12:00 PM	1.00 \$	3,514.88	Wire Transfer
21	January	\$9,827.36	1/15/19 12:00 AM	1/16/19 12:00 AM	1	1/15/19 12:00 PM	1/16/19 12:00 PM	1.00 \$	9,827.36	Wire Transfer
22	January	\$3,396.11	1/16/19 12:00 AM	1/17/19 12:00 AM	1	1/16/19 12:00 PM	1/17/19 12:00 PM	1.00 \$	3,396.11	Wire Transfer
23	January	\$9,446.30	1/16/19 12:00 AM	1/17/19 12:00 AM	1	1/16/19 12:00 PM	1/17/19 12:00 PM	1.00 \$	9,446.30	Wire Transfer
24	January	\$23.14	1/17/19 12:00 AM	1/18/19 12:00 AM	1	1/17/19 12:00 PM	1/18/19 12:00 PM	1.00 \$	23.14	Wire Transfer
25	January	\$3,323.56	1/17/19 12:00 AM	1/18/19 12:00 AM	1	1/17/19 12:00 PM	1/18/19 12:00 PM	1.00 \$	3,323.56	Wire Transfer
26	January	\$9,264.73	1/17/19 12:00 AM	1/18/19 12:00 AM	1	1/17/19 12:00 PM	1/18/19 12:00 PM	1.00 \$	9,264.73	Wire Transfer
27	January	\$11,946.42	1/18/19 12:00 AM	1/22/19 12:00 AM	4	1/20/19 12:00 AM	1/22/19 12:00 PM	2.50 \$	29,866.05	Wire Transfer
28	January	\$38,880.66	1/18/19 12:00 AM	1/22/19 12:00 AM	4	1/20/19 12:00 AM	1/22/19 12:00 PM	2.50 \$	97,201.65	Wire Transfer
29	January	\$2,465.03	1/22/19 12:00 AM	1/23/19 12:00 AM	1	1/22/19 12:00 PM	1/23/19 12:00 PM	1.00 \$	2,465.03	Wire Transfer
30	January	\$9,500.96	1/22/19 12:00 AM	1/23/19 12:00 AM	1	1/22/19 12:00 PM	1/23/19 12:00 PM	1.00 \$	9,500.96	Wire Transfer
31	January	\$2,489.25	1/23/19 12:00 AM	1/24/19 12:00 AM	1	1/23/19 12:00 PM	1/24/19 12:00 PM	1.00 \$	2,489.25	Wire Transfer
32	January	\$8,716.15	1/23/19 12:00 AM	1/24/19 12:00 AM	1	1/23/19 12:00 PM	1/24/19 12:00 PM	1.00 \$	8,716.15	Wire Transfer
33	January	\$3,162.40	1/24/19 12:00 AM	1/25/19 12:00 AM	1	1/24/19 12:00 PM	1/25/19 12:00 PM	1.00 \$	3,162.40	Wire Transfer
34	January	\$10,313.86	1/24/19 12:00 AM	1/25/19 12:00 AM	1	1/24/19 12:00 PM	1/25/19 12:00 PM	1.00 \$	10,313.86	Wire Transfer
35	January	\$11,227.03	1/25/19 12:00 AM	1/28/19 12:00 AM	3	1/26/19 12:00 PM	1/28/19 12:00 PM	2.00 \$	22,454.06	Wire Transfer
36	January	\$44,286.61	1/25/19 12:00 AM	1/28/19 12:00 AM	3	1/26/19 12:00 PM	1/28/19 12:00 PM	2.00 \$	88,573.22	Wire Transfer
37	January	\$3,588.32	1/28/19 12:00 AM	1/29/19 12:00 AM	1	1/28/19 12:00 PM	1/29/19 12:00 PM	1.00 \$	3,588.32	Wire Transfer
38	January	\$13,996.71	1/28/19 12:00 AM	1/29/19 12:00 AM	1	1/28/19 12:00 PM	1/29/19 12:00 PM	1.00 \$	13,996.71	Wire Transfer
39	January	\$3,112.73	1/29/19 12:00 AM	1/30/19 12:00 AM	1	1/29/19 12:00 PM	1/30/19 12:00 PM	1.00 \$	3,112.73	Wire Transfer
40	January	\$14,117.55	1/29/19 12:00 AM	1/30/19 12:00 AM	1	1/29/19 12:00 PM	1/30/19 12:00 PM	1.00 \$	14,117.55	Wire Transfer
41	January	\$3,286.70	1/30/19 12:00 AM	1/31/19 12:00 AM	1	1/30/19 12:00 PM	1/31/19 12:00 PM	1.00 \$	3,286.70	Wire Transfer
42	January	\$13,904.85	1/30/19 12:00 AM	1/31/19 12:00 AM	1	1/30/19 12:00 PM	1/31/19 12:00 PM	1.00 \$	13,904.85	Wire Transfer
43	January	\$3,117.03	1/31/19 12:00 AM	2/1/19 12:00 AM	1	1/31/19 12:00 PM	2/1/19 12:00 PM	1.00 \$	3,117.03	Wire Transfer
44	January	\$13,923.87	1/31/19 12:00 AM	2/1/19 12:00 AM	1	1/31/19 12:00 PM	2/1/19 12:00 PM	1.00 \$	13,923.87	Wire Transfer
		\$9,303.87	2/1/19 12:00 AM	2/4/19 12:00 AM	3	2/2/19 12:00 PM	2/4/19 12:00 PM	2.00 \$	18,607.74	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
46	February	\$42,200.40	2/1/19 12:00 AM	2/4/19 12:00 AM	3	2/2/19 12:00 PM	2/4/19 12:00 PM	2.00	\$ 84,400.80	Wire Transfer
47	February	\$3,068.08	2/4/19 12:00 AM	2/5/19 12:00 AM	1	2/4/19 12:00 PM	2/5/19 12:00 PM	1.00	\$ 3,068.08	Wire Transfer
48	February	\$13,749.52	2/4/19 12:00 AM	2/5/19 12:00 AM	1	2/4/19 12:00 PM	2/5/19 12:00 PM	1.00	\$ 13,749.52	Wire Transfer
49	February	\$3,118.30	2/5/19 12:00 AM	2/6/19 12:00 AM	1	2/5/19 12:00 PM	2/6/19 12:00 PM	1.00	\$ 3,118.30	Wire Transfer
50	February	\$13,170.38	2/5/19 12:00 AM	2/6/19 12:00 AM	1	2/5/19 12:00 PM	2/6/19 12:00 PM	1.00	\$ 13,170.38	Wire Transfer
51	February	\$2,991.68	2/6/19 12:00 AM	2/7/19 12:00 AM	1	2/6/19 12:00 PM	2/7/19 12:00 PM	1.00	\$ 2,991.68	Wire Transfer
52	February	\$12,947.61	2/6/19 12:00 AM	2/7/19 12:00 AM	1	2/6/19 12:00 PM	2/7/19 12:00 PM	1.00	\$ 12,947.61	Wire Transfer
53	February	\$3,087.75	2/7/19 12:00 AM	2/8/19 12:00 AM	1	2/7/19 12:00 PM	2/8/19 12:00 PM	1.00	\$ 3,087.75	Wire Transfer
54	February	\$12,881.43	2/7/19 12:00 AM	2/8/19 12:00 AM	1	2/7/19 12:00 PM	2/8/19 12:00 PM	1.00	\$ 12,881.43	Wire Transfer
55	February	\$9,246.99	2/8/19 12:00 AM	2/11/19 12:00 AM	3	2/9/19 12:00 PM	2/11/19 12:00 PM	2.00	\$ 18,493.98	Wire Transfer
56	February	\$38,071.87	2/8/19 12:00 AM	2/11/19 12:00 AM	3	2/9/19 12:00 PM	2/11/19 12:00 PM	2.00	\$ 76,143.74	Wire Transfer
57	February	\$3,136.20	2/11/19 12:00 AM	2/12/19 12:00 AM	1	2/11/19 12:00 PM	2/12/19 12:00 PM	1.00	\$ 3,136.20	Wire Transfer
58	February	\$13,094.02	2/11/19 12:00 AM	2/12/19 12:00 AM	1	2/11/19 12:00 PM	2/12/19 12:00 PM	1.00	\$ 13,094.02	Wire Transfer
59	February	\$3,213.94	2/12/19 12:00 AM	2/13/19 12:00 AM	1	2/12/19 12:00 PM	2/13/19 12:00 PM	1.00	\$ 3,213.94	Wire Transfer
60	February	\$12,345.57	2/12/19 12:00 AM	2/13/19 12:00 AM	1	2/12/19 12:00 PM	2/13/19 12:00 PM	1.00	\$ 12,345.57	Wire Transfer
61	February	\$3,328.95	2/13/19 12:00 AM	2/14/19 12:00 AM	1	2/13/19 12:00 PM	2/14/19 12:00 PM	1.00	\$ 3,328.95	Wire Transfer
62	February	\$12,296.83	2/13/19 12:00 AM	2/14/19 12:00 AM	1	2/13/19 12:00 PM	2/14/19 12:00 PM	1.00	\$ 12,296.83	Wire Transfer
63	February	\$3,296.53	2/14/19 12:00 AM	2/15/19 12:00 AM	1	2/14/19 12:00 PM	2/15/19 12:00 PM	1.00	\$ 3,296.53	Wire Transfer
64	February	\$11,966.04	2/14/19 12:00 AM	2/15/19 12:00 AM	1	2/14/19 12:00 PM	2/15/19 12:00 PM	1.00	\$ 11,966.04	Wire Transfer
65	February	\$14,069.77	2/15/19 12:00 AM	2/19/19 12:00 AM	4	2/17/19 12:00 AM	2/19/19 12:00 PM	2.50	\$ 35,174.43	Wire Transfer
66	February	\$46,340.02	2/15/19 12:00 AM	2/19/19 12:00 AM	4	2/17/19 12:00 AM	2/19/19 12:00 PM	2.50	\$ 115,850.05	Wire Transfer
67	February	\$3,384.80	2/19/19 12:00 AM	2/20/19 12:00 AM	1	2/19/19 12:00 PM	2/20/19 12:00 PM	1.00	\$ 3,384.80	Wire Transfer
68	February	\$10,640.03	2/19/19 12:00 AM	2/20/19 12:00 AM	1	2/19/19 12:00 PM	2/20/19 12:00 PM	1.00	\$ 10,640.03	Wire Transfer
69	February	\$3,202.33	2/20/19 12:00 AM	2/21/19 12:00 AM	1	2/20/19 12:00 PM	2/21/19 12:00 PM	1.00	\$ 3,202.33	Wire Transfer
70	February	\$10,913.36	2/20/19 12:00 AM	2/21/19 12:00 AM	1	2/20/19 12:00 PM	2/21/19 12:00 PM	1.00	\$ 10,913.36	Wire Transfer
71	February	\$2,718.93	2/21/19 12:00 AM	2/22/19 12:00 AM	1	2/21/19 12:00 PM	2/22/19 12:00 PM	1.00	\$ 2,718.93	Wire Transfer
72	February	\$10,283.51	2/21/19 12:00 AM	2/22/19 12:00 AM	1	2/21/19 12:00 PM	2/22/19 12:00 PM	1.00	\$ 10,283.51	Wire Transfer
73	February	\$8,427.14	2/22/19 12:00 AM	2/25/19 12:00 AM	3	2/23/19 12:00 PM	2/25/19 12:00 PM	2.00	\$ 16,854.28	Wire Transfer
74	February	\$30,196.78	2/22/19 12:00 AM	2/25/19 12:00 AM	3	2/23/19 12:00 PM	2/25/19 12:00 PM	2.00	\$ 60,393.56	Wire Transfer
75	February	\$3,128.93	2/25/19 12:00 AM	2/26/19 12:00 AM	1	2/25/19 12:00 PM	2/26/19 12:00 PM	1.00	\$ 3,128.93	Wire Transfer
76	February	\$13,330.96	2/25/19 12:00 AM	2/26/19 12:00 AM	1	2/25/19 12:00 PM	2/26/19 12:00 PM	1.00	\$ 13,330.96	Wire Transfer
77	February	\$3,075.01	2/26/19 12:00 AM	2/27/19 12:00 AM	1	2/26/19 12:00 PM	2/27/19 12:00 PM	1.00	\$ 3,075.01	Wire Transfer
78	February	\$12,547.15	2/26/19 12:00 AM	2/27/19 12:00 AM	1	2/26/19 12:00 PM	2/27/19 12:00 PM	1.00	\$ 12,547.15	Wire Transfer
79	February	\$3,069.59	2/27/19 12:00 AM	2/28/19 12:00 AM	1	2/27/19 12:00 PM	2/28/19 12:00 PM	1.00	\$ 3,069.59	Wire Transfer
80	February	\$11,816.04	2/27/19 12:00 AM	2/28/19 12:00 AM	1	2/27/19 12:00 PM	2/28/19 12:00 PM	1.00	\$ 11,816.04	Wire Transfer
81	February	\$2,928.94	2/28/19 12:00 AM	3/1/19 12:00 AM	1	2/28/19 12:00 PM	3/1/19 12:00 PM	1.00	\$ 2,928.94	Wire Transfer
82	February	\$11,628.89	2/28/19 12:00 AM	3/1/19 12:00 AM	1	2/28/19 12:00 PM	3/1/19 12:00 PM	1.00	\$ 11,628.89	Wire Transfer
83	March	\$8,671.98	3/1/19 12:00 AM	3/4/19 12:00 AM	3	3/2/19 12:00 PM	3/4/19 12:00 PM	2.00	\$ 17,343.96	Wire Transfer
84	March	\$35,646.17	3/1/19 12:00 AM	3/4/19 12:00 AM	3	3/2/19 12:00 PM	3/4/19 12:00 PM	2.00	\$ 71,292.34	Wire Transfer
85	March	\$2,768.82	3/4/19 12:00 AM	3/5/19 12:00 AM	1	3/4/19 12:00 PM	3/5/19 12:00 PM	1.00	\$ 2,768.82	Wire Transfer
86	March	\$11,281.39	3/4/19 12:00 AM	3/5/19 12:00 AM	1	3/4/19 12:00 PM	3/5/19 12:00 PM	1.00	\$ 11,281.39	Wire Transfer
87	March	\$2,738.48	3/5/19 12:00 AM	3/6/19 12:00 AM	1	3/5/19 12:00 PM	3/6/19 12:00 PM	1.00	\$ 2,738.48	Wire Transfer
88	March	\$10,403.14	3/5/19 12:00 AM	3/6/19 12:00 AM	1	3/5/19 12:00 PM	3/6/19 12:00 PM	1.00	\$ 10,403.14	Wire Transfer
89	March	\$2,620.57	3/6/19 12:00 AM	3/7/19 12:00 AM	1	3/6/19 12:00 PM	3/7/19 12:00 PM	1.00	\$ 2,620.57	Wire Transfer
		\$9,975.80	3/6/19 12:00 AM	3/7/19 12:00 AM	1	3/6/19 12:00 PM	3/7/19 12:00 PM	1.00	\$ 9,975.80	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
91	March	\$3,878.04	3/7/19 12:00 AM	3/8/19 12:00 AM	1	3/7/19 12:00 PM	3/8/19 12:00 PM	1.00	\$ 3,878.04	Wire Transfer
92	March	\$8,497.35	3/7/19 12:00 AM	3/8/19 12:00 AM	1	3/7/19 12:00 PM	3/8/19 12:00 PM	1.00	\$ 8,497.35	Wire Transfer
93	March	\$11,232.20	3/8/19 12:00 AM	3/11/19 12:00 AM	3	3/9/19 12:00 PM	3/11/19 12:00 PM	2.00	\$ 22,464.40	Wire Transfer
94	March	\$103.60	3/8/19 12:00 AM	3/11/19 12:00 AM	3	3/9/19 12:00 PM	3/11/19 12:00 PM	2.00	\$ 207.20	Wire Transfer
95	March	\$24,261.83	3/8/19 12:00 AM	3/11/19 12:00 AM	3	3/9/19 12:00 PM	3/11/19 12:00 PM	2.00	\$ 48,523.66	Wire Transfer
96	March	\$3,843.77	3/11/19 12:00 AM	3/12/19 12:00 AM	1	3/11/19 12:00 PM	3/12/19 12:00 PM	1.00	\$ 3,843.77	Wire Transfer
97	March	\$46.18	3/11/19 12:00 AM	3/12/19 12:00 AM	1	3/11/19 12:00 PM	3/12/19 12:00 PM	1.00	\$ 46.18	Wire Transfer
98	March	\$8,068.27	3/11/19 12:00 AM	3/12/19 12:00 AM	1	3/11/19 12:00 PM	3/12/19 12:00 PM	1.00	\$ 8,068.27	Wire Transfer
99	March	\$3,742.73	3/12/19 12:00 AM	3/13/19 12:00 AM	1	3/12/19 12:00 PM	3/13/19 12:00 PM	1.00	\$ 3,742.73	Wire Transfer
100	March	\$197.90	3/12/19 12:00 AM	3/13/19 12:00 AM	1	3/12/19 12:00 PM	3/13/19 12:00 PM	1.00	\$ 197.90	Wire Transfer
101	March	\$7,291.72	3/12/19 12:00 AM	3/13/19 12:00 AM	1	3/12/19 12:00 PM	3/13/19 12:00 PM	1.00	\$ 7,291.72	Wire Transfer
102	March	\$3,853.31	3/13/19 12:00 AM	3/14/19 12:00 AM	1	3/13/19 12:00 PM	3/14/19 12:00 PM	1.00	\$ 3,853.31	Wire Transfer
103	March	\$255.18	3/13/19 12:00 AM	3/14/19 12:00 AM	1	3/13/19 12:00 PM	3/14/19 12:00 PM	1.00	\$ 255.18	Wire Transfer
104	March	\$6,886.09	3/13/19 12:00 AM	3/14/19 12:00 AM	1	3/13/19 12:00 PM	3/14/19 12:00 PM	1.00	\$ 6,886.09	Wire Transfer
105	March	\$3,697.00	3/14/19 12:00 AM	3/15/19 12:00 AM	1	3/14/19 12:00 PM	3/15/19 12:00 PM	1.00	\$ 3,697.00	Wire Transfer
106	March	\$318.14	3/14/19 12:00 AM	3/15/19 12:00 AM	1	3/14/19 12:00 PM	3/15/19 12:00 PM	1.00	\$ 318.14	Wire Transfer
107	March	\$6,333.98	3/14/19 12:00 AM	3/15/19 12:00 AM	1	3/14/19 12:00 PM	3/15/19 12:00 PM	1.00	\$ 6,333.98	Wire Transfer
108	March	\$7,583.32	3/15/19 12:00 AM	3/18/19 12:00 AM	3	3/16/19 12:00 PM	3/18/19 12:00 PM	2.00	\$ 15,166.64	Wire Transfer
109	March	\$24,960.29	3/15/19 12:00 AM	3/18/19 12:00 AM	3	3/16/19 12:00 PM	3/18/19 12:00 PM	2.00	\$ 49,920.58	Wire Transfer
110	March	\$2,482.70	3/18/19 12:00 AM	3/19/19 12:00 AM	1	3/18/19 12:00 PM	3/19/19 12:00 PM	1.00	\$ 2,482.70	Wire Transfer
111	March	\$7,923.33	3/18/19 12:00 AM	3/19/19 12:00 AM	1	3/18/19 12:00 PM	3/19/19 12:00 PM	1.00	\$ 7,923.33	Wire Transfer
112	March	\$2,482.29	3/19/19 12:00 AM	3/20/19 12:00 AM	1	3/19/19 12:00 PM	3/20/19 12:00 PM	1.00	\$ 2,482.29	Wire Transfer
113	March	\$14.03	3/19/19 12:00 AM	3/20/19 12:00 AM	1	3/19/19 12:00 PM	3/20/19 12:00 PM	1.00	\$ 14.03	Wire Transfer
114	March	\$7,199.61	3/19/19 12:00 AM	3/20/19 12:00 AM	1	3/19/19 12:00 PM	3/20/19 12:00 PM	1.00	\$ 7,199.61	Wire Transfer
115	March	\$2,264.79	3/20/19 12:00 AM	3/21/19 12:00 AM	1	3/20/19 12:00 PM	3/21/19 12:00 PM	1.00	\$ 2,264.79	Wire Transfer
116	March	\$45.19	3/20/19 12:00 AM	3/21/19 12:00 AM	1	3/20/19 12:00 PM	3/21/19 12:00 PM	1.00	\$ 45.19	Wire Transfer
117	March	\$7,687.44	3/20/19 12:00 AM	3/21/19 12:00 AM	1	3/20/19 12:00 PM	3/21/19 12:00 PM	1.00	\$ 7,687.44	Wire Transfer
118	March	\$1,856.22	3/21/19 12:00 AM	3/22/19 12:00 AM	1	3/21/19 12:00 PM	3/22/19 12:00 PM	1.00	\$ 1,856.22	Wire Transfer
119	March	\$189.74	3/21/19 12:00 AM	3/22/19 12:00 AM	1	3/21/19 12:00 PM	3/22/19 12:00 PM	1.00	\$ 189.74	Wire Transfer
120	March	\$6,689.09	3/21/19 12:00 AM	3/22/19 12:00 AM	1	3/21/19 12:00 PM	3/22/19 12:00 PM	1.00	\$ 6,689.09	Wire Transfer
121	March	\$9,141.66	3/22/19 12:00 AM	3/25/19 12:00 AM	3	3/23/19 12:00 PM	3/25/19 12:00 PM	2.00	\$ 18,283.32	Wire Transfer
122	March	\$33,110.84	3/22/19 12:00 AM	3/25/19 12:00 AM	3	3/23/19 12:00 PM	3/25/19 12:00 PM	2.00	\$ 66,221.68	Wire Transfer
123	March	\$3,191.18	3/25/19 12:00 AM	3/26/19 12:00 AM	1	3/25/19 12:00 PM	3/26/19 12:00 PM	1.00	\$ 3,191.18	Wire Transfer
124	March	\$13,078.76	3/25/19 12:00 AM	3/26/19 12:00 AM	1	3/25/19 12:00 PM	3/26/19 12:00 PM	1.00	\$ 13,078.76	Wire Transfer
125	March	\$3,367.13	3/26/19 12:00 AM	3/27/19 12:00 AM	1	3/26/19 12:00 PM	3/27/19 12:00 PM	1.00	\$ 3,367.13	Wire Transfer
126	March	\$390.81	3/26/19 12:00 AM	3/27/19 12:00 AM	1	3/26/19 12:00 PM	3/27/19 12:00 PM	1.00	\$ 390.81	Wire Transfer
127	March	\$11,163.16	3/26/19 12:00 AM	3/27/19 12:00 AM	1	3/26/19 12:00 PM	3/27/19 12:00 PM	1.00	\$ 11,163.16	Wire Transfer
128	March	\$3,453.68	3/27/19 12:00 AM	3/28/19 12:00 AM	1	3/27/19 12:00 PM	3/28/19 12:00 PM	1.00	\$ 3,453.68	Wire Transfer
129	March	\$487.53	3/27/19 12:00 AM	3/28/19 12:00 AM	1	3/27/19 12:00 PM	3/28/19 12:00 PM	1.00	\$ 487.53	Wire Transfer
130	March	\$10,736.60	3/27/19 12:00 AM	3/28/19 12:00 AM	1	3/27/19 12:00 PM	3/28/19 12:00 PM	1.00	\$ 10,736.60	Wire Transfer
131	March	\$3,465.14	3/28/19 12:00 AM	3/29/19 12:00 AM	1	3/28/19 12:00 PM	3/29/19 12:00 PM	1.00	\$ 3,465.14	Wire Transfer
132	March	\$455.44	3/28/19 12:00 AM	3/29/19 12:00 AM	1	3/28/19 12:00 PM	3/29/19 12:00 PM	1.00	\$ 455.44	Wire Transfer
133	March	\$10,455.10	3/28/19 12:00 AM	3/29/19 12:00 AM	1	3/28/19 12:00 PM	3/29/19 12:00 PM	1.00	\$ 10,455.10	Wire Transfer
134	March	\$9,531.48	3/29/19 12:00 AM	4/1/19 12:00 AM	3	3/30/19 12:00 PM	4/1/19 12:00 PM	2.00	\$ 19,062.96	Wire Transfer
		\$771.83	3/29/19 12:00 AM	4/1/19 12:00 AM	3	3/30/19 12:00 PM	4/1/19 12:00 PM	2.00	\$ 1,543.66	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line No	Month	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
136	March	\$34,302.50	3/29/19 12:00 AM	4/1/19 12:00 AM	3	3/30/19 12:00 PM	4/1/19 12:00 PM	2.00 \$	68,605.00	Wire Transfer
137	April	\$137.24	4/1/19 12:00 AM	4/2/19 12:00 AM	1	4/1/19 12:00 PM	4/2/19 12:00 PM	1.00 \$	137.24	Wire Transfer
138	April	\$167.83	4/1/19 12:00 AM	4/2/19 12:00 AM	1	4/1/19 12:00 PM	4/2/19 12:00 PM	1.00 \$	167.83	Wire Transfer
139	April	\$14,570.38	4/1/19 12:00 AM	4/2/19 12:00 AM	1	4/1/19 12:00 PM	4/2/19 12:00 PM	1.00 \$	14,570.38	Wire Transfer
140	April	\$234.17	4/2/19 12:00 AM	4/3/19 12:00 AM	1	4/2/19 12:00 PM	4/3/19 12:00 PM	1.00 \$	234.17	Wire Transfer
141	April	\$295.56	4/2/19 12:00 AM	4/3/19 12:00 AM	1	4/2/19 12:00 PM	4/3/19 12:00 PM	1.00 \$	295.56	Wire Transfer
142	April	\$13,642.54	4/2/19 12:00 AM	4/3/19 12:00 AM	1	4/2/19 12:00 PM	4/3/19 12:00 PM	1.00 \$	13,642.54	Wire Transfer
143	April	\$285.96	4/3/19 12:00 AM	4/4/19 12:00 AM	1	4/3/19 12:00 PM	4/4/19 12:00 PM	1.00 \$	285.96	Wire Transfer
144	April	\$368.18	4/3/19 12:00 AM	4/4/19 12:00 AM	1	4/3/19 12:00 PM	4/4/19 12:00 PM	1.00 \$	368.18	Wire Transfer
145	April	\$13,260.69	4/3/19 12:00 AM	4/4/19 12:00 AM	1	4/3/19 12:00 PM	4/4/19 12:00 PM	1.00 \$	13,260.69	Wire Transfer
146	April	\$127.76	4/4/19 12:00 AM	4/5/19 12:00 AM	1	4/4/19 12:00 PM	4/5/19 12:00 PM	1.00 \$	127.76	Wire Transfer
147	April	\$448.96	4/4/19 12:00 AM	4/5/19 12:00 AM	1	4/4/19 12:00 PM	4/5/19 12:00 PM	1.00 \$	448.96	Wire Transfer
148	April	\$12,817.92	4/4/19 12:00 AM	4/5/19 12:00 AM	1	4/4/19 12:00 PM	4/5/19 12:00 PM	1.00 \$	12,817.92	Wire Transfer
149	April	\$562.05	4/5/19 12:00 AM	4/8/19 12:00 AM	3	4/6/19 12:00 PM	4/8/19 12:00 PM	2.00 \$	1,124.10	Wire Transfer
150	April	\$1,357.62	4/5/19 12:00 AM	4/8/19 12:00 AM	3	4/6/19 12:00 PM	4/8/19 12:00 PM	2.00 \$	2,715.24	Wire Transfer
151	April	\$37,549.76	4/5/19 12:00 AM	4/8/19 12:00 AM	3	4/6/19 12:00 PM	4/8/19 12:00 PM	2.00 \$	75,099.52	Wire Transfer
152	April	\$224.91	4/8/19 12:00 AM	4/9/19 12:00 AM	1	4/8/19 12:00 PM	4/9/19 12:00 PM	1.00 \$	224.91	Wire Transfer
153	April	\$468.52	4/8/19 12:00 AM	4/9/19 12:00 AM	1	4/8/19 12:00 PM	4/9/19 12:00 PM	1.00 \$	468.52	Wire Transfer
154	April	\$12,023.78	4/8/19 12:00 AM	4/9/19 12:00 AM	1	4/8/19 12:00 PM	4/9/19 12:00 PM	1.00 \$	12,023.78	Wire Transfer
155	April	\$295.31	4/9/19 12:00 AM	4/10/19 12:00 AM	1	4/9/19 12:00 PM	4/10/19 12:00 PM	1.00 \$	295.31	Wire Transfer
156	April	\$543.98	4/9/19 12:00 AM	4/10/19 12:00 AM	1	4/9/19 12:00 PM	4/10/19 12:00 PM	1.00 \$	543.98	Wire Transfer
157	April	\$11,439.84	4/9/19 12:00 AM	4/10/19 12:00 AM	1	4/9/19 12:00 PM	4/10/19 12:00 PM	1.00 \$	11,439.84	Wire Transfer
158	April	\$365.85	4/10/19 12:00 AM	4/11/19 12:00 AM	1	4/10/19 12:00 PM	4/11/19 12:00 PM	1.00 \$	365.85	Wire Transfer
159	April	\$607.57	4/10/19 12:00 AM	4/11/19 12:00 AM	1	4/10/19 12:00 PM	4/11/19 12:00 PM	1.00 \$	607.57	Wire Transfer
160	April	\$11,628.78	4/10/19 12:00 AM	4/11/19 12:00 AM	1	4/10/19 12:00 PM	4/11/19 12:00 PM	1.00 \$	11,628.78	Wire Transfer
161	April	\$397.69	4/11/19 12:00 AM	4/12/19 12:00 AM	1	4/11/19 12:00 PM	4/12/19 12:00 PM	1.00 \$	397.69	Wire Transfer
162	April	\$652.06	4/11/19 12:00 AM	4/12/19 12:00 AM	1	4/11/19 12:00 PM	4/12/19 12:00 PM	1.00 \$	652.06	Wire Transfer
163	April	\$11,138.88	4/11/19 12:00 AM	4/12/19 12:00 AM	1	4/11/19 12:00 PM	4/12/19 12:00 PM	1.00 \$	11,138.88	Wire Transfer
164	April	\$1,269.47	4/12/19 12:00 AM	4/15/19 12:00 AM	3	4/13/19 12:00 PM	4/15/19 12:00 PM	2.00 \$	2,538.94	Wire Transfer
165	April	\$1,898.64	4/12/19 12:00 AM	4/15/19 12:00 AM	3	4/13/19 12:00 PM	4/15/19 12:00 PM	2.00 \$	3,797.28	Wire Transfer
166	April	\$33,774.57	4/12/19 12:00 AM	4/15/19 12:00 AM	3	4/13/19 12:00 PM	4/15/19 12:00 PM	2.00 \$	67,549.14	Wire Transfer
167	April	\$411.21	4/15/19 12:00 AM	4/16/19 12:00 AM	1	4/15/19 12:00 PM	4/16/19 12:00 PM	1.00 \$	411.21	Wire Transfer
168	April	\$383.60	4/15/19 12:00 AM	4/16/19 12:00 AM	1	4/15/19 12:00 PM	4/16/19 12:00 PM	1.00 \$	383.60	Wire Transfer
169	April	\$11,461.80	4/15/19 12:00 AM	4/16/19 12:00 AM	1	4/15/19 12:00 PM	4/16/19 12:00 PM	1.00 \$	11,461.80	Wire Transfer
170	April	\$464.60	4/16/19 12:00 AM	4/17/19 12:00 AM	1	4/16/19 12:00 PM	4/17/19 12:00 PM	1.00 \$	464.60	Wire Transfer
171	April	\$522.11	4/16/19 12:00 AM	4/17/19 12:00 AM	1	4/16/19 12:00 PM	4/17/19 12:00 PM	1.00 \$	522.11	Wire Transfer
172	April	\$10,647.02	4/16/19 12:00 AM	4/17/19 12:00 AM	1	4/16/19 12:00 PM	4/17/19 12:00 PM	1.00 \$	10,647.02	Wire Transfer
173	April	\$484.58	4/17/19 12:00 AM	4/18/19 12:00 AM	1	4/17/19 12:00 PM	4/18/19 12:00 PM	1.00 \$	484.58	Wire Transfer
174	April	\$770.18	4/17/19 12:00 AM	4/18/19 12:00 AM	1	4/17/19 12:00 PM	4/18/19 12:00 PM	1.00 \$	770.18	Wire Transfer
175	April	\$9,825.84	4/17/19 12:00 AM	4/18/19 12:00 AM	1	4/17/19 12:00 PM	4/18/19 12:00 PM	1.00 \$	9,825.84	Wire Transfer
176	April	\$400.30	4/18/19 12:00 AM	4/19/19 12:00 AM	1	4/18/19 12:00 PM	4/19/19 12:00 PM	1.00 \$	400.30	Wire Transfer
177	April	\$821.94	4/18/19 12:00 AM	4/19/19 12:00 AM	1	4/18/19 12:00 PM	4/19/19 12:00 PM	1.00 \$	821.94	Wire Transfer
178	April	\$9,752.28	4/18/19 12:00 AM	4/19/19 12:00 AM	1	4/18/19 12:00 PM	4/19/19 12:00 PM	1.00 \$	9,752.28	Wire Transfer
179	April	\$410.53	4/19/19 12:00 AM	4/22/19 12:00 AM	3	4/20/19 12:00 PM	4/22/19 12:00 PM	2.00 \$	821.06	Wire Transfer
		\$2,585.18	4/19/19 12:00 AM	4/22/19 12:00 AM	3	4/20/19 12:00 PM	4/22/19 12:00 PM	2.00 \$	5,170.36	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
181	April	\$31,193.06	4/19/19 12:00 AM	4/22/19 12:00 AM	3	4/20/19 12:00 PM	4/22/19 12:00 PM	2.00	\$ 62,386.12	Wire Transfer
182	April	\$38.66	4/22/19 12:00 AM	4/23/19 12:00 AM	1	4/22/19 12:00 PM	4/23/19 12:00 PM	1.00	\$ 38.66	Wire Transfer
183	April	\$588.88	4/22/19 12:00 AM	4/23/19 12:00 AM	1	4/22/19 12:00 PM	4/23/19 12:00 PM	1.00	\$ 588.88	Wire Transfer
184	April	\$10,745.80	4/22/19 12:00 AM	4/23/19 12:00 AM	1	4/22/19 12:00 PM	4/23/19 12:00 PM	1.00	\$ 10,745.80	Wire Transfer
185	April	\$13,292.78	4/23/19 12:00 AM	4/24/19 12:00 AM	1	4/23/19 12:00 PM	4/24/19 12:00 PM	1.00	\$ 13,292.78	Wire Transfer
186	April	\$12,992.83	4/24/19 12:00 AM	4/25/19 12:00 AM	1	4/24/19 12:00 PM	4/25/19 12:00 PM	1.00	\$ 12,992.83	Wire Transfer
187	April	\$16,297.02	4/25/19 12:00 AM	4/26/19 12:00 AM	1	4/25/19 12:00 PM	4/26/19 12:00 PM	1.00	\$ 16,297.02	Wire Transfer
188	April	\$47,520.22	4/26/19 12:00 AM	4/29/19 12:00 AM	3	4/27/19 12:00 PM	4/29/19 12:00 PM	2.00	\$ 95,040.44	Wire Transfer
189	April	\$15,529.60	4/29/19 12:00 AM	4/30/19 12:00 AM	1	4/29/19 12:00 PM	4/30/19 12:00 PM	1.00	\$ 15,529.60	Wire Transfer
190	April	\$15,370.73	4/30/19 12:00 AM	5/1/19 12:00 AM	1	4/30/19 12:00 PM	5/1/19 12:00 PM	1.00	\$ 15,370.73	Wire Transfer
191	May	\$15,455.95	5/1/19 12:00 AM	5/2/19 12:00 AM	1	5/1/19 12:00 PM	5/2/19 12:00 PM	1.00	\$ 15,455.95	Wire Transfer
192	May	\$72.23	5/2/19 12:00 AM	5/3/19 12:00 AM	1	5/2/19 12:00 PM	5/3/19 12:00 PM	1.00	\$ 72.23	Wire Transfer
193	May	\$22.28	5/2/19 12:00 AM	5/3/19 12:00 AM	1	5/2/19 12:00 PM	5/3/19 12:00 PM	1.00	\$ 22.28	Wire Transfer
194	May	\$15,009.31	5/2/19 12:00 AM	5/3/19 12:00 AM	1	5/2/19 12:00 PM	5/3/19 12:00 PM	1.00	\$ 15,009.31	Wire Transfer
195	May	\$295.45	5/3/19 12:00 AM	5/6/19 12:00 AM	3	5/4/19 12:00 PM	5/6/19 12:00 PM	2.00	\$ 590.90	Wire Transfer
196	May	\$131.22	5/3/19 12:00 AM	5/6/19 12:00 AM	3	5/4/19 12:00 PM	5/6/19 12:00 PM	2.00	\$ 262.44	Wire Transfer
197	May	\$44,892.21	5/3/19 12:00 AM	5/6/19 12:00 AM	3	5/4/19 12:00 PM	5/6/19 12:00 PM	2.00	\$ 89,784.42	Wire Transfer
198	May	\$90.08	5/6/19 12:00 AM	5/7/19 12:00 AM	1	5/6/19 12:00 PM	5/7/19 12:00 PM	1.00	\$ 90.08	Wire Transfer
199	May	\$14,751.73	5/6/19 12:00 AM	5/7/19 12:00 AM	1	5/6/19 12:00 PM	5/7/19 12:00 PM	1.00	\$ 14,751.73	Wire Transfer
200	May	\$9.37	5/7/19 12:00 AM	5/8/19 12:00 AM	1	5/7/19 12:00 PM	5/8/19 12:00 PM	1.00	\$ 9.37	Wire Transfer
201	May	\$149.15	5/7/19 12:00 AM	5/8/19 12:00 AM	1	5/7/19 12:00 PM	5/8/19 12:00 PM	1.00	\$ 149.15	Wire Transfer
202	May	\$14,509.75	5/7/19 12:00 AM	5/8/19 12:00 AM	1	5/7/19 12:00 PM	5/8/19 12:00 PM	1.00	\$ 14,509.75	Wire Transfer
203	May	\$62.20	5/8/19 12:00 AM	5/9/19 12:00 AM	1	5/8/19 12:00 PM	5/9/19 12:00 PM	1.00	\$ 62.20	Wire Transfer
204	May	\$224.47	5/8/19 12:00 AM	5/9/19 12:00 AM	1	5/8/19 12:00 PM	5/9/19 12:00 PM	1.00	\$ 224.47	Wire Transfer
205	May	\$14,037.93	5/8/19 12:00 AM	5/9/19 12:00 AM	1	5/8/19 12:00 PM	5/9/19 12:00 PM	1.00	\$ 14,037.93	Wire Transfer
206	May	\$126.93	5/9/19 12:00 AM	5/10/19 12:00 AM	1	5/9/19 12:00 PM	5/10/19 12:00 PM	1.00	\$ 126.93	Wire Transfer
207	May	\$284.51	5/9/19 12:00 AM	5/10/19 12:00 AM	1	5/9/19 12:00 PM	5/10/19 12:00 PM	1.00	\$ 284.51	Wire Transfer
208	May	\$13,807.55	5/9/19 12:00 AM	5/10/19 12:00 AM	1	5/9/19 12:00 PM	5/10/19 12:00 PM	1.00	\$ 13,807.55	Wire Transfer
209	May	\$413.07	5/10/19 12:00 AM	5/13/19 12:00 AM	3	5/11/19 12:00 PM	5/13/19 12:00 PM	2.00	\$ 826.14	Wire Transfer
210	May	\$778.74	5/10/19 12:00 AM	5/13/19 12:00 AM	3	5/11/19 12:00 PM	5/13/19 12:00 PM	2.00	\$ 1,557.48	Wire Transfer
211	May	\$43,955.31	5/10/19 12:00 AM	5/13/19 12:00 AM	3	5/11/19 12:00 PM	5/13/19 12:00 PM	2.00	\$ 87,910.62	Wire Transfer
212	May	\$148.13	5/13/19 12:00 AM	5/14/19 12:00 AM	1	5/13/19 12:00 PM	5/14/19 12:00 PM	1.00	\$ 148.13	Wire Transfer
213	May	\$253.53	5/13/19 12:00 AM	5/14/19 12:00 AM	1	5/13/19 12:00 PM	5/14/19 12:00 PM	1.00	\$ 253.53	Wire Transfer
214	May	\$14,754.50	5/13/19 12:00 AM	5/14/19 12:00 AM	1	5/13/19 12:00 PM	5/14/19 12:00 PM	1.00	\$ 14,754.50	Wire Transfer
215	May	\$212.41	5/14/19 12:00 AM	5/15/19 12:00 AM	1	5/14/19 12:00 PM	5/15/19 12:00 PM	1.00	\$ 212.41	Wire Transfer
216	May	\$309.29	5/14/19 12:00 AM	5/15/19 12:00 AM	1	5/14/19 12:00 PM	5/15/19 12:00 PM	1.00	\$ 309.29	Wire Transfer
217	May	\$14,586.15	5/14/19 12:00 AM	5/15/19 12:00 AM	1	5/14/19 12:00 PM	5/15/19 12:00 PM	1.00	\$ 14,586.15	Wire Transfer
218	May	\$199.10	5/15/19 12:00 AM	5/16/19 12:00 AM	1	5/15/19 12:00 PM	5/16/19 12:00 PM	1.00	\$ 199.10	Wire Transfer
219	May	\$12.01	5/15/19 12:00 AM	5/16/19 12:00 AM	1	5/15/19 12:00 PM	5/16/19 12:00 PM	1.00	\$ 12.01	Wire Transfer
220	May	\$14,748.97	5/15/19 12:00 AM	5/16/19 12:00 AM	1	5/15/19 12:00 PM	5/16/19 12:00 PM	1.00	\$ 14,748.97	Wire Transfer
221	May	\$250.17	5/16/19 12:00 AM	5/17/19 12:00 AM	1	5/16/19 12:00 PM	5/17/19 12:00 PM	1.00	\$ 250.17	Wire Transfer
222	May	\$178.41	5/16/19 12:00 AM	5/17/19 12:00 AM	1	5/16/19 12:00 PM	5/17/19 12:00 PM	1.00	\$ 178.41	Wire Transfer
223	May	\$14,223.86	5/16/19 12:00 AM	5/17/19 12:00 AM	1	5/16/19 12:00 PM	5/17/19 12:00 PM	1.00	\$ 14,223.86	Wire Transfer
224	May	\$842.09	5/17/19 12:00 AM	5/20/19 12:00 AM	3	5/18/19 12:00 PM	5/20/19 12:00 PM	2.00	\$ 1,684.18	Wire Transfer
		\$1,166.04	5/17/19 12:00 AM	5/20/19 12:00 AM	3	5/18/19 12:00 PM	5/20/19 12:00 PM	2.00	\$ 2,332.08	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line No	Month	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
226	May	\$41,891.53	5/17/19 12:00 AM	5/20/19 12:00 AM	3	5/18/19 12:00 PM	5/20/19 12:00 PM	2.00 \$	83,783.06	Wire Transfer
227	May	\$104.23	5/20/19 12:00 AM	5/21/19 12:00 AM	1	5/20/19 12:00 PM	5/21/19 12:00 PM	1.00 \$	104.23	Wire Transfer
228	May	\$43.29	5/20/19 12:00 AM	5/21/19 12:00 AM	1	5/20/19 12:00 PM	5/21/19 12:00 PM	1.00 \$	43.29	Wire Transfer
229	May	\$14,964.18	5/20/19 12:00 AM	5/21/19 12:00 AM	1	5/20/19 12:00 PM	5/21/19 12:00 PM	1.00 \$	14,964.18	Wire Transfer
230	May	\$249.50	5/21/19 12:00 AM	5/22/19 12:00 AM	1	5/21/19 12:00 PM	5/22/19 12:00 PM	1.00 \$	249.50	Wire Transfer
231	May	\$14,052.10	5/21/19 12:00 AM	5/22/19 12:00 AM	1	5/21/19 12:00 PM	5/22/19 12:00 PM	1.00 \$	14,052.10	Wire Transfer
232	May	\$288.84	5/22/19 12:00 AM	5/23/19 12:00 AM	1	5/22/19 12:00 PM	5/23/19 12:00 PM	1.00 \$	288.84	Wire Transfer
233	May	\$13,925.89	5/22/19 12:00 AM	5/23/19 12:00 AM	1	5/22/19 12:00 PM	5/23/19 12:00 PM	1.00 \$	13,925.89	Wire Transfer
234	May	\$19,282.29	5/23/19 12:00 AM	5/24/19 12:00 AM	1	5/23/19 12:00 PM	5/24/19 12:00 PM	1.00 \$	19,282.29	Wire Transfer
235	May	\$4,485.89	5/24/19 12:00 AM	5/28/19 12:00 AM	4	5/26/19 12:00 AM	5/28/19 12:00 PM	2.50 \$	11,214.73	Wire Transfer
236	May	\$3,347.04	5/28/19 12:00 AM	5/29/19 12:00 AM	1	5/28/19 12:00 PM	5/29/19 12:00 PM	1.00 \$	3,347.04	Wire Transfer
237	May	\$3,658.89	5/29/19 12:00 AM	5/30/19 12:00 AM	1	5/29/19 12:00 PM	5/30/19 12:00 PM	1.00 \$	3,658.89	Wire Transfer
238	May	\$3,590.25	5/30/19 12:00 AM	5/31/19 12:00 AM	1	5/30/19 12:00 PM	5/31/19 12:00 PM	1.00 \$	3,590.25	Wire Transfer
239	May	\$10,908.39	5/31/19 12:00 AM	6/3/19 12:00 AM	3	6/1/19 12:00 PM	6/3/19 12:00 PM	2.00 \$	21,816.78	Wire Transfer
240	June	\$4,234.15	6/3/19 12:00 AM	6/4/19 12:00 AM	1	6/3/19 12:00 PM	6/4/19 12:00 PM	1.00 \$	4,234.15	Wire Transfer
241	June	\$5.14	6/4/19 12:00 AM	6/5/19 12:00 AM	1	6/4/19 12:00 PM	6/5/19 12:00 PM	1.00 \$	5.14	Wire Transfer
242	June	\$4,277.05	6/4/19 12:00 AM	6/5/19 12:00 AM	1	6/4/19 12:00 PM	6/5/19 12:00 PM	1.00 \$	4,277.05	Wire Transfer
243	June	\$13.64	6/5/19 12:00 AM	6/6/19 12:00 AM	1	6/5/19 12:00 PM	6/6/19 12:00 PM	1.00 \$	13.64	Wire Transfer
244	June	\$4,345.61	6/5/19 12:00 AM	6/6/19 12:00 AM	1	6/5/19 12:00 PM	6/6/19 12:00 PM	1.00 \$	4,345.61	Wire Transfer
245	June	\$4,385.05	6/6/19 12:00 AM	6/7/19 12:00 AM	1	6/6/19 12:00 PM	6/7/19 12:00 PM	1.00 \$	4,385.05	Wire Transfer
246	June	\$14,198.75	6/7/19 12:00 AM	6/10/19 12:00 AM	3	6/8/19 12:00 PM	6/10/19 12:00 PM	2.00 \$	28,397.50	Wire Transfer
247	June	\$5,920.89	6/10/19 12:00 AM	6/11/19 12:00 AM	1	6/10/19 12:00 PM	6/11/19 12:00 PM	1.00 \$	5,920.89	Wire Transfer
248	June	\$5,933.54	6/11/19 12:00 AM	6/12/19 12:00 AM	1	6/11/19 12:00 PM	6/12/19 12:00 PM	1.00 \$	5,933.54	Wire Transfer
249	June	\$16.19	6/12/19 12:00 AM	6/13/19 12:00 AM	1	6/12/19 12:00 PM	6/13/19 12:00 PM	1.00 \$	16.19	Wire Transfer
250	June	\$5,753.81	6/12/19 12:00 AM	6/13/19 12:00 AM	1	6/12/19 12:00 PM	6/13/19 12:00 PM	1.00 \$	5,753.81	Wire Transfer
251	June	\$5,833.84	6/13/19 12:00 AM	6/14/19 12:00 AM	1	6/13/19 12:00 PM	6/14/19 12:00 PM	1.00 \$	5,833.84	Wire Transfer
252	June	\$22,834.31	6/14/19 12:00 AM	6/17/19 12:00 AM	3	6/15/19 12:00 PM	6/17/19 12:00 PM	2.00 \$	45,668.62	Wire Transfer
253	June	\$8,091.90	6/17/19 12:00 AM	6/18/19 12:00 AM	1	6/17/19 12:00 PM	6/18/19 12:00 PM	1.00 \$	8,091.90	Wire Transfer
254	June	\$8,057.08	6/18/19 12:00 AM	6/19/19 12:00 AM	1	6/18/19 12:00 PM	6/19/19 12:00 PM	1.00 \$	8,057.08	Wire Transfer
255	June	\$76.22	6/19/19 12:00 AM	6/20/19 12:00 AM	1	6/19/19 12:00 PM	6/20/19 12:00 PM	1.00 \$	76.22	Wire Transfer
256	June	\$7,793.71	6/19/19 12:00 AM	6/20/19 12:00 AM	1	6/19/19 12:00 PM	6/20/19 12:00 PM	1.00 \$	7,793.71	Wire Transfer
257	June	\$83.71	6/20/19 12:00 AM	6/21/19 12:00 AM	1	6/20/19 12:00 PM	6/21/19 12:00 PM	1.00 \$	83.71	Wire Transfer
258	June	\$8,013.85	6/20/19 12:00 AM	6/21/19 12:00 AM	1	6/20/19 12:00 PM	6/21/19 12:00 PM	1.00 \$	8,013.85	Wire Transfer
259	July	\$214.33	7/5/19 12:00 AM	7/8/19 12:00 AM	3	7/6/19 12:00 PM	7/8/19 12:00 PM	2.00 \$	428.66	Wire Transfer
260	July	\$764.47	7/8/19 12:00 AM	7/9/19 12:00 AM	1	7/8/19 12:00 PM	7/9/19 12:00 PM	1.00 \$	764.47	Wire Transfer
261	July	\$695.14	7/9/19 12:00 AM	7/10/19 12:00 AM	1	7/9/19 12:00 PM	7/10/19 12:00 PM	1.00 \$	695.14	Wire Transfer
262	July	\$1,351.79	7/10/19 12:00 AM	7/11/19 12:00 AM	1	7/10/19 12:00 PM	7/11/19 12:00 PM	1.00 \$	1,351.79	Wire Transfer
263	July	\$1,318.62	7/11/19 12:00 AM	7/12/19 12:00 AM	1	7/11/19 12:00 PM	7/12/19 12:00 PM	1.00 \$	1,318.62	Wire Transfer
264	July	\$3,946.17	7/12/19 12:00 AM	7/15/19 12:00 AM	3	7/13/19 12:00 PM	7/15/19 12:00 PM	2.00 \$	7,892.34	Wire Transfer
265	July	\$1,469.93	7/15/19 12:00 AM	7/16/19 12:00 AM	1	7/15/19 12:00 PM	7/16/19 12:00 PM	1.00 \$	1,469.93	Wire Transfer
266	July	\$1,400.15	7/16/19 12:00 AM	7/17/19 12:00 AM	1	7/16/19 12:00 PM	7/17/19 12:00 PM	1.00 \$	1,400.15	Wire Transfer
267	July	\$14.44	7/17/19 12:00 AM	7/18/19 12:00 AM	1	7/17/19 12:00 PM	7/18/19 12:00 PM	1.00 \$	14.44	Wire Transfer
268	July	\$1,235.53	7/17/19 12:00 AM	7/18/19 12:00 AM	1	7/17/19 12:00 PM	7/18/19 12:00 PM	1.00 \$	1,235.53	Wire Transfer
269	July	\$37.97	7/18/19 12:00 AM	7/19/19 12:00 AM	1	7/18/19 12:00 PM	7/19/19 12:00 PM	1.00 \$	37.97	Wire Transfer
		\$1,278.56	7/18/19 12:00 AM	7/19/19 12:00 AM	1	7/18/19 12:00 PM	7/19/19 12:00 PM	1.00 \$	1,278.56	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
271	July	\$143.19	7/19/19 12:00 AM	7/22/19 12:00 AM	3	7/20/19 12:00 PM	7/22/19 12:00 PM	2.00	\$ 286.38	Wire Transfer
272	July	\$5,078.68	7/19/19 12:00 AM	7/22/19 12:00 AM	3	7/20/19 12:00 PM	7/22/19 12:00 PM	2.00	\$ 10,157.36	Wire Transfer
273	July	\$5.41	7/22/19 12:00 AM	7/23/19 12:00 AM	1	7/22/19 12:00 PM	7/23/19 12:00 PM	1.00	\$ 5.41	Wire Transfer
274	July	\$2,880.20	7/22/19 12:00 AM	7/23/19 12:00 AM	1	7/22/19 12:00 PM	7/23/19 12:00 PM	1.00	\$ 2,880.20	Wire Transfer
275	July	\$5,806.12	7/23/19 12:00 AM	7/24/19 12:00 AM	1	7/23/19 12:00 PM	7/24/19 12:00 PM	1.00	\$ 5,806.12	Wire Transfer
276	July	\$5,728.03	7/24/19 12:00 AM	7/25/19 12:00 AM	1	7/24/19 12:00 PM	7/25/19 12:00 PM	1.00	\$ 5,728.03	Wire Transfer
277	July	\$6,966.11	7/25/19 12:00 AM	7/26/19 12:00 AM	1	7/25/19 12:00 PM	7/26/19 12:00 PM	1.00	\$ 6,966.11	Wire Transfer
278	July	\$21,005.32	7/26/19 12:00 AM	7/29/19 12:00 AM	3	7/27/19 12:00 PM	7/29/19 12:00 PM	2.00	\$ 42,010.64	Wire Transfer
279	July	\$7,188.62	7/29/19 12:00 AM	7/30/19 12:00 AM	1	7/29/19 12:00 PM	7/30/19 12:00 PM	1.00	\$ 7,188.62	Wire Transfer
280	July	\$6,986.49	7/30/19 12:00 AM	7/31/19 12:00 AM	1	7/30/19 12:00 PM	7/31/19 12:00 PM	1.00	\$ 6,986.49	Wire Transfer
281	July	\$7,084.68	7/31/19 12:00 AM	8/1/19 12:00 AM	1	7/31/19 12:00 PM	8/1/19 12:00 PM	1.00	\$ 7,084.68	Wire Transfer
282	August	\$7,464.31	8/1/19 12:00 AM	8/2/19 12:00 AM	1	8/1/19 12:00 PM	8/2/19 12:00 PM	1.00	\$ 7,464.31	Wire Transfer
283	August	\$22,759.96	8/2/19 12:00 AM	8/5/19 12:00 AM	3	8/3/19 12:00 PM	8/5/19 12:00 PM	2.00	\$ 45,519.92	Wire Transfer
284	August	\$8,183.75	8/5/19 12:00 AM	8/6/19 12:00 AM	1	8/5/19 12:00 PM	8/6/19 12:00 PM	1.00	\$ 8,183.75	Wire Transfer
285	August	\$8,270.56	8/6/19 12:00 AM	8/7/19 12:00 AM	1	8/6/19 12:00 PM	8/7/19 12:00 PM	1.00	\$ 8,270.56	Wire Transfer
286	August	\$8,177.12	8/7/19 12:00 AM	8/8/19 12:00 AM	1	8/7/19 12:00 PM	8/8/19 12:00 PM	1.00	\$ 8,177.12	Wire Transfer
287	August	\$17.34	8/8/19 12:00 AM	8/9/19 12:00 AM	1	8/8/19 12:00 PM	8/9/19 12:00 PM	1.00	\$ 17.34	Wire Transfer
288	August	\$8,259.75	8/8/19 12:00 AM	8/9/19 12:00 AM	1	8/8/19 12:00 PM	8/9/19 12:00 PM	1.00	\$ 8,259.75	Wire Transfer
289	August	\$214.54	8/9/19 12:00 AM	8/12/19 12:00 AM	3	8/10/19 12:00 PM	8/12/19 12:00 PM	2.00	\$ 429.08	Wire Transfer
290	August	\$25,262.34	8/9/19 12:00 AM	8/12/19 12:00 AM	3	8/10/19 12:00 PM	8/12/19 12:00 PM	2.00	\$ 50,524.68	Wire Transfer
291	August	\$100.34	8/12/19 12:00 AM	8/13/19 12:00 AM	1	8/12/19 12:00 PM	8/13/19 12:00 PM	1.00	\$ 100.34	Wire Transfer
292	August	\$9,263.56	8/12/19 12:00 AM	8/13/19 12:00 AM	1	8/12/19 12:00 PM	8/13/19 12:00 PM	1.00	\$ 9,263.56	Wire Transfer
293	August	\$185.87	8/13/19 12:00 AM	8/14/19 12:00 AM	1	8/13/19 12:00 PM	8/14/19 12:00 PM	1.00	\$ 185.87	Wire Transfer
294	August	\$8,957.19	8/13/19 12:00 AM	8/14/19 12:00 AM	1	8/13/19 12:00 PM	8/14/19 12:00 PM	1.00	\$ 8,957.19	Wire Transfer
295	August	\$1,695.55	8/14/19 12:00 AM	8/15/19 12:00 AM	1	8/14/19 12:00 PM	8/15/19 12:00 PM	1.00	\$ 1,695.55	Wire Transfer
296	August	\$365.04	8/14/19 12:00 AM	8/15/19 12:00 AM	1	8/14/19 12:00 PM	8/15/19 12:00 PM	1.00	\$ 365.04	Wire Transfer
297	August	\$6,776.56	8/14/19 12:00 AM	8/15/19 12:00 AM	1	8/14/19 12:00 PM	8/15/19 12:00 PM	1.00	\$ 6,776.56	Wire Transfer
298	August	\$1,356.74	8/15/19 12:00 AM	8/16/19 12:00 AM	1	8/15/19 12:00 PM	8/16/19 12:00 PM	1.00	\$ 1,356.74	Wire Transfer
299	August	\$7,592.96	8/15/19 12:00 AM	8/16/19 12:00 AM	1	8/15/19 12:00 PM	8/16/19 12:00 PM	1.00	\$ 7,592.96	Wire Transfer
300	August	\$4,123.27	8/16/19 12:00 AM	8/19/19 12:00 AM	3	8/17/19 12:00 PM	8/19/19 12:00 PM	2.00	\$ 8,246.54	Wire Transfer
301	August	\$539.47	8/16/19 12:00 AM	8/19/19 12:00 AM	3	8/17/19 12:00 PM	8/19/19 12:00 PM	2.00	\$ 1,078.94	Wire Transfer
302	August	\$22,200.64	8/16/19 12:00 AM	8/19/19 12:00 AM	3	8/17/19 12:00 PM	8/19/19 12:00 PM	2.00	\$ 44,401.28	Wire Transfer
303	August	\$1,367.97	8/19/19 12:00 AM	8/20/19 12:00 AM	1	8/19/19 12:00 PM	8/20/19 12:00 PM	1.00	\$ 1,367.97	Wire Transfer
304	August	\$520.48	8/19/19 12:00 AM	8/20/19 12:00 AM	1	8/19/19 12:00 PM	8/20/19 12:00 PM	1.00	\$ 520.48	Wire Transfer
305	August	\$7,239.26	8/19/19 12:00 AM	8/20/19 12:00 AM	1	8/19/19 12:00 PM	8/20/19 12:00 PM	1.00	\$ 7,239.26	Wire Transfer
306	August	\$1,401.62	8/20/19 12:00 AM	8/21/19 12:00 AM	1	8/20/19 12:00 PM	8/21/19 12:00 PM	1.00	\$ 1,401.62	Wire Transfer
307	August	\$228.25	8/20/19 12:00 AM	8/21/19 12:00 AM	1	8/20/19 12:00 PM	8/21/19 12:00 PM	1.00	\$ 228.25	Wire Transfer
308	August	\$7,768.56	8/20/19 12:00 AM	8/21/19 12:00 AM	1	8/20/19 12:00 PM	8/21/19 12:00 PM	1.00	\$ 7,768.56	Wire Transfer
309	August	\$1,411.04	8/21/19 12:00 AM	8/22/19 12:00 AM	1	8/21/19 12:00 PM	8/22/19 12:00 PM	1.00	\$ 1,411.04	Wire Transfer
310	August	\$437.34	8/21/19 12:00 AM	8/22/19 12:00 AM	1	8/21/19 12:00 PM	8/22/19 12:00 PM	1.00	\$ 437.34	Wire Transfer
311	August	\$6,845.18	8/21/19 12:00 AM	8/22/19 12:00 AM	1	8/21/19 12:00 PM	8/22/19 12:00 PM	1.00	\$ 6,845.18	Wire Transfer
312	August	\$1,865.01	8/22/19 12:00 AM	8/23/19 12:00 AM	1	8/22/19 12:00 PM	8/23/19 12:00 PM	1.00	\$ 1,865.01	Wire Transfer
313	August	\$565.41	8/22/19 12:00 AM	8/23/19 12:00 AM	1	8/22/19 12:00 PM	8/23/19 12:00 PM	1.00	\$ 565.41	Wire Transfer
314	August	\$6,312.34	8/22/19 12:00 AM	8/23/19 12:00 AM	1	8/22/19 12:00 PM	8/23/19 12:00 PM	1.00	\$ 6,312.34	Wire Transfer
		\$5,930.51	8/23/19 12:00 AM	8/26/19 12:00 AM	3	8/24/19 12:00 PM	8/26/19 12:00 PM	2.00	\$ 11,861.02	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
316	August	\$1,962.26	8/23/19 12:00 AM	8/26/19 12:00 AM	3	8/24/19 12:00 PM	8/26/19 12:00 PM	2.00	\$ 3,924.52	Wire Transfer
317	August	\$18,145.83	8/23/19 12:00 AM	8/26/19 12:00 AM	3	8/24/19 12:00 PM	8/26/19 12:00 PM	2.00	\$ 36,291.66	Wire Transfer
318	August	\$1,707.17	8/26/19 12:00 AM	8/27/19 12:00 AM	1	8/26/19 12:00 PM	8/27/19 12:00 PM	1.00	\$ 1,707.17	Wire Transfer
319	August	\$862.75	8/26/19 12:00 AM	8/27/19 12:00 AM	1	8/26/19 12:00 PM	8/27/19 12:00 PM	1.00	\$ 862.75	Wire Transfer
320	August	\$7,649.87	8/26/19 12:00 AM	8/27/19 12:00 AM	1	8/26/19 12:00 PM	8/27/19 12:00 PM	1.00	\$ 7,649.87	Wire Transfer
321	August	\$1,890.34	8/27/19 12:00 AM	8/28/19 12:00 AM	1	8/27/19 12:00 PM	8/28/19 12:00 PM	1.00	\$ 1,890.34	Wire Transfer
322	August	\$132.71	8/27/19 12:00 AM	8/28/19 12:00 AM	1	8/27/19 12:00 PM	8/28/19 12:00 PM	1.00	\$ 132.71	Wire Transfer
323	August	\$10,141.74	8/27/19 12:00 AM	8/28/19 12:00 AM	1	8/27/19 12:00 PM	8/28/19 12:00 PM	1.00	\$ 10,141.74	Wire Transfer
324	August	\$2,063.49	8/28/19 12:00 AM	8/29/19 12:00 AM	1	8/28/19 12:00 PM	8/29/19 12:00 PM	1.00	\$ 2,063.49	Wire Transfer
325	August	\$262.38	8/28/19 12:00 AM	8/29/19 12:00 AM	1	8/28/19 12:00 PM	8/29/19 12:00 PM	1.00	\$ 262.38	Wire Transfer
326	August	\$9,658.10	8/28/19 12:00 AM	8/29/19 12:00 AM	1	8/28/19 12:00 PM	8/29/19 12:00 PM	1.00	\$ 9,658.10	Wire Transfer
327	August	\$2,479.32	8/29/19 12:00 AM	8/30/19 12:00 AM	1	8/29/19 12:00 PM	8/30/19 12:00 PM	1.00	\$ 2,479.32	Wire Transfer
328	August	\$364.30	8/29/19 12:00 AM	8/30/19 12:00 AM	1	8/29/19 12:00 PM	8/30/19 12:00 PM	1.00	\$ 364.30	Wire Transfer
329	August	\$9,323.42	8/29/19 12:00 AM	8/30/19 12:00 AM	1	8/29/19 12:00 PM	8/30/19 12:00 PM	1.00	\$ 9,323.42	Wire Transfer
330	August	\$7,440.39	8/30/19 12:00 AM	9/3/19 12:00 AM	4	9/1/19 12:00 AM	9/3/19 12:00 PM	2.50	\$ 18,600.98	Wire Transfer
331	August	\$20.34	8/30/19 12:00 AM	9/3/19 12:00 AM	4	9/1/19 12:00 AM	9/3/19 12:00 PM	2.50	\$ 50.85	Wire Transfer
332	August	\$45,648.24	8/30/19 12:00 AM	9/3/19 12:00 AM	4	9/1/19 12:00 AM	9/3/19 12:00 PM	2.50	\$ 114,120.60	Wire Transfer
333	September	\$2,228.37	9/3/19 12:00 AM	9/4/19 12:00 AM	1	9/3/19 12:00 PM	9/4/19 12:00 PM	1.00	\$ 2,228.37	Wire Transfer
334	September	\$11,819.00	9/3/19 12:00 AM	9/4/19 12:00 AM	1	9/3/19 12:00 PM	9/4/19 12:00 PM	1.00	\$ 11,819.00	Wire Transfer
335	September	\$2,527.24	9/4/19 12:00 AM	9/5/19 12:00 AM	1	9/4/19 12:00 PM	9/5/19 12:00 PM	1.00	\$ 2,527.24	Wire Transfer
336	September	\$154.31	9/4/19 12:00 AM	9/5/19 12:00 AM	1	9/4/19 12:00 PM	9/5/19 12:00 PM	1.00	\$ 154.31	Wire Transfer
337	September	\$11,243.65	9/4/19 12:00 AM	9/5/19 12:00 AM	1	9/4/19 12:00 PM	9/5/19 12:00 PM	1.00	\$ 11,243.65	Wire Transfer
338	September	\$3,027.51	9/5/19 12:00 AM	9/6/19 12:00 AM	1	9/5/19 12:00 PM	9/6/19 12:00 PM	1.00	\$ 3,027.51	Wire Transfer
339	September	\$349.91	9/5/19 12:00 AM	9/6/19 12:00 AM	1	9/5/19 12:00 PM	9/6/19 12:00 PM	1.00	\$ 349.91	Wire Transfer
340	September	\$10,533.97	9/5/19 12:00 AM	9/6/19 12:00 AM	1	9/5/19 12:00 PM	9/6/19 12:00 PM	1.00	\$ 10,533.97	Wire Transfer
341	September	\$9,625.91	9/6/19 12:00 AM	9/9/19 12:00 AM	3	9/7/19 12:00 PM	9/9/19 12:00 PM	2.00	\$ 19,251.82	Wire Transfer
342	September	\$1,428.17	9/6/19 12:00 AM	9/9/19 12:00 AM	3	9/7/19 12:00 PM	9/9/19 12:00 PM	2.00	\$ 2,856.34	Wire Transfer
343	September	\$30,580.98	9/6/19 12:00 AM	9/9/19 12:00 AM	3	9/7/19 12:00 PM	9/9/19 12:00 PM	2.00	\$ 61,161.96	Wire Transfer
344	September	\$3,189.46	9/9/19 12:00 AM	9/10/19 12:00 AM	1	9/9/19 12:00 PM	9/10/19 12:00 PM	1.00	\$ 3,189.46	Wire Transfer
345	September	\$507.03	9/9/19 12:00 AM	9/10/19 12:00 AM	1	9/9/19 12:00 PM	9/10/19 12:00 PM	1.00	\$ 507.03	Wire Transfer
346	September	\$10,233.09	9/9/19 12:00 AM	9/10/19 12:00 AM	1	9/9/19 12:00 PM	9/10/19 12:00 PM	1.00	\$ 10,233.09	Wire Transfer
347	September	\$3,570.47	9/10/19 12:00 AM	9/11/19 12:00 AM	1	9/10/19 12:00 PM	9/11/19 12:00 PM	1.00	\$ 3,570.47	Wire Transfer
348	September	\$672.12	9/10/19 12:00 AM	9/11/19 12:00 AM	1	9/10/19 12:00 PM	9/11/19 12:00 PM	1.00	\$ 672.12	Wire Transfer
349	September	\$10,204.68	9/10/19 12:00 AM	9/11/19 12:00 AM	1	9/10/19 12:00 PM	9/11/19 12:00 PM	1.00	\$ 10,204.68	Wire Transfer
350	September	\$3,887.03	9/11/19 12:00 AM	9/12/19 12:00 AM	1	9/11/19 12:00 PM	9/12/19 12:00 PM	1.00	\$ 3,887.03	Wire Transfer
351	September	\$833.84	9/11/19 12:00 AM	9/12/19 12:00 AM	1	9/11/19 12:00 PM	9/12/19 12:00 PM	1.00	\$ 833.84	Wire Transfer
352	September	\$9,580.91	9/11/19 12:00 AM	9/12/19 12:00 AM	1	9/11/19 12:00 PM	9/12/19 12:00 PM	1.00	\$ 9,580.91	Wire Transfer
353	September	\$4,363.90	9/12/19 12:00 AM	9/13/19 12:00 AM	1	9/12/19 12:00 PM	9/13/19 12:00 PM	1.00	\$ 4,363.90	Wire Transfer
354	September	\$1,128.74	9/12/19 12:00 AM	9/13/19 12:00 AM	1	9/12/19 12:00 PM	9/13/19 12:00 PM	1.00	\$ 1,128.74	Wire Transfer
355	September	\$9,596.06	9/12/19 12:00 AM	9/13/19 12:00 AM	1	9/12/19 12:00 PM	9/13/19 12:00 PM	1.00	\$ 9,596.06	Wire Transfer
356	September	\$11,416.55	9/13/19 12:00 AM	9/16/19 12:00 AM	3	9/14/19 12:00 PM	9/16/19 12:00 PM	2.00	\$ 22,833.10	Wire Transfer
357	September	\$2,966.00	9/13/19 12:00 AM	9/16/19 12:00 AM	3	9/14/19 12:00 PM	9/16/19 12:00 PM	2.00	\$ 5,932.00	Wire Transfer
358	September	\$31,882.41	9/13/19 12:00 AM	9/16/19 12:00 AM	3	9/14/19 12:00 PM	9/16/19 12:00 PM	2.00	\$ 63,764.82	Wire Transfer
359	September	\$2,994.76	9/16/19 12:00 AM	9/17/19 12:00 AM	1	9/16/19 12:00 PM	9/17/19 12:00 PM	1.00	\$ 2,994.76	Wire Transfer
		\$123.55	9/16/19 12:00 AM	9/17/19 12:00 AM	1	9/16/19 12:00 PM	9/17/19 12:00 PM	1.00	\$ 123.55	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
361	September	\$12,840.31	9/16/19 12:00 AM	9/17/19 12:00 AM	1	9/16/19 12:00 PM	9/17/19 12:00 PM	1.00 \$	12,840.31	Wire Transfer
362	September	\$3,229.15	9/17/19 12:00 AM	9/18/19 12:00 AM	1	9/17/19 12:00 PM	9/18/19 12:00 PM	1.00 \$	3,229.15	Wire Transfer
363	September	\$235.75	9/17/19 12:00 AM	9/18/19 12:00 AM	1	9/17/19 12:00 PM	9/18/19 12:00 PM	1.00 \$	235.75	Wire Transfer
364	September	\$13,828.00	9/17/19 12:00 AM	9/18/19 12:00 AM	1	9/17/19 12:00 PM	9/18/19 12:00 PM	1.00 \$	13,828.00	Wire Transfer
365	September	\$3,491.54	9/18/19 12:00 AM	9/19/19 12:00 AM	1	9/18/19 12:00 PM	9/19/19 12:00 PM	1.00 \$	3,491.54	Wire Transfer
366	September	\$521.99	9/18/19 12:00 AM	9/19/19 12:00 AM	1	9/18/19 12:00 PM	9/19/19 12:00 PM	1.00 \$	521.99	Wire Transfer
367	September	\$11,901.42	9/18/19 12:00 AM	9/19/19 12:00 AM	1	9/18/19 12:00 PM	9/19/19 12:00 PM	1.00 \$	11,901.42	Wire Transfer
368	September	\$850.68	9/19/19 12:00 AM	9/20/19 12:00 AM	1	9/19/19 12:00 PM	9/20/19 12:00 PM	1.00 \$	850.68	Wire Transfer
369	September	\$1,181.49	9/19/19 12:00 AM	9/20/19 12:00 AM	1	9/19/19 12:00 PM	9/20/19 12:00 PM	1.00 \$	1,181.49	Wire Transfer
370	September	\$13,330.51	9/19/19 12:00 AM	9/20/19 12:00 AM	1	9/19/19 12:00 PM	9/20/19 12:00 PM	1.00 \$	13,330.51	Wire Transfer
371	September	\$2,040.58	9/20/19 12:00 AM	9/23/19 12:00 AM	3	9/21/19 12:00 PM	9/23/19 12:00 PM	2.00 \$	4,081.16	Wire Transfer
372	September	\$2,009.90	9/20/19 12:00 AM	9/23/19 12:00 AM	3	9/21/19 12:00 PM	9/23/19 12:00 PM	2.00 \$	4,019.80	Wire Transfer
373	September	\$43,310.26	9/20/19 12:00 AM	9/23/19 12:00 AM	3	9/21/19 12:00 PM	9/23/19 12:00 PM	2.00 \$	86,620.52	Wire Transfer
374	September	\$978.75	9/23/19 12:00 AM	9/24/19 12:00 AM	1	9/23/19 12:00 PM	9/24/19 12:00 PM	1.00 \$	978.75	Wire Transfer
375	September	\$866.10	9/23/19 12:00 AM	9/24/19 12:00 AM	1	9/23/19 12:00 PM	9/24/19 12:00 PM	1.00 \$	866.10	Wire Transfer
376	September	\$13,775.34	9/23/19 12:00 AM	9/24/19 12:00 AM	1	9/23/19 12:00 PM	9/24/19 12:00 PM	1.00 \$	13,775.34	Wire Transfer
377	September	\$1,278.63	9/24/19 12:00 AM	9/25/19 12:00 AM	1	9/24/19 12:00 PM	9/25/19 12:00 PM	1.00 \$	1,278.63	Wire Transfer
378	September	\$1,021.37	9/24/19 12:00 AM	9/25/19 12:00 AM	1	9/24/19 12:00 PM	9/25/19 12:00 PM	1.00 \$	1,021.37	Wire Transfer
379	September	\$13,178.90	9/24/19 12:00 AM	9/25/19 12:00 AM	1	9/24/19 12:00 PM	9/25/19 12:00 PM	1.00 \$	13,178.90	Wire Transfer
380	September	\$1,082.61	9/25/19 12:00 AM	9/26/19 12:00 AM	1	9/25/19 12:00 PM	9/26/19 12:00 PM	1.00 \$	1,082.61	Wire Transfer
381	September	\$1,429.17	9/25/19 12:00 AM	9/26/19 12:00 AM	1	9/25/19 12:00 PM	9/26/19 12:00 PM	1.00 \$	1,429.17	Wire Transfer
382	September	\$13,566.61	9/25/19 12:00 AM	9/26/19 12:00 AM	1	9/25/19 12:00 PM	9/26/19 12:00 PM	1.00 \$	13,566.61	Wire Transfer
383	September	\$114.26	9/26/19 12:00 AM	9/27/19 12:00 AM	1	9/26/19 12:00 PM	9/27/19 12:00 PM	1.00 \$	114.26	Wire Transfer
384	September	\$1,018.55	9/26/19 12:00 AM	9/27/19 12:00 AM	1	9/26/19 12:00 PM	9/27/19 12:00 PM	1.00 \$	1,018.55	Wire Transfer
385	September	\$14,227.57	9/26/19 12:00 AM	9/27/19 12:00 AM	1	9/26/19 12:00 PM	9/27/19 12:00 PM	1.00 \$	14,227.57	Wire Transfer
386	September	\$14,806.60	9/27/19 12:00 AM	9/30/19 12:00 AM	3	9/28/19 12:00 PM	9/30/19 12:00 PM	2.00 \$	29,613.20	Wire Transfer
387	September	\$3,230.60	9/27/19 12:00 AM	9/30/19 12:00 AM	3	9/28/19 12:00 PM	9/30/19 12:00 PM	2.00 \$	6,461.20	Wire Transfer
388	September	\$27,425.46	9/27/19 12:00 AM	9/30/19 12:00 AM	3	9/28/19 12:00 PM	9/30/19 12:00 PM	2.00 \$	54,850.92	Wire Transfer
389	September	\$2,245.37	9/30/19 12:00 AM	10/1/19 12:00 AM	1	9/30/19 12:00 PM	10/1/19 12:00 PM	1.00 \$	2,245.37	Wire Transfer
390	September	\$897.43	9/30/19 12:00 AM	10/1/19 12:00 AM	1	9/30/19 12:00 PM	10/1/19 12:00 PM	1.00 \$	897.43	Wire Transfer
391	September	\$12,366.08	9/30/19 12:00 AM	10/1/19 12:00 AM	1	9/30/19 12:00 PM	10/1/19 12:00 PM	1.00 \$	12,366.08	Wire Transfer
392	October	\$2,096.92	10/1/19 12:00 AM	10/2/19 12:00 AM	1	10/1/19 12:00 PM	10/2/19 12:00 PM	1.00 \$	2,096.92	Wire Transfer
393	October	\$13,466.74	10/1/19 12:00 AM	10/2/19 12:00 AM	1	10/1/19 12:00 PM	10/2/19 12:00 PM	1.00 \$	13,466.74	Wire Transfer
394	October	\$2,218.02	10/2/19 12:00 AM	10/3/19 12:00 AM	1	10/2/19 12:00 PM	10/3/19 12:00 PM	1.00 \$	2,218.02	Wire Transfer
395	October	\$13,148.95	10/2/19 12:00 AM	10/3/19 12:00 AM	1	10/2/19 12:00 PM	10/3/19 12:00 PM	1.00 \$	13,148.95	Wire Transfer
396	October	\$237.93	10/3/19 12:00 AM	10/4/19 12:00 AM	1	10/3/19 12:00 PM	10/4/19 12:00 PM	1.00 \$	237.93	Wire Transfer
397	October	\$2,538.35	10/3/19 12:00 AM	10/4/19 12:00 AM	1	10/3/19 12:00 PM	10/4/19 12:00 PM	1.00 \$	2,538.35	Wire Transfer
398	October	\$12,320.77	10/3/19 12:00 AM	10/4/19 12:00 AM	1	10/3/19 12:00 PM	10/4/19 12:00 PM	1.00 \$	12,320.77	Wire Transfer
399	October	\$1,273.33	10/4/19 12:00 AM	10/7/19 12:00 AM	3	10/5/19 12:00 PM	10/7/19 12:00 PM	2.00 \$	2,546.66	Wire Transfer
400	October	\$7,996.30	10/4/19 12:00 AM	10/7/19 12:00 AM	3	10/5/19 12:00 PM	10/7/19 12:00 PM	2.00 \$	15,992.60	Wire Transfer
401	October	\$37,151.64	10/4/19 12:00 AM	10/7/19 12:00 AM	3	10/5/19 12:00 PM	10/7/19 12:00 PM	2.00 \$	74,303.28	Wire Transfer
402	October	\$381.00	10/7/19 12:00 AM	10/8/19 12:00 AM	1	10/7/19 12:00 PM	10/8/19 12:00 PM	1.00 \$	381.00	Wire Transfer
403	October	\$2,620.15	10/7/19 12:00 AM	10/8/19 12:00 AM	1	10/7/19 12:00 PM	10/8/19 12:00 PM	1.00 \$	2,620.15	Wire Transfer
404	October	\$12,513.70	10/7/19 12:00 AM	10/8/19 12:00 AM	1	10/7/19 12:00 PM	10/8/19 12:00 PM	1.00 \$	12,513.70	Wire Transfer
		\$832.45	10/8/19 12:00 AM	10/9/19 12:00 AM	1	10/8/19 12:00 PM	10/9/19 12:00 PM	1.00 \$	832.45	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line No	Month	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
406	October	\$2,808.75	10/8/19 12:00 AM	10/9/19 12:00 AM	1	10/8/19 12:00 PM	10/9/19 12:00 PM	1.00 \$	2,808.75	Wire Transfer
407	October	\$92.67	10/8/19 12:00 AM	10/9/19 12:00 AM	1	10/8/19 12:00 PM	10/9/19 12:00 PM	1.00 \$	92.67	Wire Transfer
408	October	\$12,079.85	10/8/19 12:00 AM	10/9/19 12:00 AM	1	10/8/19 12:00 PM	10/9/19 12:00 PM	1.00 \$	12,079.85	Wire Transfer
409	October	\$1,126.77	10/9/19 12:00 AM	10/10/19 12:00 AM	1	10/9/19 12:00 PM	10/10/19 12:00 PM	1.00 \$	1,126.77	Wire Transfer
410	October	\$2,972.63	10/9/19 12:00 AM	10/10/19 12:00 AM	1	10/9/19 12:00 PM	10/10/19 12:00 PM	1.00 \$	2,972.63	Wire Transfer
411	October	\$188.85	10/9/19 12:00 AM	10/10/19 12:00 AM	1	10/9/19 12:00 PM	10/10/19 12:00 PM	1.00 \$	188.85	Wire Transfer
412	October	\$11,388.26	10/9/19 12:00 AM	10/10/19 12:00 AM	1	10/9/19 12:00 PM	10/10/19 12:00 PM	1.00 \$	11,388.26	Wire Transfer
413	October	\$907.27	10/10/19 12:00 AM	10/11/19 12:00 AM	1	10/10/19 12:00 PM	10/11/19 12:00 PM	1.00 \$	907.27	Wire Transfer
414	October	\$3,129.30	10/10/19 12:00 AM	10/11/19 12:00 AM	1	10/10/19 12:00 PM	10/11/19 12:00 PM	1.00 \$	3,129.30	Wire Transfer
415	October	\$297.81	10/10/19 12:00 AM	10/11/19 12:00 AM	1	10/10/19 12:00 PM	10/11/19 12:00 PM	1.00 \$	297.81	Wire Transfer
416	October	\$11,441.31	10/10/19 12:00 AM	10/11/19 12:00 AM	1	10/10/19 12:00 PM	10/11/19 12:00 PM	1.00 \$	11,441.31	Wire Transfer
417	October	\$3,847.88	10/11/19 12:00 AM	10/15/19 12:00 AM	4	10/13/19 12:00 AM	10/15/19 12:00 PM	2.50 \$	9,619.70	Wire Transfer
418	October	\$12,572.91	10/11/19 12:00 AM	10/15/19 12:00 AM	4	10/13/19 12:00 AM	10/15/19 12:00 PM	2.50 \$	31,432.28	Wire Transfer
419	October	\$1,246.23	10/11/19 12:00 AM	10/15/19 12:00 AM	4	10/13/19 12:00 AM	10/15/19 12:00 PM	2.50 \$	3,115.58	Wire Transfer
420	October	\$49,412.05	10/11/19 12:00 AM	10/15/19 12:00 AM	4	10/13/19 12:00 AM	10/15/19 12:00 PM	2.50 \$	123,530.13	Wire Transfer
421	October	\$480.44	10/15/19 12:00 AM	10/16/19 12:00 AM	1	10/15/19 12:00 PM	10/16/19 12:00 PM	1.00 \$	480.44	Wire Transfer
422	October	\$2,633.96	10/15/19 12:00 AM	10/16/19 12:00 AM	1	10/15/19 12:00 PM	10/16/19 12:00 PM	1.00 \$	2,633.96	Wire Transfer
423	October	\$14,103.58	10/15/19 12:00 AM	10/16/19 12:00 AM	1	10/15/19 12:00 PM	10/16/19 12:00 PM	1.00 \$	14,103.58	Wire Transfer
424	October	\$838.28	10/16/19 12:00 AM	10/17/19 12:00 AM	1	10/16/19 12:00 PM	10/17/19 12:00 PM	1.00 \$	838.28	Wire Transfer
425	October	\$2,676.82	10/16/19 12:00 AM	10/17/19 12:00 AM	1	10/16/19 12:00 PM	10/17/19 12:00 PM	1.00 \$	2,676.82	Wire Transfer
426	October	\$520.25	10/16/19 12:00 AM	10/17/19 12:00 AM	1	10/16/19 12:00 PM	10/17/19 12:00 PM	1.00 \$	520.25	Wire Transfer
427	October	\$12,777.78	10/16/19 12:00 AM	10/17/19 12:00 AM	1	10/16/19 12:00 PM	10/17/19 12:00 PM	1.00 \$	12,777.78	Wire Transfer
428	October	\$1,146.13	10/17/19 12:00 AM	10/18/19 12:00 AM	1	10/17/19 12:00 PM	10/18/19 12:00 PM	1.00 \$	1,146.13	Wire Transfer
429	October	\$2,941.40	10/17/19 12:00 AM	10/18/19 12:00 AM	1	10/17/19 12:00 PM	10/18/19 12:00 PM	1.00 \$	2,941.40	Wire Transfer
430	October	\$731.11	10/17/19 12:00 AM	10/18/19 12:00 AM	1	10/17/19 12:00 PM	10/18/19 12:00 PM	1.00 \$	731.11	Wire Transfer
431	October	\$11,917.87	10/17/19 12:00 AM	10/18/19 12:00 AM	1	10/17/19 12:00 PM	10/18/19 12:00 PM	1.00 \$	11,917.87	Wire Transfer
432	October	\$3,637.43	10/18/19 12:00 AM	10/21/19 12:00 AM	3	10/19/19 12:00 PM	10/21/19 12:00 PM	2.00 \$	7,274.86	Wire Transfer
433	October	\$8,304.41	10/18/19 12:00 AM	10/21/19 12:00 AM	3	10/19/19 12:00 PM	10/21/19 12:00 PM	2.00 \$	16,608.82	Wire Transfer
434	October	\$4,580.61	10/18/19 12:00 AM	10/21/19 12:00 AM	3	10/19/19 12:00 PM	10/21/19 12:00 PM	2.00 \$	9,161.22	Wire Transfer
435	October	\$32,559.83	10/18/19 12:00 AM	10/21/19 12:00 AM	3	10/19/19 12:00 PM	10/21/19 12:00 PM	2.00 \$	65,119.66	Wire Transfer
436	October	\$930.55	10/21/19 12:00 AM	10/22/19 12:00 AM	1	10/21/19 12:00 PM	10/22/19 12:00 PM	1.00 \$	930.55	Wire Transfer
437	October	\$2,624.29	10/21/19 12:00 AM	10/22/19 12:00 AM	1	10/21/19 12:00 PM	10/22/19 12:00 PM	1.00 \$	2,624.29	Wire Transfer
438	October	\$1,067.54	10/21/19 12:00 AM	10/22/19 12:00 AM	1	10/21/19 12:00 PM	10/22/19 12:00 PM	1.00 \$	1,067.54	Wire Transfer
439	October	\$11,803.14	10/21/19 12:00 AM	10/22/19 12:00 AM	1	10/21/19 12:00 PM	10/22/19 12:00 PM	1.00 \$	11,803.14	Wire Transfer
440	October	\$1,328.92	10/22/19 12:00 AM	10/23/19 12:00 AM	1	10/22/19 12:00 PM	10/23/19 12:00 PM	1.00 \$	1,328.92	Wire Transfer
441	October	\$2,608.24	10/22/19 12:00 AM	10/23/19 12:00 AM	1	10/22/19 12:00 PM	10/23/19 12:00 PM	1.00 \$	2,608.24	Wire Transfer
442	October	\$1,135.20	10/22/19 12:00 AM	10/23/19 12:00 AM	1	10/22/19 12:00 PM	10/23/19 12:00 PM	1.00 \$	1,135.20	Wire Transfer
443	October	\$11,080.69	10/22/19 12:00 AM	10/23/19 12:00 AM	1	10/22/19 12:00 PM	10/23/19 12:00 PM	1.00 \$	11,080.69	Wire Transfer
444	October	\$1,581.83	10/23/19 12:00 AM	10/24/19 12:00 AM	1	10/23/19 12:00 PM	10/24/19 12:00 PM	1.00 \$	1,581.83	Wire Transfer
445	October	\$2,683.25	10/23/19 12:00 AM	10/24/19 12:00 AM	1	10/23/19 12:00 PM	10/24/19 12:00 PM	1.00 \$	2,683.25	Wire Transfer
446	October	\$1,357.50	10/23/19 12:00 AM	10/24/19 12:00 AM	1	10/23/19 12:00 PM	10/24/19 12:00 PM	1.00 \$	1,357.50	Wire Transfer
447	October	\$10,235.31	10/23/19 12:00 AM	10/24/19 12:00 AM	1	10/23/19 12:00 PM	10/24/19 12:00 PM	1.00 \$	10,235.31	Wire Transfer
448	October	\$1,108.56	10/24/19 12:00 AM	10/25/19 12:00 AM	1	10/24/19 12:00 PM	10/25/19 12:00 PM	1.00 \$	1,108.56	Wire Transfer
449	October	\$3,127.26	10/24/19 12:00 AM	10/25/19 12:00 AM	1	10/24/19 12:00 PM	10/25/19 12:00 PM	1.00 \$	3,127.26	Wire Transfer
		\$14,612.30	10/24/19 12:00 AM	10/25/19 12:00 AM	1	10/24/19 12:00 PM	10/25/19 12:00 PM	1.00 \$	14,612.30	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
451	October	\$436.45	10/25/19 12:00 AM	10/28/19 12:00 AM	3	10/26/19 12:00 PM	10/28/19 12:00 PM	2.00	\$ 872.90	Wire Transfer
452	October	\$2,066.03	10/25/19 12:00 AM	10/28/19 12:00 AM	3	10/26/19 12:00 PM	10/28/19 12:00 PM	2.00	\$ 4,132.06	Wire Transfer
453	October	\$59,155.28	10/25/19 12:00 AM	10/28/19 12:00 AM	3	10/26/19 12:00 PM	10/28/19 12:00 PM	2.00	\$ 118,310.56	Wire Transfer
454	October	\$137.13	10/28/19 12:00 AM	10/29/19 12:00 AM	1	10/28/19 12:00 PM	10/29/19 12:00 PM	1.00	\$ 137.13	Wire Transfer
455	October	\$738.55	10/28/19 12:00 AM	10/29/19 12:00 AM	1	10/28/19 12:00 PM	10/29/19 12:00 PM	1.00	\$ 738.55	Wire Transfer
456	October	\$19,675.83	10/28/19 12:00 AM	10/29/19 12:00 AM	1	10/28/19 12:00 PM	10/29/19 12:00 PM	1.00	\$ 19,675.83	Wire Transfer
457	October	\$97.47	10/29/19 12:00 AM	10/30/19 12:00 AM	1	10/29/19 12:00 PM	10/30/19 12:00 PM	1.00	\$ 97.47	Wire Transfer
458	October	\$702.34	10/29/19 12:00 AM	10/30/19 12:00 AM	1	10/29/19 12:00 PM	10/30/19 12:00 PM	1.00	\$ 702.34	Wire Transfer
459	October	\$19,459.15	10/29/19 12:00 AM	10/30/19 12:00 AM	1	10/29/19 12:00 PM	10/30/19 12:00 PM	1.00	\$ 19,459.15	Wire Transfer
460	October	\$211.18	10/30/19 12:00 AM	10/31/19 12:00 AM	1	10/30/19 12:00 PM	10/31/19 12:00 PM	1.00	\$ 211.18	Wire Transfer
461	October	\$820.71	10/30/19 12:00 AM	10/31/19 12:00 AM	1	10/30/19 12:00 PM	10/31/19 12:00 PM	1.00	\$ 820.71	Wire Transfer
462	October	\$18,887.00	10/30/19 12:00 AM	10/31/19 12:00 AM	1	10/30/19 12:00 PM	10/31/19 12:00 PM	1.00	\$ 18,887.00	Wire Transfer
463	October	\$44.28	10/31/19 12:00 AM	11/1/19 12:00 AM	1	10/31/19 12:00 PM	11/1/19 12:00 PM	1.00	\$ 44.28	Wire Transfer
464	October	\$878.52	10/31/19 12:00 AM	11/1/19 12:00 AM	1	10/31/19 12:00 PM	11/1/19 12:00 PM	1.00	\$ 878.52	Wire Transfer
465	October	\$18,191.25	10/31/19 12:00 AM	11/1/19 12:00 AM	1	10/31/19 12:00 PM	11/1/19 12:00 PM	1.00	\$ 18,191.25	Wire Transfer
466	November	\$1,908.92	11/1/19 12:00 AM	11/4/19 12:00 AM	3	11/2/19 12:00 PM	11/4/19 12:00 PM	2.00	\$ 3,817.84	Wire Transfer
467	November	\$3,038.34	11/1/19 12:00 AM	11/4/19 12:00 AM	3	11/2/19 12:00 PM	11/4/19 12:00 PM	2.00	\$ 6,076.68	Wire Transfer
468	November	\$145.57	11/1/19 12:00 AM	11/4/19 12:00 AM	3	11/2/19 12:00 PM	11/4/19 12:00 PM	2.00	\$ 291.14	Wire Transfer
469	November	\$53,017.05	11/1/19 12:00 AM	11/4/19 12:00 AM	3	11/2/19 12:00 PM	11/4/19 12:00 PM	2.00	\$ 106,034.10	Wire Transfer
470	November	\$777.45	11/4/19 12:00 AM	11/5/19 12:00 AM	1	11/4/19 12:00 PM	11/5/19 12:00 PM	1.00	\$ 777.45	Wire Transfer
471	November	\$1,030.20	11/4/19 12:00 AM	11/5/19 12:00 AM	1	11/4/19 12:00 PM	11/5/19 12:00 PM	1.00	\$ 1,030.20	Wire Transfer
472	November	\$149.88	11/4/19 12:00 AM	11/5/19 12:00 AM	1	11/4/19 12:00 PM	11/5/19 12:00 PM	1.00	\$ 149.88	Wire Transfer
473	November	\$17,611.32	11/4/19 12:00 AM	11/5/19 12:00 AM	1	11/4/19 12:00 PM	11/5/19 12:00 PM	1.00	\$ 17,611.32	Wire Transfer
474	November	\$1,193.66	11/5/19 12:00 AM	11/6/19 12:00 AM	1	11/5/19 12:00 PM	11/6/19 12:00 PM	1.00	\$ 1,193.66	Wire Transfer
475	November	\$1,082.03	11/5/19 12:00 AM	11/6/19 12:00 AM	1	11/5/19 12:00 PM	11/6/19 12:00 PM	1.00	\$ 1,082.03	Wire Transfer
476	November	\$379.38	11/5/19 12:00 AM	11/6/19 12:00 AM	1	11/5/19 12:00 PM	11/6/19 12:00 PM	1.00	\$ 379.38	Wire Transfer
477	November	\$16,635.21	11/5/19 12:00 AM	11/6/19 12:00 AM	1	11/5/19 12:00 PM	11/6/19 12:00 PM	1.00	\$ 16,635.21	Wire Transfer
478	November	\$1,313.71	11/6/19 12:00 AM	11/7/19 12:00 AM	1	11/6/19 12:00 PM	11/7/19 12:00 PM	1.00	\$ 1,313.71	Wire Transfer
479	November	\$1,463.39	11/6/19 12:00 AM	11/7/19 12:00 AM	1	11/6/19 12:00 PM	11/7/19 12:00 PM	1.00	\$ 1,463.39	Wire Transfer
480	November	\$415.24	11/6/19 12:00 AM	11/7/19 12:00 AM	1	11/6/19 12:00 PM	11/7/19 12:00 PM	1.00	\$ 415.24	Wire Transfer
481	November	\$15,670.38	11/6/19 12:00 AM	11/7/19 12:00 AM	1	11/6/19 12:00 PM	11/7/19 12:00 PM	1.00	\$ 15,670.38	Wire Transfer
482	November	\$1,604.68	11/7/19 12:00 AM	11/8/19 12:00 AM	1	11/7/19 12:00 PM	11/8/19 12:00 PM	1.00	\$ 1,604.68	Wire Transfer
483	November	\$1,570.59	11/7/19 12:00 AM	11/8/19 12:00 AM	1	11/7/19 12:00 PM	11/8/19 12:00 PM	1.00	\$ 1,570.59	Wire Transfer
484	November	\$681.88	11/7/19 12:00 AM	11/8/19 12:00 AM	1	11/7/19 12:00 PM	11/8/19 12:00 PM	1.00	\$ 681.88	Wire Transfer
485	November	\$14,845.00	11/7/19 12:00 AM	11/8/19 12:00 AM	1	11/7/19 12:00 PM	11/8/19 12:00 PM	1.00	\$ 14,845.00	Wire Transfer
486	November	\$5,907.89	11/8/19 12:00 AM	11/12/19 12:00 AM	4	11/10/19 12:00 AM	11/12/19 12:00 PM	2.50	\$ 14,769.73	Wire Transfer
487	November	\$5,705.27	11/8/19 12:00 AM	11/12/19 12:00 AM	4	11/10/19 12:00 AM	11/12/19 12:00 PM	2.50	\$ 14,263.18	Wire Transfer
488	November	\$2,621.32	11/8/19 12:00 AM	11/12/19 12:00 AM	4	11/10/19 12:00 AM	11/12/19 12:00 PM	2.50	\$ 6,553.30	Wire Transfer
489	November	\$67,163.05	11/8/19 12:00 AM	11/12/19 12:00 AM	4	11/10/19 12:00 AM	11/12/19 12:00 PM	2.50	\$ 167,907.63	Wire Transfer
490	November	\$1,452.98	11/12/19 12:00 AM	11/13/19 12:00 AM	1	11/12/19 12:00 PM	11/13/19 12:00 PM	1.00	\$ 1,452.98	Wire Transfer
491	November	\$1,373.96	11/12/19 12:00 AM	11/13/19 12:00 AM	1	11/12/19 12:00 PM	11/13/19 12:00 PM	1.00	\$ 1,373.96	Wire Transfer
492	November	\$725.39	11/12/19 12:00 AM	11/13/19 12:00 AM	1	11/12/19 12:00 PM	11/13/19 12:00 PM	1.00	\$ 725.39	Wire Transfer
493	November	\$17,305.30	11/12/19 12:00 AM	11/13/19 12:00 AM	1	11/12/19 12:00 PM	11/13/19 12:00 PM	1.00	\$ 17,305.30	Wire Transfer
494	November	\$1,833.46	11/13/19 12:00 AM	11/14/19 12:00 AM	1	11/13/19 12:00 PM	11/14/19 12:00 PM	1.00	\$ 1,833.46	Wire Transfer
		\$1,507.19	11/13/19 12:00 AM	11/14/19 12:00 AM	1	11/13/19 12:00 PM	11/14/19 12:00 PM	1.00	\$ 1,507.19	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
496	November	\$987.94	11/13/19 12:00 AM	11/14/19 12:00 AM	1	11/13/19 12:00 PM	11/14/19 12:00 PM	1.00	\$ 987.94	Wire Transfer
497	November	\$16,247.74	11/13/19 12:00 AM	11/14/19 12:00 AM	1	11/13/19 12:00 PM	11/14/19 12:00 PM	1.00	\$ 16,247.74	Wire Transfer
498	November	\$1,920.11	11/14/19 12:00 AM	11/15/19 12:00 AM	1	11/14/19 12:00 PM	11/15/19 12:00 PM	1.00	\$ 1,920.11	Wire Transfer
499	November	\$1,508.99	11/14/19 12:00 AM	11/15/19 12:00 AM	1	11/14/19 12:00 PM	11/15/19 12:00 PM	1.00	\$ 1,508.99	Wire Transfer
500	November	\$1,119.58	11/14/19 12:00 AM	11/15/19 12:00 AM	1	11/14/19 12:00 PM	11/15/19 12:00 PM	1.00	\$ 1,119.58	Wire Transfer
501	November	\$15,782.79	11/14/19 12:00 AM	11/15/19 12:00 AM	1	11/14/19 12:00 PM	11/15/19 12:00 PM	1.00	\$ 15,782.79	Wire Transfer
502	November	\$3,647.50	11/15/19 12:00 AM	11/18/19 12:00 AM	3	11/16/19 12:00 PM	11/18/19 12:00 PM	2.00	\$ 7,295.00	Wire Transfer
503	November	\$4,050.08	11/15/19 12:00 AM	11/18/19 12:00 AM	3	11/16/19 12:00 PM	11/18/19 12:00 PM	2.00	\$ 8,100.16	Wire Transfer
504	November	\$1,131.19	11/15/19 12:00 AM	11/18/19 12:00 AM	3	11/16/19 12:00 PM	11/18/19 12:00 PM	2.00	\$ 2,262.38	Wire Transfer
505	November	\$54,220.47	11/15/19 12:00 AM	11/18/19 12:00 AM	3	11/16/19 12:00 PM	11/18/19 12:00 PM	2.00	\$ 108,440.94	Wire Transfer
506	November	\$1,179.21	11/18/19 12:00 AM	11/19/19 12:00 AM	1	11/18/19 12:00 PM	11/19/19 12:00 PM	1.00	\$ 1,179.21	Wire Transfer
507	November	\$1,469.63	11/18/19 12:00 AM	11/19/19 12:00 AM	1	11/18/19 12:00 PM	11/19/19 12:00 PM	1.00	\$ 1,469.63	Wire Transfer
508	November	\$579.33	11/18/19 12:00 AM	11/19/19 12:00 AM	1	11/18/19 12:00 PM	11/19/19 12:00 PM	1.00	\$ 579.33	Wire Transfer
509	November	\$17,962.75	11/18/19 12:00 AM	11/19/19 12:00 AM	1	11/18/19 12:00 PM	11/19/19 12:00 PM	1.00	\$ 17,962.75	Wire Transfer
510	November	\$1,565.34	11/19/19 12:00 AM	11/20/19 12:00 AM	1	11/19/19 12:00 PM	11/20/19 12:00 PM	1.00	\$ 1,565.34	Wire Transfer
511	November	\$1,532.56	11/19/19 12:00 AM	11/20/19 12:00 AM	1	11/19/19 12:00 PM	11/20/19 12:00 PM	1.00	\$ 1,532.56	Wire Transfer
512	November	\$1,330.90	11/19/19 12:00 AM	11/20/19 12:00 AM	1	11/19/19 12:00 PM	11/20/19 12:00 PM	1.00	\$ 1,330.90	Wire Transfer
513	November	\$16,509.12	11/19/19 12:00 AM	11/20/19 12:00 AM	1	11/19/19 12:00 PM	11/20/19 12:00 PM	1.00	\$ 16,509.12	Wire Transfer
514	November	\$1,337.91	11/20/19 12:00 AM	11/21/19 12:00 AM	1	11/20/19 12:00 PM	11/21/19 12:00 PM	1.00	\$ 1,337.91	Wire Transfer
515	November	\$1,387.58	11/20/19 12:00 AM	11/21/19 12:00 AM	1	11/20/19 12:00 PM	11/21/19 12:00 PM	1.00	\$ 1,387.58	Wire Transfer
516	November	\$1,016.58	11/20/19 12:00 AM	11/21/19 12:00 AM	1	11/20/19 12:00 PM	11/21/19 12:00 PM	1.00	\$ 1,016.58	Wire Transfer
517	November	\$17,313.93	11/20/19 12:00 AM	11/21/19 12:00 AM	1	11/20/19 12:00 PM	11/21/19 12:00 PM	1.00	\$ 17,313.93	Wire Transfer
518	November	\$1,458.49	11/21/19 12:00 AM	11/22/19 12:00 AM	1	11/21/19 12:00 PM	11/22/19 12:00 PM	1.00	\$ 1,458.49	Wire Transfer
519	November	\$1,437.60	11/21/19 12:00 AM	11/22/19 12:00 AM	1	11/21/19 12:00 PM	11/22/19 12:00 PM	1.00	\$ 1,437.60	Wire Transfer
520	November	\$947.50	11/21/19 12:00 AM	11/22/19 12:00 AM	1	11/21/19 12:00 PM	11/22/19 12:00 PM	1.00	\$ 947.50	Wire Transfer
521	November	\$16,521.78	11/21/19 12:00 AM	11/22/19 12:00 AM	1	11/21/19 12:00 PM	11/22/19 12:00 PM	1.00	\$ 16,521.78	Wire Transfer
522	November	\$3,841.48	11/22/19 12:00 AM	11/25/19 12:00 AM	3	11/23/19 12:00 PM	11/25/19 12:00 PM	2.00	\$ 7,682.96	Wire Transfer
523	November	\$1,605.04	11/22/19 12:00 AM	11/25/19 12:00 AM	3	11/23/19 12:00 PM	11/25/19 12:00 PM	2.00	\$ 3,210.08	Wire Transfer
524	November	\$61,676.18	11/22/19 12:00 AM	11/25/19 12:00 AM	3	11/23/19 12:00 PM	11/25/19 12:00 PM	2.00	\$ 123,352.36	Wire Transfer
525	November	\$269.57	11/25/19 12:00 AM	11/26/19 12:00 AM	1	11/25/19 12:00 PM	11/26/19 12:00 PM	1.00	\$ 269.57	Wire Transfer
526	November	\$472.96	11/25/19 12:00 AM	11/26/19 12:00 AM	1	11/25/19 12:00 PM	11/26/19 12:00 PM	1.00	\$ 472.96	Wire Transfer
527	November	\$22,244.40	11/25/19 12:00 AM	11/26/19 12:00 AM	1	11/25/19 12:00 PM	11/26/19 12:00 PM	1.00	\$ 22,244.40	Wire Transfer
528	November	\$885.09	11/26/19 12:00 AM	11/27/19 12:00 AM	1	11/26/19 12:00 PM	11/27/19 12:00 PM	1.00	\$ 885.09	Wire Transfer
529	November	\$6,596.92	11/26/19 12:00 AM	11/27/19 12:00 AM	1	11/26/19 12:00 PM	11/27/19 12:00 PM	1.00	\$ 6,596.92	Wire Transfer
530	November	\$764.35	11/26/19 12:00 AM	11/27/19 12:00 AM	1	11/26/19 12:00 PM	11/27/19 12:00 PM	1.00	\$ 764.35	Wire Transfer
531	November	\$14,336.45	11/26/19 12:00 AM	11/27/19 12:00 AM	1	11/26/19 12:00 PM	11/27/19 12:00 PM	1.00	\$ 14,336.45	Wire Transfer
532	November	\$2,002.68	11/27/19 12:00 AM	11/29/19 12:00 AM	2	11/28/19 12:00 AM	11/29/19 12:00 PM	1.50	\$ 3,004.02	Wire Transfer
533	November	\$12,951.99	11/27/19 12:00 AM	11/29/19 12:00 AM	2	11/28/19 12:00 AM	11/29/19 12:00 PM	1.50	\$ 19,427.99	Wire Transfer
534	November	\$1,428.30	11/27/19 12:00 AM	11/29/19 12:00 AM	2	11/28/19 12:00 AM	11/29/19 12:00 PM	1.50	\$ 2,142.45	Wire Transfer
535	November	\$28,020.93	11/27/19 12:00 AM	11/29/19 12:00 AM	2	11/28/19 12:00 AM	11/29/19 12:00 PM	1.50	\$ 42,031.40	Wire Transfer
536	November	\$576.80	11/29/19 12:00 AM	12/2/19 12:00 AM	3	11/30/19 12:00 PM	12/2/19 12:00 PM	2.00	\$ 1,153.60	Wire Transfer
537	November	\$16,908.80	11/29/19 12:00 AM	12/2/19 12:00 AM	3	11/30/19 12:00 PM	12/2/19 12:00 PM	2.00	\$ 33,817.60	Wire Transfer
538	November	\$1,547.33	11/29/19 12:00 AM	12/2/19 12:00 AM	3	11/30/19 12:00 PM	12/2/19 12:00 PM	2.00	\$ 3,094.66	Wire Transfer
539	November	\$50,217.72	11/29/19 12:00 AM	12/2/19 12:00 AM	3	11/30/19 12:00 PM	12/2/19 12:00 PM	2.00	\$ 100,435.44	Wire Transfer
		\$274.50	12/2/19 12:00 AM	12/3/19 12:00 AM	1	12/2/19 12:00 PM	12/3/19 12:00 PM	1.00	\$ 274.50	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line		Interest	Period Covered	Period Covered	Total	Mid-Point	Payment	(Lead) Lag	Weighted	Payment
No	Month	Payment Amount	Interest From	Interest To	Days	Calculation Date	Date	Days	Dollar Days	Type
541	December	\$5,858.22	12/2/19 12:00 AM	12/3/19 12:00 AM	1	12/2/19 12:00 PM	12/3/19 12:00 PM	1.00	\$ 5,858.22	Wire Transfer
542	December	\$636.79	12/2/19 12:00 AM	12/3/19 12:00 AM	1	12/2/19 12:00 PM	12/3/19 12:00 PM	1.00	\$ 636.79	Wire Transfer
543	December	\$17,686.69	12/2/19 12:00 AM	12/3/19 12:00 AM	1	12/2/19 12:00 PM	12/3/19 12:00 PM	1.00	\$ 17,686.69	Wire Transfer
544	December	\$937.40	12/3/19 12:00 AM	12/4/19 12:00 AM	1	12/3/19 12:00 PM	12/4/19 12:00 PM	1.00	\$ 937.40	Wire Transfer
545	December	\$6,353.82	12/3/19 12:00 AM	12/4/19 12:00 AM	1	12/3/19 12:00 PM	12/4/19 12:00 PM	1.00	\$ 6,353.82	Wire Transfer
546	December	\$770.75	12/3/19 12:00 AM	12/4/19 12:00 AM	1	12/3/19 12:00 PM	12/4/19 12:00 PM	1.00	\$ 770.75	Wire Transfer
547	December	\$15,849.94	12/3/19 12:00 AM	12/4/19 12:00 AM	1	12/3/19 12:00 PM	12/4/19 12:00 PM	1.00	\$ 15,849.94	Wire Transfer
548	December	\$1,411.34	12/4/19 12:00 AM	12/5/19 12:00 AM	1	12/4/19 12:00 PM	12/5/19 12:00 PM	1.00	\$ 1,411.34	Wire Transfer
549	December	\$6,506.26	12/4/19 12:00 AM	12/5/19 12:00 AM	1	12/4/19 12:00 PM	12/5/19 12:00 PM	1.00	\$ 6,506.26	Wire Transfer
550	December	\$897.84	12/4/19 12:00 AM	12/5/19 12:00 AM	1	12/4/19 12:00 PM	12/5/19 12:00 PM	1.00	\$ 897.84	Wire Transfer
551	December	\$14,676.19	12/4/19 12:00 AM	12/5/19 12:00 AM	1	12/4/19 12:00 PM	12/5/19 12:00 PM	1.00	\$ 14,676.19	Wire Transfer
552	December	\$1,759.03	12/5/19 12:00 AM	12/6/19 12:00 AM	1	12/5/19 12:00 PM	12/6/19 12:00 PM	1.00	\$ 1,759.03	Wire Transfer
553	December	\$6,602.66	12/5/19 12:00 AM	12/6/19 12:00 AM	1	12/5/19 12:00 PM	12/6/19 12:00 PM	1.00	\$ 6,602.66	Wire Transfer
554	December	\$1,451.71	12/5/19 12:00 AM	12/6/19 12:00 AM	1	12/5/19 12:00 PM	12/6/19 12:00 PM	1.00	\$ 1,451.71	Wire Transfer
555	December	\$13,192.14	12/5/19 12:00 AM	12/6/19 12:00 AM	1	12/5/19 12:00 PM	12/6/19 12:00 PM	1.00	\$ 13,192.14	Wire Transfer
556	December	\$5,141.06	12/6/19 12:00 AM	12/9/19 12:00 AM	3	12/7/19 12:00 PM	12/9/19 12:00 PM	2.00	\$ 10,282.12	Wire Transfer
557	December	\$19,435.32	12/6/19 12:00 AM	12/9/19 12:00 AM	3	12/7/19 12:00 PM	12/9/19 12:00 PM	2.00	\$ 38,870.64	Wire Transfer
558	December	\$3,887.33	12/6/19 12:00 AM	12/9/19 12:00 AM	3	12/7/19 12:00 PM	12/9/19 12:00 PM	2.00	\$ 7,774.66	Wire Transfer
559	December	\$42,074.20	12/6/19 12:00 AM	12/9/19 12:00 AM	3	12/7/19 12:00 PM	12/9/19 12:00 PM	2.00	\$ 84,148.40	Wire Transfer
560	December	\$1,549.45	12/9/19 12:00 AM	12/10/19 12:00 AM	1	12/9/19 12:00 PM	12/10/19 12:00 PM	1.00	\$ 1,549.45	Wire Transfer
561	December	\$6,609.01	12/9/19 12:00 AM	12/10/19 12:00 AM	1	12/9/19 12:00 PM	12/10/19 12:00 PM	1.00	\$ 6,609.01	Wire Transfer
562	December	\$842.84	12/9/19 12:00 AM	12/10/19 12:00 AM	1	12/9/19 12:00 PM	12/10/19 12:00 PM	1.00	\$ 842.84	Wire Transfer
563	December	\$15,018.96	12/9/19 12:00 AM	12/10/19 12:00 AM	1	12/9/19 12:00 PM	12/10/19 12:00 PM	1.00	\$ 15,018.96	Wire Transfer
564	December	\$2,007.54	12/10/19 12:00 AM	12/11/19 12:00 AM	1	12/10/19 12:00 PM	12/11/19 12:00 PM	1.00	\$ 2,007.54	Wire Transfer
565	December	\$7,182.88	12/10/19 12:00 AM	12/11/19 12:00 AM	1	12/10/19 12:00 PM	12/11/19 12:00 PM	1.00	\$ 7,182.88	Wire Transfer
566	December	\$466.99	12/10/19 12:00 AM	12/11/19 12:00 AM	1	12/10/19 12:00 PM	12/11/19 12:00 PM	1.00	\$ 466.99	Wire Transfer
567	December	\$14,741.57	12/10/19 12:00 AM	12/11/19 12:00 AM	1	12/10/19 12:00 PM	12/11/19 12:00 PM	1.00	\$ 14,741.57	Wire Transfer
568	December	\$2,139.73	12/11/19 12:00 AM	12/12/19 12:00 AM	1	12/11/19 12:00 PM	12/12/19 12:00 PM	1.00	\$ 2,139.73	Wire Transfer
569	December	\$7,351.75	12/11/19 12:00 AM	12/12/19 12:00 AM	1	12/11/19 12:00 PM	12/12/19 12:00 PM	1.00	\$ 7,351.75	Wire Transfer
570	December	\$570.16	12/11/19 12:00 AM	12/12/19 12:00 AM	1	12/11/19 12:00 PM	12/12/19 12:00 PM	1.00	\$ 570.16	Wire Transfer
571	December	\$14,147.97	12/11/19 12:00 AM	12/12/19 12:00 AM	1	12/11/19 12:00 PM	12/12/19 12:00 PM	1.00	\$ 14,147.97	Wire Transfer
572	December	\$2,515.90	12/12/19 12:00 AM	12/13/19 12:00 AM	1	12/12/19 12:00 PM	12/13/19 12:00 PM	1.00	\$ 2,515.90	Wire Transfer
573	December	\$7,999.95	12/12/19 12:00 AM	12/13/19 12:00 AM	1	12/12/19 12:00 PM	12/13/19 12:00 PM	1.00	\$ 7,999.95	Wire Transfer
574	December	\$720.98	12/12/19 12:00 AM	12/13/19 12:00 AM	1	12/12/19 12:00 PM	12/13/19 12:00 PM	1.00	\$ 720.98	Wire Transfer
575	December	\$13,646.07	12/12/19 12:00 AM	12/13/19 12:00 AM	1	12/12/19 12:00 PM	12/13/19 12:00 PM	1.00	\$ 13,646.07	Wire Transfer
576	December	\$6,613.60	12/13/19 12:00 AM	12/16/19 12:00 AM	3	12/14/19 12:00 PM	12/16/19 12:00 PM	2.00	\$ 13,227.20	Wire Transfer
577	December	\$23,043.44	12/13/19 12:00 AM	12/16/19 12:00 AM	3	12/14/19 12:00 PM	12/16/19 12:00 PM	2.00	\$ 46,086.88	Wire Transfer
578	December	\$1,592.08	12/13/19 12:00 AM	12/16/19 12:00 AM	3	12/14/19 12:00 PM	12/16/19 12:00 PM	2.00	\$ 3,184.16	Wire Transfer
579	December	\$44,448.69	12/13/19 12:00 AM	12/16/19 12:00 AM	3	12/14/19 12:00 PM	12/16/19 12:00 PM	2.00	\$ 88,897.38	Wire Transfer
580	December	\$1,391.11	12/16/19 12:00 AM	12/17/19 12:00 AM	1	12/16/19 12:00 PM	12/17/19 12:00 PM	1.00	\$ 1,391.11	Wire Transfer
581	December	\$4,963.29	12/16/19 12:00 AM	12/17/19 12:00 AM	1	12/16/19 12:00 PM	12/17/19 12:00 PM	1.00	\$ 4,963.29	Wire Transfer
582	December	\$498.17	12/16/19 12:00 AM	12/17/19 12:00 AM	1	12/16/19 12:00 PM	12/17/19 12:00 PM	1.00	\$ 498.17	Wire Transfer
583	December	\$18,806.51	12/16/19 12:00 AM	12/17/19 12:00 AM	1	12/16/19 12:00 PM	12/17/19 12:00 PM	1.00	\$ 18,806.51	Wire Transfer
584	December	\$1,619.71	12/17/19 12:00 AM	12/18/19 12:00 AM	1	12/17/19 12:00 PM	12/18/19 12:00 PM	1.00	\$ 1,619.71	Wire Transfer
		\$5,113.91	12/17/19 12:00 AM	12/18/19 12:00 AM	1	12/17/19 12:00 PM	12/18/19 12:00 PM	1.00	\$ 5,113.91	Wire Transfer

Piedmont Natural Gas
Calculation of (Lead) Lag for 2020 Tennessee Rate Case
Interest On Short Term Debt
12 Months Ended December 31, 2019

Line No	Month	Interest Payment Amount	Period Covered Interest From	Period Covered Interest To	Total Days	Mid-Point Calculation Date	Payment Date	(Lead) Lag Days	Weighted Dollar Days	Payment Type
586	December	\$576.75	12/17/19 12:00 AM	12/18/19 12:00 AM	1	12/17/19 12:00 PM	12/18/19 12:00 PM	1.00 \$	576.75	Wire Transfer
587	December	\$18,019.86	12/17/19 12:00 AM	12/18/19 12:00 AM	1	12/17/19 12:00 PM	12/18/19 12:00 PM	1.00 \$	18,019.86	Wire Transfer
588	December	\$2,114.70	12/18/19 12:00 AM	12/19/19 12:00 AM	1	12/18/19 12:00 PM	12/19/19 12:00 PM	1.00 \$	2,114.70	Wire Transfer
589	December	\$5,216.98	12/18/19 12:00 AM	12/19/19 12:00 AM	1	12/18/19 12:00 PM	12/19/19 12:00 PM	1.00 \$	5,216.98	Wire Transfer
590	December	\$685.30	12/18/19 12:00 AM	12/19/19 12:00 AM	1	12/18/19 12:00 PM	12/19/19 12:00 PM	1.00 \$	685.30	Wire Transfer
591	December	\$397.83	12/18/19 12:00 AM	12/19/19 12:00 AM	1	12/18/19 12:00 PM	12/19/19 12:00 PM	1.00 \$	397.83	Wire Transfer
592	December	\$16,488.66	12/18/19 12:00 AM	12/19/19 12:00 AM	1	12/18/19 12:00 PM	12/19/19 12:00 PM	1.00 \$	16,488.66	Wire Transfer
593	December	\$5,365.16	12/19/19 12:00 AM	12/20/19 12:00 AM	1	12/19/19 12:00 PM	12/20/19 12:00 PM	1.00 \$	5,365.16	Wire Transfer
594	December	\$17,353.26	12/19/19 12:00 AM	12/20/19 12:00 AM	1	12/19/19 12:00 PM	12/20/19 12:00 PM	1.00 \$	17,353.26	Wire Transfer
595	December	\$11,335.39	12/20/19 12:00 AM	12/23/19 12:00 AM	3	12/21/19 12:00 PM	12/23/19 12:00 PM	2.00 \$	22,670.78	Wire Transfer
596	December	\$57,929.35	12/20/19 12:00 AM	12/23/19 12:00 AM	3	12/21/19 12:00 PM	12/23/19 12:00 PM	2.00 \$	115,858.70	Wire Transfer
597	December	\$3,230.90	12/23/19 12:00 AM	12/24/19 12:00 AM	1	12/23/19 12:00 PM	12/24/19 12:00 PM	1.00 \$	3,230.90	Wire Transfer
598	December	\$20,563.80	12/23/19 12:00 AM	12/24/19 12:00 AM	1	12/23/19 12:00 PM	12/24/19 12:00 PM	1.00 \$	20,563.80	Wire Transfer
599	December	\$2,360.28	12/24/19 12:00 AM	12/26/19 12:00 AM	2	12/25/19 12:00 AM	12/26/19 12:00 PM	1.50 \$	3,540.42	Wire Transfer
600	December	\$7,130.23	12/24/19 12:00 AM	12/26/19 12:00 AM	2	12/25/19 12:00 AM	12/26/19 12:00 PM	1.50 \$	10,695.35	Wire Transfer
601	December	\$37,501.31	12/24/19 12:00 AM	12/26/19 12:00 AM	2	12/25/19 12:00 AM	12/26/19 12:00 PM	1.50 \$	56,251.97	Wire Transfer
602	December	\$36.96	12/26/19 12:00 AM	12/27/19 12:00 AM	1	12/26/19 12:00 PM	12/27/19 12:00 PM	1.00 \$	36.96	Wire Transfer
603	December	\$3,340.30	12/26/19 12:00 AM	12/27/19 12:00 AM	1	12/26/19 12:00 PM	12/27/19 12:00 PM	1.00 \$	3,340.30	Wire Transfer
604	December	\$22,184.84	12/26/19 12:00 AM	12/27/19 12:00 AM	1	12/26/19 12:00 PM	12/27/19 12:00 PM	1.00 \$	22,184.84	Wire Transfer
605	December	\$9,815.72	12/27/19 12:00 AM	12/30/19 12:00 AM	3	12/28/19 12:00 PM	12/30/19 12:00 PM	2.00 \$	19,631.44	Wire Transfer
606	December	\$66,105.98	12/27/19 12:00 AM	12/30/19 12:00 AM	3	12/28/19 12:00 PM	12/30/19 12:00 PM	2.00 \$	132,211.96	Wire Transfer
607	December	\$2,767.54	12/30/19 12:00 AM	12/31/19 12:00 AM	1	12/30/19 12:00 PM	12/31/19 12:00 PM	1.00 \$	2,767.54	Wire Transfer
608	December	\$22,414.70	12/30/19 12:00 AM	12/31/19 12:00 AM	1	12/30/19 12:00 PM	12/31/19 12:00 PM	1.00 \$	22,414.70	Wire Transfer
609	December	\$2,870.28	12/31/19 12:00 AM	1/2/20 12:00 AM	2	1/1/20 12:00 AM	1/2/20 12:00 PM	1.50 \$	4,305.42	Wire Transfer
610	December	\$22,052.26	12/31/19 12:00 AM	1/2/20 12:00 AM	2	1/1/20 12:00 AM	1/2/20 12:00 PM	1.50 \$	33,078.39	Wire Transfer
611										
612	Total	\$4,864,245.51	Expensed to account 0430216					1.49	\$7,234,640.59	
613										
614	Term Loan	\$4,858,367.70	Expensed to account 0427460 - Loan eliminated in May 2019 & not used in future for short term D					17.20	\$83,547,331.15	
615										
616	Total Short Term	<u>\$9,722,613.21</u>						9.34	<u>\$90,781,971.74</u>	
617										

Note: Moneypool is settled overnight. Any borrowing longer than 1 day represents balances carried over a weekend.