

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION  
AT NASHVILLE, TENNESSEE**

**IN RE:** )  
 )  
**PIEDMONT NATURAL GAS COMPANY** )  
**INC. PETITION FOR AN ADJUSTMENT** ) **Docket No. 20-00086**  
**OF RATES, CHARGES, AND TARIFFS** )  
**APPLICABLE TO SERVICE IN TENNESSEE** )  
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**CONSUMER ADVOCATE’S FIRST (INFORMAL) DISCOVERY  
REQUEST TO PIEDMONT GAS COMPANY**

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This First (Informal) Discovery Request is hereby served upon Piedmont Gas Company pursuant to Rules 26, 33, 34, and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Reg. 1220-1-2-.11. The Consumer Advocate Unit in the Financial Division of the Office of the Attorney General (“Consumer Advocate”) requests that full and complete responses be provided pursuant to the Tennessee Rules of Civil Procedure. The responses are to be produced at the Office of the Tennessee Attorney General and Reporter, Financial Division, Consumer Advocate Unit, War Memorial Building, 301 6<sup>th</sup> Avenue North, Nashville, Tennessee 37243, c/o DANIEL P. WHITAKER III.

**PRELIMINARY MATTERS AND DEFINITIONS**

1. **Continuing Request.** These discovery requests are to be considered continuing in nature and are to be supplemented from time to time as information is received by the Company and any of its affiliates which would make a prior response inaccurate, incomplete, or incorrect.

2. **Clear References.** To the extent that the data or information requested is incorporated or contained in a document, identify the document including page/line number if applicable.

3. **Format of Responses.** Provide all responses in the format in which they were created or maintained, for example, Microsoft Word or Microsoft Excel format with all cells and formulas intact and in working order. If a document (including without limitation a financial or other spreadsheet or work paper) is not created or maintained in Microsoft Excel format, convert the document to Microsoft Excel format or provide the document in a format that enables or permits functionality like or similar to Microsoft Excel (including without limitation the functionality of working cells and formulas), or provide the software program(s) that will enable the Consumer Advocate to audit and analyze the data and information in the same manner as would be enabled or permitted if the document were provided in Microsoft Excel format.

4. **Objections.** If any objections to this discovery are raised on the basis of privilege or immunity, include in your response a complete explanation concerning the privilege or immunity asserted. If you claim a document is privileged, identify the document and state the basis for the privilege or immunity asserted. If you contend that you are entitled to refuse to fully answer any of this discovery, state the exact legal basis for each such refusal.

5. **Singular/Plural.** The singular shall include the plural, and vice-versa, where appropriate.

6. **Definitions.** As used in this Request:

(a) “You,” “Your,” “Company,” or “Piedmont,” shall mean Piedmont Natural Gas Company, Inc. and all employees, agents, attorneys, representatives, or any other person acting or purporting to act on its behalf.

(b) “Affiliate” shall mean any entity who, directly or indirectly, is in control of, is controlled by, or is under common control with the Company. For greater

clarification, “control” is the ownership of 20% or more of the shares of stock entitled to vote for the election of directors in the case of a corporation, or 20% or more of the equity interest in the case of any other type of entity, or status as a director or officer of a corporation or limited liability company, or status as a partner of a partnership, or status as an owner of a sole proprietorship, or any other arrangement whereby a person has the power to choose, direct, or manage the board of directors or equivalent governing body, officers, managers, employees, proxies, or agents of another person. In addition, the term “Affiliate” shall mean any entity that directly or indirectly provides management or operational services to the Company or any affiliate (as defined in the preceding sentence) of the Company, or to which the Company provides management or operational services. Further, the payment of money to the Company or receipt by the Company of money from an entity with which the Company has any relationship, other than such payment or receipt, shall include the payor or recipient of such money as an “Affiliate.”

(c) “Communication” shall mean any transmission of information by oral, graphic, written, pictorial or otherwise perceptible means, including but not limited to personal conversations, telephone conversations, letters, memoranda, telegrams, electronic mail, newsletters, recorded or handwritten messages, meetings and personal conversations, or otherwise.

(d) “Document” shall have the broadest possible meaning under applicable law. “Document” shall mean any medium upon which intelligence or information can be recorded or retrieved, such as any written, printed, typed, drawn, filmed, taped, or recorded medium in any manner, however produced or reproduced, including but not limited to any writing, drawing, graph, chart, form, letter, note, report, electronic mail, memorandum (including memoranda, electronic mail, report, or note of a meeting or communication), work paper, spreadsheet, photograph, videotape, audio tape, computer disk or record, or any other data compilation in any form without limitation, which is in your possession, custody or control. If any such document was, but no longer is, in your possession, custody or control, state what disposition was made of the document and when it was made.

(e) “Person” shall mean any natural person, corporation, firm, company, proprietorship, partnership, business, unincorporated association, or other business or legal entity of any sort whatsoever.

(f) “Identify” with respect to:

- i. Any natural person, means to state the full name, telephone number, email address and the current or last known business address of the person (if no business address or email address is available provide any address known to you) and that person’s relationship, whether business, commercial, professional, or personal with you;

- ii. Any legal person, business entity or association, means to state the full name, the name of your contact person with the entity, all trade name(s), doing business as name(s), telephone number(s), email address(es), and current or last known business address of such person or entity (if no business address is available provide any address known to you);
  - iii. Any document, means to state the type of document (e.g., letter), the title, identify the author, the subject matter, the date the document bears and the date it was written; and
  - iv. Any oral communication, means to state the date when and the place where it was made, identify the person who made it, identify the person or persons who were present or who heard it, and the substance of it.
- (g) “And” and “or” shall be construed conjunctively or disjunctively as necessary to make the discovery request inclusive rather than exclusive.

“Including” shall be construed to mean including but not limited to.

### **FIRST INFORMAL DISCOVERY REQUESTS**

1-1. Refer to the Company’s response to MFR #10 and provide the following information.

- a. Provide a chart of accounts for all accounts listed in the trial balance. If the Company does not have an available chart of accounts (as indicated in the response to MFR 5) then fully explain the reason for this. Further explain how the Commission can obtain a specific description for each of the accounts used by Piedmont to record the transactions in its ledger.
- b. Confirm whether the data included in this trial balance is for Tennessee only. If not, then provide a Tennessee only trial balance from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020.
- c. Provide a specific explanation of the differences between the “Reg Values” and “SEC Values” trial balance schedules.

**RESPONSE:**

- 1-2. Refer to the Company's response to MFR #10. Update this response to provide a detailed monthly trial balance from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 for Tennessee and DEBS.

**RESPONSE:**

- 1-3. Refer to the Company's response to MFR #10. Provide a monthly trial balance that includes the detailed subaccounts for gas plant in service and accumulated depreciation from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 for Tennessee and DEBS

**RESPONSE:**

- 1-4. Refer to the Company's response to MFR #52 regarding the LDC's budgeting process and provide the following information.
  - a. Provide a copy of the board-approved capital budget for 2020 in the same format as the Attachment to MFR #52.
  - b. Provide a comparison of the actual capital expenditures and board-presented capital budgets by year from 2011 (date of the last rate case) through 2017 in the same format as the Attachment to MFR #52.
  - c. Provide a copy of the board-approved operating budget for 2020 for Tennessee operations and all affiliates.
  - d. Provide a copy of the actual operating expenditures and board-presented operating budgets by year from 2011 (date of the last rate case) through 2019 for Tennessee operations and all affiliates.

**RESPONSE:**

- 1-5. Refer to the testimony and exhibits of Company witness Watson regarding the proposed Depreciation Rate Study and provide the following information.
- a. Provide a copy of the Depreciation Rate Study, including all workpapers, in Excel format with formulas intact.
  - b. Provide a copy of all communication between Dane Watson and Alliance Consulting Group with the Company and its affiliates regarding the current depreciation study.
  - c. Provide a side-by-side comparison of the depreciation rates proposed in this Docket with the studies conducted by Alliance for depreciation rates approved by the Commission in Docket No. 18-00017 for Chattanooga Gas Company and Docket Nos. 14-00146 & 15-00089 for Atmos Energy Corporation, explaining any material differences.
  - d. Provide a calculation of the \$155,695 impact from the implementation of Vintage Group Amortization rates as noted in Footnote 13 of Exhibit DAW-2, Page 71.

**RESPONSE:**

- 1-6. Refer to the testimony and exhibits of Company witness Normand regarding the proposed class cost of service study and rate design recommendations. Provide a copy of Mr. Normand's exhibits and workpapers in Excel format with all formulas intact.

**RESPONSE:**

- 1-7. Refer to the Company's response to MFR #12 regarding the Company's workpapers. Provide a copy of the file "MFR 12 Index.xlsx" (descriptive list of all the other supporting files attached) that is referenced in this response but was not included in the Company's filing.

**RESPONSE:**

- 1-8. Refer to the “Revenue Requirement TN” tab of the “QPB Exhibits\_6-27-2020” spreadsheet that was included with the Company’s filing. Specifically refer Cell F135 that computes the Company’s proposed revenue conversion factor of 1.339565. Provide the following information related to this calculation.
- a. Explain why the Company has omitted forfeited discounts from the revenue conversion factor calculation.
  - b. Explain why the Company has included a “Commission Fee Factor” within the revenue conversion factor calculation when the TPUC fee for the attrition year is based on current rates.
  - c. Explain why the Company has included a “Gross Receipts Tax Factor” within the revenue conversion factor calculation when the Gross Receipts Taxes for the attrition year is based on current rates.

**RESPONSE:**

- 1-9. Refer to Exhibit PKP-2 which contains a redline copy of the Company’s proposed tariff changes. In this Exhibit, it appears that the Company is proposing to delete all references to tariff rates and instead insert language to “Please Refer to Tariff Sheet No. 1”. Explain the Company’s rationale for deleting the specific base rates from each rate schedule in the Company’s tariff. In addition, identify and provide a copy of the Company’s proposed Tariff Sheet No. 1.

**RESPONSE:**

- 1-10. Refer to the “O&M Summary Schedule” tab of the “Revenue Requirement Summary” spreadsheet that was included with the Company’s filing. Specifically refer Cell G39 of

this spreadsheet that computes the Company's Accounting/Ratemaking Adjustments for Income Taxes. Provide a copy of the "Revenue Requirement.xlsx" spreadsheet referenced in the formula for this cell. In addition, provide a copy of all Company workpapers in Excel format with formulas intact that were used to prepare the current rate case that have not already been submitted.

**RESPONSE:**

- 1-11. Refer to the "30 Yr Avg" tab of the "SW Revenue Pro Forma \_HDD NOAA Source Data" spreadsheet included with the Company's filing. Specifically refer to Cell AK110 of this spreadsheet which computes 306.10 as the cycle (aggregate from the 16<sup>th</sup> of the previous month to the 15<sup>th</sup> of the current month) normal heating degree days for April. Confirm and explain the Company's rationale for using the 30-year period ending March 2019 as a component for this calculation instead of the 30-year period ended March 2020.

**RESPONSE:**

- 1-12. Refer to the "30 Yr Avg" tab of the "SW Revenue Pro Forma \_HDD NOAA Source Data" spreadsheet included with the Company's filing. Specifically refer to Cell AK79 of this spreadsheet which computes 521.20 as the cycle (aggregate from the 16<sup>th</sup> of the previous month to the 15<sup>th</sup> of the current month) normal heating degree days for March. Confirm and explain the Company's rationale for using the 30-year average heating degree days of 15.90 for February 29<sup>th</sup> (leap day) as a component for this calculation instead of adjusting this amount to reflect that leap day only occurs once every 4 years.

**RESPONSE:**

- 1-13. [REDACTED]
- [REDACTED]



[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

- 1-14. Provide a complete copy of the Company's monthly 301C Reports in Excel and PDF format from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020.

**RESPONSE:**

- 1-15. Provide the monthly billing determinants (usage, bills, billing demand, and any other tariff elements) in Excel and PDF format from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 by customer class (Residential, Commercial, Industrial, Public Authority, Interruptible Transportation, Firm Transportation and Special Contract) by Rate Schedule and by Rate Block (usage steps).

**RESPONSE:**

- 1-16. Provide the monthly billing determinants for Other Revenues (forfeited discounts, reconnections/disconnections, bad check charges, rent from gas property, etc.) in Excel and PDF format from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020.

**RESPONSE:**

- 1-17. For each of the Company's tariffs, provide a schedule showing the number of customers, total sales, total margin at current rates, total margin at proposed rates and the percentage increase in margin in incremental 1% usage blocks for the test period.

**RESPONSE:**

- 1-18. Refer to the Company's response to MFR #17 regarding the historical usage for the Company's 25 largest customers. Provide the monthly usage by step rate for January 2020 through March 2020 for each of these customers.

**RESPONSE:**

- 1-19. Refer to the Company's response to MFR #17 regarding the historical usage for the Company's 25 largest customers. Provide the monthly billing demand for these customers with firm accounts from January 2017 through March 2020.

**RESPONSE:**

- 1-20. Refer to the Company's response to MFR #17 regarding the historical usage for the Company's 25 largest customers. For each customer identified in this response, provide the following information:
- a. The contact name and phone number of the individual at each company that is most familiar with their gas consumption.
  - b. All correspondence with the customers from May 2011 (the end of the last rate case in Docket 11-00144) through the most recent date regarding historical, projected or anticipated changes to their gas consumption.
  - c. The monthly sales or transportation volumes at each meter point for each customer from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020.
  - d. A copy of each customer's monthly bill from April 2019 through March 2020.

**RESPONSE:**

- 1-21. Refer to Page 5, Lines 11 – 12 of the direct testimony of Company witness Couzens where she states that Piedmont “...also reviewed the Test Period usage for each Large General Service Customer.” Provide a copy of the Company workpapers and correspondence related to this review.

**RESPONSE:**

- 1-22. Refer to the Company’s response to MFR #27 regarding the historical usage for the Company’s special contract customer. Provide the following information relating to this Special Contract customer:
- a. Provide the monthly billing determinants for this customer from May 2011 (the end of the last rate case in Docket 11-00144) through March 2019.
  - b. Provide a copy of the monthly bills for this customer from April 2019 through March 2020.
  - c. Identify and provide a copy of the Commission Order establishing the Special Contract rate for this customer.

**RESPONSE:**

- 1-23. [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

- 1-24. Refer to the “IMR Investment” tab of the “SW\_Revenues \_IMR Rev Req for Attrition Pd” spreadsheet included with the Company’s filing and provide the following information.
- a. Provide a copy of the actual monthly IMR filings from November 2019 – March 2020 referenced in this spreadsheet.
  - b. Provide a copy of the actual monthly IMR filings subsequent to the Company’s March 31, 2020 test period.
  - c. Provide the source and support for the projected monthly IMR filings from April 2020 – October 2020 referenced in this spreadsheet.

**RESPONSE:**

- 1-25. [REDACTED]
- [REDACTED]
- [REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

- 1-27. [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

**RESPONSE:**

- 1-28. Refer to the “Normal vs. Special” tab of the “MFR 51 Attachment” spreadsheet included with the Company’s response to MFR 51 that provides the monthly plant additions split between normal additions and special project additions from January 2017 through March 2020. Provide this same monthly information from May 2011 (the end of the last rate case in Docket 11-00144) through December 2016.

**RESPONSE:**

- 1-29. Refer to the “Normal vs. Special” tab of the “MFR 51 Attachment” spreadsheet included with the Company’s response to MFR 51 that provides the monthly plant additions split between normal additions and special project additions from January 2017 through March 2020. Provide the source and support for the monthly amounts contained on this spreadsheet by subaccount.

**RESPONSE:**

- 1-30. Refer to the “Additions and Retirements” tab of the “MFR 51 Attachment” spreadsheet included with the Company’s response to MFR 51 that provides the monthly plant additions and retirements from January 2017 through March 2020. Provide this same monthly information from May 2011 (the end of the last rate case in Docket 11-00144) through December 2016.

**RESPONSE:**

- 1-31. Refer to the “Additions and Retirements” tab of the “MFR 51 Attachment” spreadsheet included with the Company’s response to MFR 51 that provides the monthly plant additions and retirements from January 2017 through March 2020. Provide the source and support for the monthly amounts contained on this spreadsheet by subaccount.

**RESPONSE:**

- 1-32. Refer to the “CIAC” tab of the “MFR 51 Attachment” spreadsheet included with the Company’s response to MFR 51 that provides the annual contributions in aid of construction from January 2017 through March 2020. Provide this same annual information from 2011 (the end of the last rate case in Docket 11-00144) through December 2016.

**RESPONSE:**

- 1-33. Refer to the spreadsheet attachment provided with the Company’s response to MFR 52 that provides the forecasted plant additions by month from April 2020 through December 2021 for both Tennessee plant and joint plant. Provide the source and support by month for the plant additions contained in this spreadsheet.

**RESPONSE:**

- 1-34. Refer to the spreadsheet attachment provided with the Company’s response to MFR 52 that provides the forecasted plant additions by month from April 2020 through December 2021 for both Tennessee plant and joint plant. In addition, refer to the Company’s response to MFR 53 that requested a copy of the authorization for the attrition year construction projects. The Company’s response to MFR 53 indicates that there “...are no paper signed authorizations for any projects.” However, in order to consider these attrition year construction projects within the rate case, the Consumer Advocate needs to confirm that these construction projects have by the Company’s management. Therefore, provide an attestation from the Company’s Chief Executive Officer and Chief Financial Officer that the need for the construction projects included in MFR 52 have been reviewed and the financing has been reserved for their construction.

**RESPONSE:**

- 1-35. Provide a copy of the Company's construction budgets and actual construction expenditures for both Tennessee and joint plant by year from 2011 through 2019.

**RESPONSE:**

- 1-36. Refer to the Company's response to MFR58 regarding common plant that is allocated to Nashville. The Company's response indicates that no plant is allocated to Tennessee, but instead a portion of the return on Duke Energy Business Service assets (PPE, Pension and Inventory) as well as a portion of depreciation expense is charged to Tennessee. Provide the following information related allocation:
- a. Provide the monthly investment and accumulated depreciation by subaccount on total common plant (PPE, Pension and Inventory) that is allocated to Tennessee by month from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020.
  - b. Provide the monthly depreciation expense by subaccount on total common plant (PPE, Pension and Inventory) that is allocated to Tennessee by month from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020.
  - c. Provide a monthly reconciliation between the depreciation expense on joint plant actually charged to Tennessee and the depreciation expense calculated on common plant (PPE, Pension and Inventory) that is allocated to Tennessee by month from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020.
  - d. Provide the source and support for the depreciation rates used to calculate depreciation expense that is allocated to Tennessee on total common plant (PPE, Pension and Inventory).

- e. Provide a copy of all commission orders in Tennessee, North Carolina and South Carolina approving the Company's current depreciation rates on Duke Energy Business Service assets (PPE, Pension and Inventory) that are allocated to different states.
- f. Provide the source and support for the Tennessee allocation factors used to allocate depreciation expense and return on Duke Energy Business Service common assets (PPE, Pension and Inventory) by month from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020.

**RESPONSE:**

- 1-37. Provide the monthly accumulated depreciation balance (direct and allocated) by subaccount from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 detailing the beginning monthly balance, accrual, retirements, cost of removal, salvage, other adjustments and the ending balance in Excel format with all formulas intact.

**RESPONSE:**

- 1-38. Provide the monthly balance in Customer Deposits and Accrued Interest on Customer Deposits by subaccount from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 detailing the beginning monthly balance, additions, removals, adjustments and ending monthly balance in Excel format with all formulas intact.

**RESPONSE:**

- 1-39. Provide the monthly balance in Contributions in Aid of Construction and Customer Advances by subaccount from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 detailing the beginning monthly balance, additions, removals, adjustments and ending monthly balance in Excel format with all formulas intact.



**RESPONSE:**

- 1-40. Provide the monthly balance in Construction Work in Progress by subaccount from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 detailing the beginning monthly balance, expenditures, closures, adjustments and ending monthly balance in Excel format with all formulas intact.

**RESPONSE:**

- 1-41. Provide the monthly balance in Gas Inventory by subaccount (volumes and cost) from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 detailing the beginning monthly balance, injections, withdrawals, boil-off, adjustments, ending monthly balance and unit price calculation in Excel format with all formulas intact.

**RESPONSE:**

- 1-42. Provide a list of all deferrals the Company presently has recorded on its books, the account number the deferral is recorded in, the annual amount of amortization related to each deferral, the amount of each deferral that is included in the current rate case, and the Commission docket number allowing the recording and/or amortization of the deferral.

**RESPONSE:**

- 1-43. [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

**RESPONSE:**

- 1-44. Refer to the “5H\_Uncollectibles Adj” spreadsheet included with the Company’s response to MFR 12 that provides the uncollectible accounts data for the test period. Provide this same information and format by month for January 2017 through March 2020.

**RESPONSE:**

- 1-45. Refer to the Company’s response to MFR 56 regarding the average monthly balances for select accounts for 2019. Provide this same monthly information from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 in Excel format.

**RESPONSE:**

- 1-46. Describe in detail the Company’s methodology for allocating Corporate and other operating expenses to Tennessee. Provide a calculation of any percentages used with underlying assumptions by year for 2017 to 2020.

- 1-47. Provide a detailed calculation with explanation for the 22 accounting and pro forma adjustments listed on Exhibit QPB-7, Pages 3 through 5. If these adjustments are already provided on workpapers submitted in response to MFR #12, then reference the appropriate Excel file and tab names.

**RESPONSE:**

- 1-48. Provide a salary & wage and benefit price-out using wage rates at March 31, 2020 including payroll capitalized, for every Tennessee direct employee and every other employee that allocates a portion of their time to Tennessee.

**RESPONSE:**

- 1-49. Provide the number of Tennessee direct employees and other allocated employees by year from 2011 (the end of the last rate case in Docket 11-00144) through 2019.

**RESPONSE:**

- 1-50. Provide the most current invoice for each type of insurance contained in Insurance Expense.

**RESPONSE:**

- 1-51. Provide a copy of all lease agreements contained in Rent Expense.

**RESPONSE:**

- 1-52. Provide the gross and net expenses after deducting salary and wages, by month from May 2011 (the end of the last rate case in Docket 11-00144) through March 2020 for all NARUC and FERC accounts 700 through 932.

**RESPONSE:**

- 1-53. Provide a copy of the 2019 property tax bills (due in 2020) for each taxing jurisdiction in Tennessee.

**RESPONSE:**

- 1-54. Provide the actual capital structure including short term debt, long term debt, preferred stock, and common equity for each of the twelve months ending December 31, 2015, 2016, 2017, 2018, and 2019 for:

- a. Piedmont Natural Gas Company, subsidiary only.
- b. Duke Energy Corporation, consolidated.
- c. Duke Energy Corporation, parent only.

Include in your response the cost rates for short term and long-term debt, and preferred stock as well as all supporting source documentation, work papers, and calculations.

**RESPONSE:**

1-55. Provide the forecasted capital structure including short term debt, long term debt, preferred stock, and common equity for the attrition year ending December 31, 2021 for:

- a. Piedmont Natural Gas Company, subsidiary only.
- b. Duke Energy Corporation, consolidated.
- c. Duke Energy Corporation, parent only.

Include in your response the cost rates for short term and long-term debt, and preferred stock as well as all supporting source documentation, work papers, and calculations.

**RESPONSE:**

1-56. Please provide copies of all documents – including, without limitation, work papers, spreadsheets, summaries, charts, notes, exhibits, articles, journals, treatises, periodicals, publications, reports, records, statements, Internet web pages, or financial information – relied upon by Dylan W. D’Ascendis in preparing his Direct Testimony in this matter

**RESPONSE:**

1-57. Provide a copy of the Duke Energy Business Service Cost Allocation Manual. To the extent any costs are allocated to Piedmont using methods other than those specified in the DEBS cost allocation manual, identify such methods and the amount of allocated costs incurred in 2019 by allocation method.

**RESPONSE:**

1-58. Page 9 of the Duke Energy 2019 10-K references the Innovation Center in Charlotte, which employs nearly 400 people dedicated to developing new products and services. With respect to this center respond to the following:

- a. Are costs associated with this center assigned to Piedmonts’ Tennessee operations?  
If so, respond to the following questions.

- b. Identify the monthly costs incurred for the period January 2019 through June 2020 associated with the Center.
- c. Provide a comprehensive explanation of how such costs are assigned to Piedmont Tennessee.
- d. Provide a comprehensive listing of the new products and services developed that impact or are made available to Piedmont Tennessee customers.

**RESPONSE:**

1-59. Page 184 of the Duke 2019 10k indicates that the Piedmont business unit incurred \$1 Million (rounded) of severance costs in 2019. To the extent any such costs are embedded within the expenses requested to be incorporated in Piedmont Tennessee rates within the pending case, respond to the following:

- a. Identify the amount of costs i) allocated or ii) direct charged to Piedmont Tennessee operations in 2019.
- b. Identify the title(s) of employees giving rise to the severance costs.

**RESPONSE:**

1-60. With respect to the employee(s) providing Governmental Relation services on behalf of Piedmont Tennessee provide the following information:

- a. Copy of the job description of the employee(s)
- b. Copy of the job description of the employee(s) to whom the employee providing Governmental Relation services reports.
- c. Provide the 2019 labor, employee benefit costs and employee related taxes charged for the employee providing Government Relations services on behalf of Piedmont

Tennessee by account charged. Within this response provide the portion of such costs by account related to incentive compensation.

- d. Provide the 2019 labor, employee benefit costs and employee related taxes charged for the employee who supervises the employee providing Government Relations services on behalf of Piedmont Tennessee by account charged. Within this response provide the portion of such costs by account related to incentive compensation.

**RESPONSE:**

1-61. With respect to home repair services provided by the partnership of Piedmont and HomeServe provide the following information:

- a. Identify the monthly revenues and expenses by account associated with these services for the period January 2017 through the most recent information available.
- b. Provide a comprehensive identification of Piedmont assets, including those of Duke Energy Business services which are used or accessed in the attempt to secure home maintenance related revenue.
- c. For each asset, including tangible assets such as customer lists, indicate whether there is an assignment of these costs to the costs to provide this service line insurance function and how such costs are recorded on the books of Piedmont Tennessee.
- d. Provide a comprehensive explanation of how the direct labor associated with the home maintenance function is determined and the account(s) to which it is charged on the books of Piedmont Tennessee.

- e. Indicate the extent to which corporate cost allocations are assigned to the home maintenance activities. If such corporate cost allocations are not made, provide the justification for the lack of corporate cost assignment.

**RESPONSE:**

- 1-62. Refer to Ms. Bowman's testimony. Provide the rationale supporting the use of a three-year amortization period to recover unamortized deferred pension costs contrasted with other possible amortization periods.

**RESPONSE:**

- 1-63. Identify any cost-reduction measures (expense) implemented since March 1, 2020 impacting a) PNG Tennessee direct operating expenses and b) expenses allocated to PNG-Tennessee. For purposes of this response identify only those measures with an estimated annualized impact of at least \$100,000.

**RESPONSE:**

- 1-64. [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

**RESPONSE:**

1-65.

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\_\_\_\_\_  
\_\_\_\_\_

**RESPONSE:**

1-66.

\_\_\_\_\_

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**RESPONSE:**

1-67.

[illegible]



[REDACTED]

[REDACTED]

**RESPONSE:**

- 1-68. Provide a copy of actuarial studies setting forth Piedmont Natural Gas Pension and OPEB expense for the years 2018 – 2020. If not readily identifiable within the report, identify the a) Minimum required funding level for each of the years and b) Minimum funding level required to avoid PBGC insurance.

**RESPONSE:**

- 1-69. Confirm that Piedmont employees participate within the Duke corporate pension plan. If so, provide a comprehensive explanation as well as actuarial studies addressing the impact on Piedmont-TN pension funding requirements and ongoing pension GAAP expense resulting from the merging of Piedmont pension obligations into the Duke pension plan.

**RESPONSE:**

- 1-70. Provide schedules identical to those provided in MFR 14 for the period January 2020 through June 2020.

**RESPONSE:**

- 1-71. [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

- 1-72. Regarding Other Benefits within the Summary tab of Schedule 5C, identify each employee benefit and its corresponding cost on a PNG-Tennessee basis and explain where such amounts may be traced to the Company's Trial Balance.

**RESPONSE:**

- 1-73. Regarding the testimony of Brian Wesker, provide all material produced or obtained within Duke's due diligence review of Piedmont's records which documents the Maximum Allowable Operating Pressure (MAOP) of the Piedmont Transmission line prior to the 2016 acquisition.

**RESPONSE:**

- 1-74. Provide any information in the possession of Piedmont which demonstrates the cost of its OASIS system is comparable with the costs of similar systems of its peer natural gas utilities.

**RESPONSE:**

- 1-75. Does the Company have the obligation to make any necessary repairs on service lines from the Main to the Meter, or is this the financial responsibility of the customer?

**RESPONSE:**

- 1-76. Identify the number of Piedmont Tennessee service lines reflected within the property accounting records of the Company by customer class.

**RESPONSE:**

- 1-77. Provide the target and actual results of all operating metrics relied upon by management to monitor the safety and quality of service for the calendar year 2019.

**RESPONSE:**

- 1-78. Page 46 of the 2019 Duke Energy 10k indicates that in determining the Goodwill Impairment Test it relies in part on application of the weighted average cost of capital (WACC) for each of its reporting units and that such ratios varied between 5.2% to 5.9%.

With respect to this reference within the 10k respond to the following:

- a. Identify the WACC applicable to the natural gas business unit in which Piedmont Tennessee resides.
- b. Provide the calculation of the WACC referenced within the 10k that applies to the natural gas business unit in which Piedmont Tennessee resides.
- c. Provide a thorough explanation for the theoretical distinction(s) between the WACC referenced within the Duke 10k and the WACC proposed within this docket.

**RESPONSE:**

- 1-79. Page 111 of the 2019 Duke Energy 10k references \$96 Million in Intersegment Revenues associated with the Gas Utilities and Infrastructure Business Segment. If any Intersegment revenues were generated associated with Piedmont Tennessee operations in 2019, provide the following information:

- a. Identify the amount of 2019 Intersegment revenue generated which involved Piedmont Tennessee operations.
- b. Provide a comprehensive description of how the Intersegment revenue was generated and the pricing of such Intersegment transactions were determined.

**RESPONSE:**

- 1-80. To the extent Piedmont Tennessee incurred any 2019 Operating Expenses recorded on its books associated with the Pine Needle and Hardy Storage systems provide the following:
- a. The charges incurred for each facility (if applicable) by month for 2019 along with the accounts charged.
  - b. Provide the monthly invoices generated which underly the Piedmont Tennessee charges.

**RESPONSE:**

- 1-81. Provide a copy of all Cash Working Capital Workpapers not previously provided in Excel format with all formulas intact.

**RESPONSE:**

- 1-82. Provide the underlying calculation and supporting workpapers for the \$9,935,993 increase in Cash Working Capital identified as Requirement for Lead Lag within the Revenue Requirement Summary Schedule, which is identified as a hard-coded number.

**RESPONSE:**

- 1-83. Provide all available supporting evidence that by extending the length of time to pay bills by thirteen days in order to obtain the 'net discount' such tariff revision will translate to a thirteen day increase in the revenue lag calculation.

**RESPONSE:**

- 1-84. Has Piedmont North Carolina implemented the increase in payment terms to the 25 days as proposed in Ms. Powers testimony? If so, provide the date of implementation and provide documentation identifying the incremental change in the revenue payment lag resulting from such tariff change, if such calculation exists.

**RESPONSE:**

- 1-85. Provide a copy of all regulatory orders supporting the deferral and rate recovery associated with environmental costs.

**RESPONSE:**

- 1-86. Provide a copy of all regulatory orders supporting the deferral and rate recovery associated with the Company's request to recover deferred Pension and OPEB costs, including but not necessarily limited to the order in TRA Docket 96-00977.

**RESPONSE:**

- 1-87. Regarding the recovery of deferred environmental costs, respond to the following:
- a. Has the Company investigated the extent to which legacy insurance policies were in place which would provide reimbursement, or the possibility of cost reimbursement associated with these environmental costs?
  - b. If such legacy insurance investigation has occurred provide copies of all documentation retained regarding that investigation, including copies of relevant legacy insurance policies.
  - c. If the Company has obtained any insurance reimbursements of its costs since January 1, 2011 provide the annual amount of such recovery and identify how such cost recovery has been recorded on its books and records.
  - d. If the Company has not investigated the extent to which legacy insurance policies were in place which may provide reimbursement, provide all justification for recovery of such costs when all avenues of insurance reimbursement have not been pursued.

**RESPONSE:**

- 1-88. Regarding the Company's inclusion of Hedging Open Positions within its Working Capital balance within tab D within the 'WorkingCapital\_Adj' file respond to the following:
- a. Provide a comprehensive explanation of the Company's accounting for hedging transactions including how such gains and losses from hedging activity are recorded.
  - b. Identify the monthly hedging costs, gains and losses recorded in 2019 by account.
  - c. Indicate whether hedging gains and losses are recoverable from ratepayers through the Company's purchased gas mechanism or related mechanism.
  - d. Confirm that hedging costs are included within the ACA mechanism and such costs are recovered in fully from ratepayers.
  - e. Refer to the TPUC Staff report issued February 22, 2019 and indicate whether hedging gains and losses are reflected within the identified Gas Procurement Mechanism Gains/Losses of \$549,154.
  - f. Provide a comprehensive explanation justifying the inclusion of this account within Rate Base.

**RESPONSE:**

- 1-89. Provide all available evidence documenting that the Deferred Pension Asset identified within tab "D" within the "WorkingCapital\_Adj" file is in compliance with the February 19, 1997 Docket No. 96-00977 order referenced in Ms. Bowman's testimony, for each year in which such deferred balance was accumulated. Such documentation should clearly indicate the reference as to the nature of the pension 'cost' being deferred, whether it represents pension funding, GAAP expense or some other aspect of pension cost.

**RESPONSE:**

- 1-90. Provide a copy of the February 19, 1997 Order in Docket No. 96-00977 referenced in Ms. Bowman's testimony.

**RESPONSE:**

- 1-91. Provide copies of the Commission orders in Docket Nos. 99-00994 and 03-00313 as referenced in the testimony of Ms. Bowman.

**RESPONSE:**

- 1-92. Regarding tax collections payable, indicate whether such balances were included within the Cash Working Capital study or otherwise used to reduce Rate Base? If not, provide the rationale for not including such balances within the determination of Rate Base.

**RESPONSE:**

- 1-93. Provide the monthly PNG Balance Sheets in the format provided within MFR 11 for the period January 2019 – the most current balance sheet available. Provide updates as new information becomes available.

**RESPONSE:**

- 1-94. For each item listed as Per Books Test Period contained within the Summary tab within the Revenue requirement Summary file, identify the accounts and balances which roll-up into the totals.

**RESPONSE:**

- 1-95. Regarding the initial pleading filed by the Company in Docket No. 16-0006, the Company expressed to the Commission that "As that process (integration) moves forward, Piedmont and Duke Energy anticipate that the benefits of the merger will be further defined and quantified." With respect to this statement, provide any information provided to the

Commission or the Commission Staff after making this statement, which defines or quantifies the benefits of the merger.

**RESPONSE:**

- 1-96. Provide the monthly supporting balances by account (account number and name) which are relied upon to input the value for Accumulated Deferred Income Taxes, entered as a hard-coded number on cell F50 within the Summary tab of the Revenue Requirement Summary file.

**RESPONSE:**

- 1-97. Refer to the PNG Balance Sheet – 2019 within MFR 11. Confirm whether balances associated with the following accounts are included within Rate Base:
- a. 019001 ADIT Prepaid Federal Taxes
  - b. 0190002 ADIT Prepaid State Taxes
  - c. 0283100 ADIT Other Federal Taxes
  - d. 0283101 ADIT Other State Taxes

If such balances are incorporated within Rate Base, provide the monthly balances for these accounts for the period January 2018 – current.

**RESPONSE:**

- 1-98. Provide a comprehensive description of the nature of transaction giving rise to account i) 019001 ADIT Prepaid Federal Taxes and ii) 0190002 ADIT Prepaid State Taxes.

**RESPONSE:**

- 1-99. For the following accounts provide a reconciliation of the book/tax timing differences which comprise the December 31, 2019 balances:
- a. 019001 ADIT Prepaid Federal Taxes



- b. 0190002 ADIT Prepaid State Taxes
- c. 0283100 ADIT Other Federal Taxes
- d. 0283101 ADIT Other State Taxes
- e. 0282100 ADIT Property Plant and Equipment – Federal Taxes
- f. 0282101 ADIT Property Plant and Equipment – State Taxes

**RESPONSE:**

1-100. Confirm whether the Company has included ADIT balances associated with common plant in service allocated to Tennessee within its proposed Rate Base computation. If such ADIT balances are not allocated to PNG TN rate base, provide the rationale for such exclusion.

**RESPONSE:**

1-101. Refer to Tab ‘F’ Provide a comprehensive definition for each item referenced within rows 10 and 11 within this spreadsheet giving rise to the \$19.5 million rate base component, including an explanation of the types of transactions/calculation underlying the account balances. For each account listed identify whether such balances are reflected of cash or accrual computations and if accrual provide the rationale for inclusion as a Rate Base component.

**RESPONSE:**

1-102. Provide a comprehensive explanation justifying inclusion of AFUDC and CWIP in the revenue requirement from: i) a regulatory theory perspective and ii) any applicable legal requirements the Company believes dictate above the line treatment of these items.

**RESPONSE:**

1-103. Refer to the tab PNG Balance Sheet – March 2020 within MFR 11. Provide a matrix indicating the assignment of the of the March balance of \$240,640,598 within account 106

Completed Construction Not Classified, to specific Plant accounts for purposes of determining appropriate levels of Depreciation Expense to reflect within this case. Provide an explanation of how such account classifications were determined.

**RESPONSE:**

1-104. Refer to the tabs PNG Balance Sheet – 2019 and PNG Bal Sheet March 2020 within MFR 11, specifically to the balances in Account 106 within each respective Balance Sheet. Please respond to the following questions:

- a. The March 2020 balance (TN) of this account declined approximately \$60 million from the balance at the end of December. Provide a comprehensive explanation of the information that became available to Piedmont which permitted the classification of this large balance within this ninety-day period and how it can assure the Commission of the accuracy of the accounting entries giving rise to the sharp decline in the balance of this account.
- b. With respect to the \$301 million balance at December 31, 2020 segregate the amounts by the year in which the underlying projects were deemed to be ‘in service’ and initially charged to account 106.
- c. Provide a comprehensive explanation of what prevents the Company from working down this balance to levels representing 90 – 180 days of capital expenditures?
- d. Provide copies of all due diligence information prepared or identified by Duke relative its review Piedmont’s balances of Account 106 prior to its acquisition of Piedmont.

- e. Provide copies of all Piedmont/Duke internal auditor reports which discuss in any way the relative balances of Account 106 issued during the period January 1, 2018 through July 31, 2020.

**RESPONSE:**

1-105. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

- 1-106. Provide a comprehensive explanation of the extent to which internal approval is required in those situations in which it becomes apparent that the total annual capital expenditures will exceed budgeted expenditures. Provide a copy of any such support submitted to management supported the additional expenditure of funds which may apply to 2017 – 2019 capital expenditures.

**RESPONSE:**

- 1-107. Provide a copy of any revisions to the PNG-TN 2020/2021 capital budget which have been submitted to management since June 1, 2020.

**RESPONSE:**

- 1-108. With respect to any real-estate assets whose costs (including depreciation and/or return) are either direct charged or allocated to PNG-Tennessee identify whether any are a) currently listed for sale or b) not currently in use.

**RESPONSE:**

1-109. Provide the underlying support for the per-book recording of Income Tax Expense for PNG-Tennessee for calendar year 2019.

**RESPONSE:**

1-110. Provide the number of customers by customer class that were 60 days past due in their Piedmont bill as of June 30, 2019 and June 30, 2020.

**RESPONSE:**

1-111. Of the residential customers with past due balances of 60 days or more as of June 30, 2020 identify the number of customers who also subscribe (or formerly subscribed prior to termination) to the voluntary Gas Line Coverage from HomeServe.

**RESPONSE:**

1-112. Provide a comprehensive explanation of how Piedmont applies partial payments to outstanding balances due under the following hypothetical example: Assume a customer owes \$200, which includes a past due balance for natural gas service of as well as past due balances for Gas Line Coverage charges (HomeServe). If a customer makes a payment of \$100, will the payment be applied a) first to any outstanding balance due for natural gas service, b) pro-rata for all outstanding charges including Gas Line Coverage charges, or c) applied first to Gas Line Coverage charges, with residual amounts applied to the outstanding natural gas service balance?

**RESPONSE:**

1-113. Refer to the tabs PNG Balance Sheet – 2019 and PNG Bal Sheet March 2020 within MFR 11, specifically to the balances in Account 106 and Account 108 within each respective Balance Sheet. Please respond to the following questions:

- a. Has the Company calculated Depreciation Expense for the period January 1, 2017 – current on i) the entire monthly balance of Account 106 or ii) a portion of the monthly balance of Account 106?
- b. Provide a comprehensive explanation how Depreciation Expense has been determined on Account 106 balances for the period January 1, 2017 through current. This discussion should incorporate an explanation of how the Company has assigned the unclassified balances to individual accounts for purposes of computing Depreciation Expense.
- c. Provide a comprehensive explanation of the impact on Depreciation Expense and Accumulated Depreciation long-standing amounts of plant recorded to Account 106 are eventually classified within account 101 Plant in Service.
- d. Provide the support for the accounting entries made to Depreciation Expense and Accumulated Depreciation associated with plant balances which were reclassified from Account 106 to Account 101 during the months of January 2020 through the end of March 2020.

**RESPONSE:**

1-114. Please document all assumptions made concerning the Company's balances of Account 106 incorporated into the Depreciation study of Mr. Watson.

**RESPONSE:**

1-115. [REDACTED]  
[REDACTED]

**RESPONSE:**

1-116. [REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

1-117. Refer to the Company's Service Schedule No. 316, the Performance Incentive Plan. Specifically, refer to the 'Fourth revised page 5 of 7' and section "Gas Supply Incentive Compensation Program." Provide answers to the following:

- a) What account are these charges recorded to?
- b) What was the amount of compensation provided under this program for 2017, 2018, and 2019.
- c) A detailed discussion describing how the amount of gas supply incentive compensation is calculated for an employee earning this type of compensation.

**RESPONSE:**

1-118. Refer to "5F\_OtherBen Adj.xlsx" as provided with the Company's filing. Specifically, provide the following regarding the Company's "Retirement Savings Plan":

- a) All materials provided to employees outlining the program.
- b) A descriptive explanation for the use of the term 'incentive' within the journal descriptions provided in Column P of tab "RSP details."

**RESPONSE:**

1-119. Refer to MFR 11 Attachment.xlsx as provided with the Company's filing. Specifically, refer to tabs "TN Alloc Income Stmt – 2019" and "Tn Alloc IS March 2020." Provide ledger support for the charges making up account 090240 Director's Expenses in both tabs.

**RESPONSE:**

1-120. Refer to MFR 11 Attachment.xlsx as provided with the Company's filing. Specifically, refer to tabs "TN Alloc Income Stmt – 2019" and "Tn Alloc IS March 2020." Provide responses to the following regarding Account "930250 – Buy/Sell Transf Employee Homes."

- a) The title (and co.) of the employee served by these expenditures.
- b) The purpose of the expenditure.
- c) Why the Company believes these costs are recoverable from ratepayers.
- d) Provide the Company's written corporate policy for how/when such costs can be reimbursed to an employee.

**RESPONSE:**

1-121. Refer "5K\_OtherAG Adj.xlsx" as provided with the Company's Filing. Specifically, refer to tab "Other A&G Detail." For all charges to account 921100 Employee Expenses with "Aviation Corporate Jets" or "Aviation Corporate Hanger" in column L "RC Long Descr CB"; provide the following information by trip:

- a) A description of the business purpose for the travel.
- b) How the travel relates to the provision of natural gas service.
- c) The title(s) and company of the employee traveling.
- d) Flight log of trip.

**RESPONSE:**

1-122. Refer "5K\_OtherAG Adj.xlsx" as provided with the Company's Filing. Specifically, refer to tab "Other A&G Detail." For all charges to Accounts "921200 Office Expenses", "921600 Other", "92300 Outside Services Employed" with "Aviation Corporate Jets" or "Aviation Corporate Hanger" in column L "RC Long Descr CB"; provide a cost benefit

analysis supporting the benefit of using a corporately owned aircraft over commercial airline for travel. This analysis should include all costs associated with ownership (including but not limited to insurance, pilot compensation, taxes, fuel, storage, return on the cost of the asset(s), etc.)

**RESPONSE:**

1-123. Refer to MFR 11 Attachment.xlsx as provided with the Company's filing. Specifically, refer to tabs "TN Alloc Income Stmt – 2019" and "Tn Alloc IS March 2020." Provide responses to the following regarding Account "930250 – Buy/Sell Transf Employee Homes."

- a) The title of the employee to whom the costs relate.
- b) The employee's business unit.
- c) Complete explanation of the purpose of the expenditure(s).
- d) Why the Company believes these costs are recoverable from ratepayers.
- e) Provide the Company's written corporate policy for how/when such costs can be reimbursed to an employee.

**RESPONSE:**

1-124. Refer to COS DR #15\_TN Labor by O&M Acct 12mth ended 3-31-20 Rev 6-15-20 Updated MAC.xlsx. Specifically, refer to tab "TN O&M 4-2019-3-2020 All". Provide responses to the following regarding Resource Type Long Description "Directors' Saving Plan" charged to account 9200.

- a) The title of the employee to whom the costs relate.
- b) The employee's business unit.
- c) The purpose of the expenditure



- d) An explanation of how such costs are earned under the program
- e) All materials provided to employees outlining the program

**RESPONSE:**

RESPECTFULLY SUBMITTED,

**HERBERT H. SLATERY III**  
Attorney General and Reporter  
State of Tennessee



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**CERTIFICATE OF SERVICE**

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

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This the 17<sup>th</sup> day of August, 2020.



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**DANIEL P. WHITAKER III**  
Assistant Attorney General

Consumer Advocate Discovery Request

Account 923 Outside Services

Sample of invoices and any supporting accounting information

Source: MFR 14

**Attachment to Consumer Advocate Request 1-71**

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