

Holland & Knight

Nashville City Center | 511 Union Street, Suite 2700 | Nashville, TN 37219 | T 615.244.6380 | F 615.244.6804
Holland & Knight LLP | www.hklaw.com

Paul S. Davidson
+1 615-850-8942
Paul.Davidson@hklaw.com

Electronically Filed in TPUC Docket
Room on August 1, 2023 at 9:29 a.m.

August 1, 2023

VIA ELECTRONIC MAIL
AND U.S. MAIL

David Jones, Chairman
c/o Ectory Lawless
Tennessee Public Utility Commission
502 Deaderick Street, Fourth Floor
Nashville, Tennessee 37243

**Re: Petition of Piedmont Natural Gas Company, Inc. For Approval of its
2023 Annual Review of Rates Mechanism Pursuant to Tenn. Code
Ann. § 65-5-103(d)(6)
Docket No. 23-00035**

Dear Chairman Jones:

Pursuant to the Joint Proposed Procedural Schedule and Hearing Officer, Monica Smith-Ashford's, May 31, 2023, email regarding docket procedures, enclosed for filing please find an original and four (4) copies of Piedmont Natural Gas Company, Inc.'s ("Piedmont") response to the Consumer Advocate Division's informal discovery request, which was provided to the Consumer Advocate Division via email on July 27, 2023.

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

If you have any questions regarding this response, you may reach me at the number shown above.

David Jones, Chairman
August 1, 2023
Page 2

Sincerely yours,

HOLLAND & KNIGHT LLP



Paul S. Davidson
Equity Partner

PSD/jv
Enclosures

cc: Pia Powers
Brian Heslin
James H. Jeffries IV
Brian Franklin
Kelly Cashman-Grams
Michelle Mairs
David Foster
Karen Stachowski
Victoria Glover

PIEDMONT NATURAL GAS COMPANY, INC.
DOCKET NO. 23-00035
2023 ARM FILING
FOURTH INFORMAL DATA REQUEST
Issued: July 26, 2023

ADIT Explanations:

1. I'm reviewing Attachment 1-9. What are the transactions giving rise to the ADIT Debit balance for Code T22B01 described as "Tax Intang for interconnection"? This line item can be found in any of the DBR tabs.

Response: The ADIT Debit balance for Code T22B01 described as "Tax Intang for interconnection" relates to contributions in aid of construction that Piedmont paid for interconnects to the Transco system. Tax is amortizing these over 180 months.

Name and title of responsible person: John Panizza, Director - Tax Operations

Name and title of preparer: Chris Nelson, Tax Manager & Brian Neiheisel, Senior Tax Manager

Response provided by Piedmont Natural Gas Company, Inc. on July 27, 2023.

PIEDMONT NATURAL GAS COMPANY, INC.
DOCKET NO. 23-00035
2023 ARM FILING
FOURTH INFORMAL DATA REQUEST
Issued: July 26, 2023

2. Re 1-9. Are the ADIT balances reflected in accounts 254054, 254055, and separately 254150 exclusively related to the 2017 federal tax rate change, or are either in part or in whole related to a state tax rate change in North Carolina?

Response: The balances in accounts 0254054, 254055, and 254150 are regulatory liabilities that all relate to state tax rate changes.

Name and title of responsible person: John Panizza, Director - Tax Operations

Name and title of preparer: Chris Nelson, Tax Manager & Brian Neiheisel, Senior Tax Manager

Response provided by Piedmont Natural Gas Company, Inc. on July 27, 2023.

PIEDMONT NATURAL GAS COMPANY, INC.
DOCKET NO. 23-00035
2023 ARM FILING
FOURTH INFORMAL DATA REQUEST
Issued: July 26, 2023

3. What is the nature of the ADIT balance under Code AT_Oth_282_ST_SEDIT and AT_Oth_282_SEDIT in the amounts of \$11,454,807 and (\$2,405,509) for the Tennessee jurisdiction.

Response: The ADIT balances in codes AT_Oth_282_ST_SEDIT and AT_Oth_282_SEDIT represent the estimated reduction to 282 ADIT for the forthcoming NC rate decrease that is scheduled to begin in 2025 and decrease through 2030.

Name and title of responsible person: John Panizza, Director - Tax Operations

Name and title of preparer: Chris Nelson, Tax Manager & Brian Neiheisel, Senior Tax Manager

Response provided by Piedmont Natural Gas Company, Inc. on July 27, 2023.