

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

IN RE:)	
)	
PETITION OF PIEDMONT NATURAL GAS)	
COMPANY, INC. FOR APPROVAL OF ITS)	
2023 ANNUAL REVIEW OF RATES)	DOCKET NO. 23-00035
MECHANISM PURSUANT TO TENN.)	
CODE ANN. § 65-5-103(d)(6))	
)	

**DATA REQUESTS OF PIEDMONT NATURAL GAS COMPANY, INC.
TO THE CONSUMER ADVOCATE**

Pursuant to the Order Establishing Procedural Schedule issued by the Hearing Officer on June 23, 2023, Rules 26, 33, 34 and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R & Reg. 1220-1-2-.11, Piedmont Natural Gas Company, Inc. (“Piedmont” or the “Company”) hereby submits the following Data Requests upon the Consumer Advocate Division of the Office of the Tennessee Attorney General (“Consumer Advocate”). Piedmont requests that the Consumer Advocate respond to the following Data Requests under oath and in accordance with the Instructions and Definitions below by August 14, 2023. The Consumer Advocate’s responses and documents should be produced at the offices of Holland & Knight LLP, 511 Union Street, Suite 2700, Nashville, TN 37219, Attn: Paul S. Davidson.

DEFINITIONS

1. “You” or “your” or “Consumer Advocate” refers to the Consumer Advocate Division of the Office of the Tennessee Attorney General, its officers, employees, agents, witnesses or representatives during the period of time covered by the Data Request, and any

other person acting on the Consumer Advocate's behalf or subject to its control, now or in the past.

2. "Document" is intended to have the broadest permissible meaning and includes, without limitation, the original and all copies of all communications and any written, printed, electronically recorded, typed or graphic matter of any kind or nature however produced or reproduced, and whether or not claimed to be privileged or otherwise excludable from discovery; specifically, including but not limited to, emails; notes; letters; correspondence; memoranda; books of any character; summaries or records of telephone conversations; summaries or records of personal conversations; diaries; routing slips or memoranda; reports and notebooks; periodicals; publications; invoices; bills; receipts; specifications; shipping papers; purchase orders; minutes or records of meetings; reports and/or summaries of interviews; agreements and contracts; electronic recordings; audio and video tapes; journals; ledgers; or any other type of data compilation from which information can be obtained and translated, if necessary, by you through computers, detection devices or any other mechanical device into reasonably usable form.

3. "Person" means any natural person, corporation, partnership, business, governmental body, and all types and kinds of entities of any kind.

4. "Communication" includes without limitation, any oral, electronic, visual, or written exchange of work, thoughts, ideas or Documents between persons or entities by any means.

5. "Proceeding" refers to TPUC Docket No. 23-00035, 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).

6. Any reference to a filing or Order means a filing or Order in this Proceeding unless otherwise indicated.

7. “Identify” or “identification” when used in reference to a natural person means to provide that person’s full name, present or last known business address (or, if no business address, home address), and that person’s employer and position at the time in question with respect to the particular Data Request involved.

8. “Identify” or “identification” when used in reference to a Document means to provide the title, date, author, signatories, recipients, a general description of such Document sufficient to permit it to be identified with particularity in a request for the production of Documents, the present or last known location of such Document, and the identity of the person or persons having custody, control, or possession thereof.

9. The singular form of a noun or pronoun shall be considered to include within its meaning the plural form of the noun or pronoun so used, and vice versa; and the use of any tense of any verb shall be considered to include also within its meaning all other tenses of the verb so used.

10. Whenever the terms “all”, “any” or “each” are used herein, each of these terms shall be construed to include each of the other terms.

11. The connectives “and” and “or” shall be construed either disjunctively or conjunctively as necessary to bring within the scope of the discovery all responses which might otherwise be construed to be outside of its scope.

INSTRUCTIONS

1. These Data Requests are continuing in nature and are to be supplemented or amended promptly if information is received or a position held by the Consumer Advocate

changes, which would make a prior response or production of documents inaccurate, incomplete, or incorrect.

2. Each Data Request calls for all knowledge and documents in the possession, custody and control of the Consumer Advocate, including all information and documents in the possession of your attorneys, agents, or representatives. When asked to answer a Data Request, the request pertains to information within your actual or constructive possession, control, or custody, including information which may be held by your attorneys, representatives, and all persons acting under, by, or through you, or subject to your control or supervision, and all persons acting on your behalf.

3. Documents that are responsive to a particular Data Request should be labeled with the corresponding number of the Data Request. All documents produced shall be consecutively numbered on each page with alphanumeric characters identifying your company and with numerical characters identifying the page.

4. Where all or a portion of a document is responsive to one or more of these Data Requests, produce the entire document together with any attachments or exhibits thereto.

5. Whenever you object to a particular Data Request, or portion thereof, you must respond to the extent you have not objected.

6. If you object to responding to a Data Request, in whole or in part, on the grounds of privilege, provide your objection in writing with sufficient specificity to permit a determination concerning the validity of the claim of privilege, together with the factual and legal basis for each objection asserted. If you object to providing a response in part, respond to that portion of the Data Request to which no objection is made.

7. If you cannot fully answer any Data Request, then you should answer such Data Request to the fullest extent possible and should indicate the reason for failing to answer fully. Further, you should provide all available information relating to the Data Request and should identify the person or persons who can more fully answer such Data Request.

8. In each instance in which you aver insufficient knowledge or information as a grounds for not providing information or for providing only a portion of the information requested by a Data Request, please set forth a description of the efforts made to locate information needed to answer the Data Request. In addition, identify each person, if any, who is known by you to have such knowledge.

9. If a Data Request specifically calls for an answer in response rather than the production of documents, an answer is required. The production of documents will not suffice.

DATA REQUESTS

1. To the extent not already provided, please identify and provide copies of all Documents and workpapers (including all related Excel files with working formulae and links intact) supporting and/or underlying all testimony, exhibits (including initial, revised, additional, supplemental, updated, rebuttal, etc.) filed by the Consumer Advocate in this Proceeding. Please consider this request ongoing.

RESPONSE:

2. Why did the Consumer Advocate exclude capitalized pension costs from Utility Plant in Service given that Piedmont's 2023 Annual ARM Filing had already excluded capitalized pension and OPEB costs from the HBP CWIP amount as prescribed by the Company's ARM Tariff? (see ARM Schedule 15).

RESPONSE:

3. Why did the Consumer Advocate exclude non-qualified pension and OPEB expense accrual from ADIT (i.e., T codes T22A29 and T22E02) given that Piedmont's 2023 Annual ARM Filing had already excluded these same T codes from the HBP ADIT amount? (see ARM Schedule 18.1).

RESPONSE:

4. Why did the Consumer Advocate exclude 100% of Annual Incentive Plan Comp from ADIT (i.e., T code T22B13) given that Piedmont's 2023 Annual ARM Filing had already excluded the appropriate portion (50%) of incentive compensation from ADIT as prescribed by the Company's ARM Tariff? Note that the Company's 50% adjustment in ADIT aligns with the removal of 50% of STIP from HBP O&M expense as prescribed by the Company's ARM Tariff. (see ARM Schedule 18.1).

RESPONSE:

5. Why did the Consumer Advocate exclude long term disability costs (i.e., T code T22E06) from ADIT? (See CAD exhibit 11).

RESPONSE:

This the 7th day of August, 2023.

**PIEDMONT NATURAL GAS COMPANY,
INC.**

/s/ Paul S. Davidson

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the attached is being served this date upon all of the parties to this docket electronically or by depositing a copy of the same in the United States Mail, First Class Postage Prepaid, at the addresses contained in the official service list in this proceeding.

This, the 7th day of August, 2023.

/s/ Niesha Heverly

Niesha Heverly