

**IN 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 MECHANISM PURSUANT TO  
TENN. CODE ANN. §65-5-103(d)(6)**

**DOCKET NO. 23-00035**

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**CONSUMER ADVOCATE'S FIRST SET OF DISCOVERY REQUESTS  
TO PIEDMONT NATURAL GAS COMPANY**

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This First Set of Discovery Requests is hereby served upon Piedmont Natural Gas Company, Inc. ("Piedmont" or the "Company"), pursuant to Rules 26, 33, 34, and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Reg. 1220-01-02-.11. The Consumer Advocate 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, Consumer Advocate Division, John Sevier Building, 500 Dr. Martin L. King Jr. Blvd., Nashville, Tennessee 37243, c/o Victoria B. Glover on or before Wednesday, June 21, 2023, at 2:00 p.m. CST.

## **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.

(h) "Including" shall be construed to mean including but not limited to.

#### **FIRST SET OF DISCOVERY REQUESTS**

**1-1. Source & Support.** Refer to accounts 164100 and 165513. Provide the historic volumes of fuel inventory (in MCF or MMBTU) in accounts 164100 and 165513 by month for the period January 2018 through December 2022.

**RESPONSE:**

- 1-2. Explanation. Refer to account 121000, "Non-Utility Property." Describe the nature of Tennessee direct assets charged to account 121000, "Non-Utility Property" in the amount of \$929,590.

**RESPONSE:**

- 1-3. Identification. Identify any new accounts and subaccounts added to Piedmont's Chart of Accounts and Duke Energy Business Services' Chart of Accounts from January 2020 through the present. For each account/subaccount added, identify the date transactions began to be recorded in the account.

**RESPONSE:**

- 1-4. Source & Support. Refer to Schedule 52.D.1. What is the source for Direct Inventory, A/C 154100?

**RESPONSE:**

- 1-5. Explanation. Refer to Schedule 40E-1. Specifically account 163110. Account 163110, December TN Balance of Stores, has a credit balance of \$809,378. This balance does not readily apparently carry forward to Schedule 52.D.1. Provide a comprehensive explanation for why this credit does not carry forward to Schedule 52.D.1.

**RESPONSE:**

- 1-6. Source & Support and Explanation. Refer to Schedule 52W. What business operations does Piedmont have in West VA and "Other States"? What is the basis of the apportionment factors for all jurisdictions?

**RESPONSE:**

- 1-7. Source & Support and Explanation. Refer to Schedule 52.D.3. Specifically account 182627, "TN Direct Deferred TN Pension-Short Term" and respond to the following:
- a. Provide a comprehensive explanation of the nature of this type of deferred pension costs; and
  - b. Provide the support for inclusion of this balance in Rate Base. Include in this response both the regulatory rational for Rate Base recognition as well as how this item is consistent with the provisions of the Settlement in TPUC Docket No. 21-00135.

**RESPONSE:**

- 1-8. Explanation. Refer to Schedule 52.D.5. Why did the "Fleet Cost Pool" balance build throughout the year rather than be cleared out monthly?

**RESPONSE:**

- 1-9. Source & Support. Refer to Schedule 18.0. Provide a buildup for the entire ADIT balance, i.e., all tax timing differences comprising the TN ADIT balances reflected on Schedule 18.0.

**RESPONSE:**

- 1-10. Source & Support. [REDACTED]
- [REDACTED]
- [REDACTED]

**RESPONSE:**

- 1-11. Source & Support and Explanation. Provide the December 2022 number of Transportation customers in which Piedmont has the capability to determine the customers' daily consumption, is unable to determine the customers' daily consumption, and the transported customer volumes for each category above for December 2022.

**RESPONSE:**

- 1-12. Source & Support. Refer to Schedule 37.1. Provide the support for the calculated Benefits Loader rate found on line 23. Confirm this loader rate is applied consistently to all Piedmont labor charges and that the benefit costs are charged to the same accounts as the underlying salary or hourly labor charges.

**RESPONSE:**

- 1-13. Source & Support. Refer to Schedule 37.1. Confirm that the Company has not eliminated any indirect costs of lobbying and/or the government relations function. If this is not confirmed, identify all indirect costs excluded, their associated amounts, and an explanation as to how such indirect costs were determined.

**RESPONSE:**

- 1-14. Source & Support and Identification. Refer to Schedule 37.1 regarding lobbying services incurred by Piedmont employee(s). Provide the following information:
- a. Provide the job descriptions for the Piedmont employee, the employees supervisor and the supervisors supervisor, both in effect during the Historic Base Period and in 2023 if such supervisors have changed;
  - b. Provide the level of compensation for the two supervisors, including separate identification for a) salary, b) short-term incentive compensation, c) long-term incentive compensation, and d) employee benefits;

- c. For each of the two supervisor employees above, identify the percentage of compensation charged to Piedmont's Tennessee operations in the Historic Base Period;
- d. Provide support for the percentage of the Piedmont's Tennessee's time assigned to lobbying as reflected on line 17 of Schedule 37.1; and
- e. Identify the total amount spent during the Historic Base Period on outside vendors providing contract government relations services to Piedmont. Identify each vendor, the amount incurred and account(s) charged.

**RESPONSE:**

- 1-15. Identification and Explanation.** Refer to Schedule 38. Confirm that the Company has not eliminated any indirect costs associated with advertising. If this is not confirmed, identify all indirect costs excluded, their associated amounts, and an explanation as to how such indirect costs were determined.

**RESPONSE:**

- 1-16. Source & Support and Explanation.** Refer to Schedule 43. Respond to the following:
- a. Provide a further breakdown of O&M costs projected for 2023 into the most detail maintained by Piedmont. This request does not ask for a new analysis that has not been done, instead simply asks for a previously prepared budget analysis that rolls up into the 2023 O&M forecast; and
  - b. Provide any analysis prepared on the 2023 O&M forecast that explains the significant reduction in forecasted O&M costs.

**RESPONSE:**

- 1-17. Explanation.** Refer to Schedule 42. The FY 2023 capital budget includes \$55 million earmarked for Residential and Commercial additions. Estimate the numbers and timeline for the estimated additional (a) residential customers, and (b) commercial/industrial customers. Further, estimate the increased annualized usage for each customer group.



**RESPONSE:**

- 1-18. Explanation. Provide a comprehensive explanation of the benefit and/or necessity of LNG capital expenditures in the provision of retail service.

**RESPONSE:**

- 1-19. Source & Support. Provide the year-over-year cost changes related to the following components of construction costs for 2022 versus 2021:

- a. Acquisition costs of purchased pipeline by pipe diameter;
- b. Hourly costs of internal labor (without employee benefit costs added);
- c. Quantity of internal labor hours devoted to construction;
- d. Contractor costs associated with construction;
- e. Miles of installed pipe, by pipe diameter (quantity, not cost of installed pipe);  
and
- f. Overall cost of installed pipe per mile, by pipe diameter.

**RESPONSE:**

- 1-20. Identification and Explanation. Refer to Schedules 6A and Schedule 21.0. Regarding the removal of \$15,293,405 in ACA revenue in the Historic Base Period, and respond to the following:

- a. Identify the account(s) debited in the Historic Base Period that offset the recorded credit to revenue; and
- b. Provide a comprehensive explanation supporting the need for this adjustment in the Historic Base Period.

**RESPONSE:**

- 1-21. Explanation. Refer to Schedule 21.0. Specifically the line-item "Broker Cash-Outs." Confirm that these revenues are refunded to sales customers within the Company's cost of

gas mechanism. If this is not confirmed, provide an explanation for excluding these revenues from the Historic Base Period.

**RESPONSE:**

- 1-22. Explanation. Refer to Schedule 23, line 12, "Other Revenue" that is \$195,482. Provide a comprehensive discussion of the nature of this revenue recorded in the Historic Base Period.

**RESPONSE:**

- 1-23. Explanation. Refer to Schedule 23.1. Provide an explanation for the monthly decrease in Home Serve revenues occurring in May 2022.

**RESPONSE:**

- 1-24. Explanation and Identification. Refer to Schedule 23, line 5. Provide a comprehensive explanation for the nature of Rent from Gas Properties. Identify the assets for which Piedmont is receiving rent.

**RESPONSE:**

- 1-25. Explanation and Identification. Refer to Schedule 21.0. Specifically to the treatment of rate case surcharge revenue. Confirm that this revenue nets to zero in both the Historic Base Period and the rate reset calculation. Has the Company removed all expenses associated with the amortization of these costs from the Historic Base Period as well? If so, identify where in the filing this elimination may be found. Also, discuss the underlying

account(s) charged with the apparent reclassification adjustment as referenced on Schedule 21.0.

**RESPONSE:**

**1-26. Source & Support.** Refer to Schedule 21.0. Provide the information below for a) 2021 actuals, and b) 2023 actual/projected:

Rate Class	Number of Customer Bills <sup>1</sup>		
	Winter (Nov - Mar)	Summer (Apr - Oct)	Annual
301 - Residential Service	896,541	1,250,407	2,146,948
302 - Small General Service	89,990	124,685	214,675
352 - Medium General Service	2,012	2,954	4,966
303 - Large General Service Sales Service	296	401	697
304 - Interruptible General Sales Service	10	15	25
313 - Firm Transportation Service	355	506	861
314 - Interruptible Transportation Service	245	344	589
310 - Resale Service	10	14	24
Special Contract Service	-	-	-
<b>Total</b>	<b>989,459</b>	<b>1,379,326</b>	<b>2,368,785</b>

**RESPONSE:**

**1-27. Explanation and Identification.** The residential winter normalized usage per customer has declined significantly from those established in TPUC Docket No. 20-00086, while the residential summer usage has increased. With regard to this notion respond to the following:

- Provide any insight Piedmont has that may justify this winter/summer usage disparity;
- Indicate whether the Company has used unbilled volumes to determine summer/winter usage for purposes of designing rates and whether that same

process was used in developing normalized volumes in the TPUC Docket No. 20-00086 rate case; and

- c. Identify and explain all billing process changes occurring in the past three years that impact the designation of summer and winter volumes within the Residential class.

**RESPONSE:**

- 1-28. Explanation. The non-residential customer counts, in total, within the Company's service territory are flat compared to those in place from TPUC Docket No. 20-00086. Provide a comprehensive explanation for the lack of growth in the numbers of non-residential customers despite the significant growth in greater Nashville.

**RESPONSE:**

- 1-29. Source & Support and Explanation. The number of Medium General Service customers has dropped significantly since the last rate case and within the Historic Base Period. With regard to Medium General Service Sales, provide the following:

- a. Did the Company undertake a reclassification of Medium General Service customers to the Small General Service Class since the last rate case? If so, provide the date this reclassification occurred as well as providing a complete explanation supporting this action. Identify the annual revenue impact this reclassification had on 2022 revenue;
- b. Refer to Schedule 22A\_B\_Annual Base Rate Reset Revenues and specifically the Med General \_352 tab. Provide a full explanation for the increase in customer counts occurring between May, (383 customers) and June, (440 customers); and
- c. Provide the monthly customer count of Medium General Service for the period January 2020, through the most recent month available.

**RESPONSE:**

**1-30. Source & Support.** Refer to pdf page 40 of the Stipulation and Agreement, specifically the Normal Heating Degree Days identified within Attachment E, Schedule 1. Provide the underlying calculations supporting the revised Normal Heating Degree Day calculations.

**RESPONSE:**

**1-31. Identification.** Regarding the growth in residential customers occurring in 2022 contrasted with 2021, confirm that the overwhelming majority of these customers represent single or multi-family homes. Identify the number of additional customers (if any) who reside in either a) apartments, or b) condominiums.

**RESPONSE:**

**1-32. Explanation.** Refer to pro-forma sales margin revenue. Provide a comprehensive explanation for the fact that while the Historic Base Period was warmer than normal, the proposed adjustment to Operating Margins for the base rate reset is a decrease of \$6,429,035 to Operating Revenue.

**RESPONSE:**

**1-33. Explanation.** Confirm that the weather normalization adjustment for purposes of resetting base revenue was based upon actual volumes billed during the base period, rather than accrued volumes during the base period (billed+/- unbilled revenue volumes). If so, provide the rationale for that approach to setting rate reset revenue. If the statement is not confirmed, clarify.

**RESPONSE:**

**1-34. Explanation.** Refer to Schedule 21.1. The debit to WNA revenue on the reversal of unbilled revenue is substantially larger than the WNA revenue credit on unbilled revenue. Provide an explanation for this result and describe how revenue associated with unbilled revenue is determined.

**RESPONSE:**

**1-35. Source & Support.** Provide a worksheet by month for the period January 2023 through April 2023 in the same format and presenting the same information as is contained in Schedules 21.1, 21.2 and 21.3.

**RESPONSE:**

**1-36. Identification.** Identify the amount of American Gas Association dues assigned to Piedmont Natural Gas by year for the period 2015 through 2022.

**RESPONSE:**

**1-37. Source & Support.** [REDACTED]  
[REDACTED]  
[REDACTED].

**RESPONSE:**

**1-38. Source & Support and Explanation.** Does Piedmont incur business interruption insurance? If so, provide the following:

- Identify the annual cost incurred in 2022 as well as the account charged;
- Provide a copy of the policy; and
- Indicate whether any proceeds received from business interruption insurance should be included as operating revenue in any future ARM proceeding.

**RESPONSE:**

1-39. Source & Support and Explanation. [REDACTED]

[REDACTED]  
[REDACTED]:  
[REDACTED]  
[REDACTED]  
[REDACTED]

**RESPONSE:**

1-40. Explanation. [REDACTED]

[REDACTED]  
[REDACTED]

**RESPONSE:**

1-41. Identification and Explanation. For all employees involved in managing the advertising process and overseeing the advertising function, provide the following:

- a. Job descriptions; and
- b. Base salary and short-term incentive compensation are separately identified and allocated to the Tennessee jurisdiction.

**RESPONSE:**

1-42. Explanation. [REDACTED]

[REDACTED]:

**RESPONSE:**

- 1-43. Explanation. Has Piedmont conducted any studies or calculations estimating the relationship between overall rates and consumption (price elasticity) for any of its rate classes? If so, provide the results of the study.

**RESPONSE:**

- 1-44. Source & Support. Refer to Schedule 22. Provide the following information for each rate schedule by month for the period January 2023 through April 2023:
- a. Customer Numbers;
  - b. Sales/Transport Volumes; and
  - c. Weather Normalized volumes by class (if applicable).

**RESPONSE:**

- 1-45. Source & Support. Refer to Schedule 52P.1. For the following accounts, provide the account level detail for all account transactions identical to the categories of detail supplied in Schedule 52P.2:
- a. 921.200 Office Expenses;
  - b. 921.980 Office Supplies and Expenses; and
  - c. 923.000 Outside Services Employed.

**RESPONSE:**



1-46. Explanation. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

1-47. Source & Support and Explanation. [REDACTED]

[REDACTED]:

[REDACTED]

[REDACTED]

[REDACTED]

**RESPONSE:**

1-48. Explanation. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED].

**RESPONSE:**

1-49. Source & Support. [REDACTED]

**RESPONSE:**

1-50. Explanation. Provide a table showing the quarterly (a) DEBS Direct charges to the Tennessee jurisdiction, and (b) DEBS allocated charges to the Tennessee jurisdiction by quarter for the period January 2021 through March 2023.

**RESPONSE:**

1-51. Source & Support. Refer to Schedules 18.0 and 18.1. Provide evidence that the Company has excluded one-half of the ADIT impacts of short-term incentive compensation rather than 100% of such impacts.

**RESPONSE:**

1-52. Identification. Provide a listing of corporate assets subject to allocation to the Tennessee jurisdiction and the date such asset was placed in service.

**RESPONSE:**

1-53. Explanation. Refer to Schedule 14.2. Explain the business purpose and necessity of the various types of Transportation Equipment subject to the three-state allocation factor that is subsequently assigned to the Tennessee jurisdiction. This response should be specific for each type of Transportation equipment asset subject to the three-state allocation factor.

**RESPONSE:**

- 1-54. Identification. Refer to Schedule 14.1. Identify the various types of software underlying the Amortization of software total of \$4,150,155, along with the date such software was placed in service. Further, identify the amortization period applied to each underlying asset.

**RESPONSE:**

- 1-55. Identification. Refer to Schedule 14.1, specifically account 40400, "Franchise Amortization." Identify the underlying cost by the municipality for the Franchise Amortization and identify the period by which such costs are being amortized.

**RESPONSE:**

- 1-56. Source & Support. Refer to Schedule 30.0. Provide a summary of labor charges by expense category as shown on this schedule for the annual periods of 2020 and 2021. Please disregard the Lobbying Salary and Wages adjustment within this response.

**RESPONSE:**

- 1-57. Identification. Identify the amount of capitalized labor applied to Tennessee direct construction work orders in a) 2020, b) 2021, and c) 2022.

**RESPONSE:**

- 1-58. Explanation. Refer to the customer ratio within the calculation of the three-part composite factor within Schedule 44.0. Provide the rationale for using the twelve-month ended average customer count as of March 2021 to compute 2022 allocation factors. Why has Piedmont elected to use data with such a significant lag built into the calculation?

**RESPONSE:**

- 1-59. Source & Support. Refer to Schedule 14.2. Provide the Historic Base Period depreciation expense categorized by account and further split between direct and allocated depreciation expense. The response should include the same 'Description' categories as is referenced in Schedule 14.2.

**RESPONSE:**

- 1-60. Explanation. Refer to Schedules 14.1 and 14.2. Provide an explanation why the annualized Depreciation Expense for the Tennessee direct plant is nearly as large as the total depreciation for the Historic Base Period inclusive of allocated depreciation/amortization plus Tennessee direct depreciation.

**RESPONSE:**

- 1-61. Explanation. The pro-forma increase in depreciation expense based upon the 2022 year-end plant in service is calculated to be 13% higher than that experienced in the historic base period. Provide a comprehensive explanation that identifies the cause of this increase.

**RESPONSE:**

- 1-62. Source & Support. Provide a monthly projection of customers, by customer class, in each of the three Piedmont state jurisdictions.

**RESPONSE:**

- 1-63. Source & Support. Provide the capital budget for South Carolina and North Carolina for 2023 and 2024.

**RESPONSE:**

**1-64. Identification.** Refer to Schedule 44.2. Identify each of the business units referenced on this page.

**RESPONSE:**

**1-65. Identification.** Identify all aircraft-related costs allocated to Tennessee into the following categories: (a) Plant in Service, (b) Accumulated Depreciation, (c) Property Taxes, and (d) Operating and Maintenance costs. For purposes of this request, aircraft-related costs are associated with company-owned aircraft and would include aircraft hangars, aircraft repair services, pilot costs, aircraft insurance costs, aircraft repair equipment, aircraft-related lease costs, fuel costs, and airport fees.

**RESPONSE:**

**1-66. Identification.** Identify all Tennessee-allocated costs associated with renting or leasing private jets and related expenses incurred for Company travel.

**RESPONSE:**

**1-67. Source & Support and Identification.** Refer to Schedule 46A. Provide support for the total PNG ratios found in column BW within the "Information Systems" category of costs. Further, identify Tennessee allocated costs within the "Information Systems" category, further broken out by function description.

**RESPONSE:**

**1-68.** Source & Support and Identification. Refer to Duke Energy's 2022 10k filing with the Securities and Exchange Commission, page 130. The report indicates that "[c]ertain governance costs are allocated to each segment." Please identify each type of governance cost referenced in this statement and the associated cost allocated to Piedmonts' Tennessee jurisdiction.

**RESPONSE:**

**1-69.** Identification. Refer to Duke Energy's 2022 10k filing, page 19. Identify the number of employees and associated hours spent by Tennessee based employees in diversity and inclusion training programs in 2022. Provide an estimate of hours if actual hours are not known or recorded.

**RESPONSE:**

**1-70.** Identification. Refer to Duke Energy's 2022 10k filing, page 19. Identify the number of employees and associated hours spent by Duke Energy Business Service (DEBS) employees in diversity and inclusion training programs in 2022. Provide an estimate of hours if actual hours are not known or recorded.

**RESPONSE:**

**1-71.** Identification. Refer to Duke Energy's 2022 10k filing, page 19. Identify the number of employees and associated hours spent by Tennessee based employees in employee led councils. Provide an estimate of hours if actual hours are not known or recorded.

**RESPONSE:**

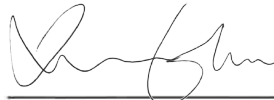
1-72. Identification. Refer to Duke Energy's 2022 10k filing, page 19. Identify the number of employees and associated hours spent by Duke Energy Business Service (DEBS) employees in employee led councils in 2022. Provide an estimate of hours if actual hours are not known or recorded.

**RESPONSE:**

1-73. Provide copies of all Environmental Social, and Governance ("ESG") related documents which contain input from Piedmont.

**RESPONSE:**

RESPECTFULLY SUBMITTED,



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**VICTORIA B. GLOVER** (BPR No. 037954)

Assistant Attorney General

**KAREN H. STACHOWSKI** (BPR No. 019607)

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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,  
with a courtesy copy by electronic mail upon:

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This the 5<sup>th</sup> day of June, 2023.



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**VICTORIA B. GLOVER**  
Assistant Attorney General