

Name of Respondent Piedmont Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
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STATEMENT OF INCOME

Tennessee

1. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in other utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 401.1, 404.2, 404.3, 407.1 and 407.2
4. Use page 122 for important notes regarding the statement of income for any account thereof.
5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
6. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
7. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.
10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)		210,584,210	191,839,766		
3	Operating Expenses					
4	Operation Expenses (401)		108,955,830	103,355,496		
5	Maintenance Expenses (402)		7,952,623	8,153,969		
6	Depreciation Expense (403)		26,744,608	25,302,151		
7	Depreciation Expense for Asset Retirement Costs (403.1)					
8	Amortization and Depletion of Utility Plant (404-405)		80,102	396,412		
9	Amortization of Utility Plant Acquisition Adj. (406)					
10	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs (407.1)					
11	Amortization of Conversion Expenses (407.2)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)		12,056,652	10,834,321		
15	Income Taxes - Federal (409.1)		60,834,747	(1,613,390)		
16	Income Taxes - Other (409.1)		1,378,702	19,328		
17	Provision of Deferred Income Taxes (410.1)		(47,870,667)	8,475,606		
18	(Less) Provision for Deferred Income Taxes - Cr. (411.1)					
19	Investment Tax Credit Adjustment - Net (411.4)		(4,188)	(4,188)		
20	(Less) Gains from Disposition of Utility Plant (411.6)					
21	Losses from Disposition of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		170,128,409	154,919,705		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		40,455,801	36,920,061		

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Tennessee

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	1,099,255,607
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	
7	Asset Retirement Cost	3,673
8	TOTAL (Total of lines 3 thru 7)	1,099,259,280
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	17,636,507
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	1,116,895,787
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	437,325,334
15	Net Utility Plant (Enter Total of line 13 less 14)	679,570,453
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	437,185,260
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	
21	Amortization of Other Utility Plant	139,222
22	TOTAL In Service (Total of lines 18 thru 21)	437,324,482
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	-
27	Held for Future Use	
28	Depreciation	
29	Amortization	
30	TOTAL Held for Future Use (Total of lines 28 and 29)	-
31	Abandonment of Leases (Natural Gas)	
32	Amortization of Asset Retirement Cost	852
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Total of lines 22, 26, 30, 31, and 32)	437,325,334

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued) Tennessee**

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	1,099,255,607			3
				4
				5
				6
	3,673			7
	1,099,259,280			8
				9
	-			10
	17,636,507			11
				12
	1,116,895,787			13
	437,325,334			14
	679,570,453			15
				16
				17
	437,185,260			18
				19
				20
	139,222			21
	437,324,482			22
				23
				24
				25
				26
				27
				28
				29
				30
				31
	852			32
	437,325,334			33

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Piedmont Natural Gas Company			
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)			Tennessee
<p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distribution of these tentative classifications in columns (c) and (d), including the reversals of the</p>			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization	30,035	
3	302 Franchises and Consents	109,186	
4	303 Miscellaneous Intangible Plant	-	
5	TOTAL Intangible Plant (Total of lines 2 thru 4)	139,221	-
6	2. Production Plant		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Measuring and Regulating Station Structures		
16	329 Other Structures		
17	330 Producing Gas Wells-Well Construction		
18	331 Producing Gas Wells-Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Measuring and Regulating Station Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration & Development Costs		
26	TOTAL Production and Gathering Plant (Total lines 8-25)	-	-
27	Products Extraction Plant		
28	340 Land and Land Rights		
29	341 Structures and Improvements		
30	342 Extraction and Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Products Storage Equipment		
33	345 Compressor Equipment		
34	346 Gas Measuring and Regulating Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant	-	-
37	TOTAL Nat. Gas Production Plant	-	-
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant	-	-

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)			Tennessee		
<p>prior year's tentative account distribution of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.</p>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
	-		30,035	301	2
	(0)		109,186	302	3
-			-	303	4
-	(0)	-	139,221		5
					6
					7
			-	325	8
			-	325	9
			-	325	10
			-	325	11
			-	326	12
			-	326	13
			-	327	14
			-	328	15
			-	329	16
			-	330	17
			-	331	18
			-	332	19
			-	333	20
			-	334	21
			-	335	22
			-	336	23
			-	337	24
			-	338	25
-	-	-	-		26
					27
			-	340	28
			-	341	29
			-	342	30
			-	343	31
			-	344	32
			-	345	33
			-	346	34
			-	347	35
-	-	-	-		36
-	-	-	-		37
			-		38
-	-	-	-		39

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				Tennessee
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant			
41	Underground Storage Plant			
42	350.1 Land	-		
43	350.2 Rights-of-Way	-		
44	351 Structures and Improvements	-		
45	352 Wells	-		
46	352.1 Storage Leaseholds and Rights	-		
47	352.2 Reservoirs	-		
48	352.3 Non-recoverable Natural Gas	-		
49	353 Lines	-		
50	354 Compressor Station Equipment	-		
51	355 Measuring and Regulating Equipment	-		
52	356 Purification Equipment	-		
53	357 Other Equipment	-		
54	TOTAL Underground Storage Plant	-		-
55	Other Storage Plant			
56	360 Land and Land Rights	630,064		
57	361 Structures and Improvements	8,787,304		61,537
58	362 Gas Holders	2,903,543		
59	363 Purification Equipment	7,875,462		
60	363.1 Liquefaction Equipment	8,854,712		50,776
61	363.2 Vaporizing Equipment	20,896,428		
62	363.3 Compressor Equipment	8,434,345		
63	363.4 Measuring and Regulating Equipment	28,381		
64	363.5 Other Equipment	5,149,283		
65	TOTAL Other Storage Plant	63,559,522		112,313
66	Base Load Liquefied Natural Gas Terminaling and Processing Plant			
67	364.1 Land and Land Rights	-		
68	364.2 Structures and Improvements	-		
69	364.3 LNG Processing Terminal Equipment	-		
70	364.4 LNG Transportation Equipment	-		
71	364.5 Measuring and Regulating Equipment	-		
72	364.6 Compressor Station Equipment	-		
73	364.7 Communications Equipment	-		
74	364.8 Other Equipment	-		
75	TOTAL Base Load Liquefied Natural			
76	Gas, Terminaling and Processing Plant	-		-
77	TOTAL Nat. Gas Storage and Proc. Plant	63,559,522		112,313
78	4. Transmission Plant			
79	365.1 Land and Land Rights	1,785,014		1,832
80	365.2 Rights-of-Way	17,597,944		53,861
81	366 Structures and Improvements	-		
82	367 Mains	200,728,201		8,843,658
83	368 Compressor Station Equipment	-		
84	369 Measuring and Reg. Sta. Equipment	22,468,949		2,514,372
85	370 Communication Equipment	-		
86	371 Other Equipment	-		
87	TOTAL Transmission Plant	242,580,108		11,413,723

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					Tennessee
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
			-	350	42
			-	350	43
			-	351	44
			-	352	45
			-	352	46
			-	352	47
			-	352	48
			-	353	49
			-	354	50
			-	355	51
			-	356	52
			-	357	53
			-		54
					55
			630,064	360	56
		3,719,382	12,568,223	361	57
		128,302	3,031,845	362	58
		(1,259,386)	6,616,076	363	59
		(1,428,538)	7,476,950	363	60
		96,163	20,992,591	363	61
		1,217,060	9,651,405	363	62
			28,381	363	63
		(2,472,983)	2,676,300	364	64
			63,671,835		65
					66
			-	364	67
			-	364	68
			-	364	69
			-	364	70
			-	365	71
			-	365	72
			-	365	73
			-	365	74
					75
			-		76
			63,671,835		77
					78
			1,786,846	365	79
			17,651,805	365	80
			-	366	81
			209,571,859	367	82
			-	368	83
			24,983,321	369	84
			-	370	85
			-	371	86
			253,993,831		87

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)			Tennessee	
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	954,760	819,838	
90	375 Structures and Improvements	218,966	419	
91	376 Mains	346,796,144	50,683,541	
92	388 House Piping	-		
93	378 Measuring and Regulating Station Equipment-General	9,018,675	2,762,502	
94	379 Measuring and Regulating Station Equipment-City Gate	5,741,746	147,253	
95	380 Services	246,880,254	19,022,835	
96	381 Meters and Meter Accessories (38110)	20,379,323	537,229	
97	382 Meter Installations	14,535,040	1,248,645	
98	383 House Regulators	5,388,419	14,808	
99	384 House Regulator Installations	3,431,219	60,081	
100	385 Industrial Measuring and Regulating Station Equipment	2,470,611	391,395	
101	386 Other Properties on Customers' Premises	-		
102	387 Other Equipment	-		
103	TOTAL Distribution Plant	655,815,157	75,688,546	
104	6. General Plant			
105	389 Land and Land Rights	4,568,585		
106	390 Structures and Improvements	21,594,948	113,104	
107	391 Office Furniture and Equipment (39110 - 39140)	(916,967)	6,226	
108	392 Transportation Equipment	9,812,997	1,389,108	
109	393 Stores Equipment	6,654		
110	394 Tools, Shop, and Garage Equipment	7,884,664	761,323	
111	395 Laboratory Equipment	105,879		
112	396 Power Operated Equipment	1,484,237		
113	397 Communication Equipment	500,965	33,128	
114	398 Miscellaneous Equipment	157,574		
115	Subtotal	45,199,536	2,302,889	
116	399 Other Tangible Property	-		
117	TOTAL General Plant	45,199,536	2,302,889	
118	TOTAL (Accounts 101 and 106)	1,007,293,545	89,517,471	
119	Gas Plant Purchased (See Instruction 8)			
120	(Less) Gas Plant Sold (See Instruction 8)			
121	Experimental Gas Plant Unclassified	-		
122	TOTAL Gas Plant in Service	1,007,293,545	89,517,471	

(0)

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				Tennessee
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				88
	-		1,774,598	374 89
177	-		219,208	375 90
211,827	5,659,387		402,927,245	376 91
	-		-	377 92
62,402	-		11,718,775	378 93
36,870	-		5,852,129	379 94
841,217	(5,659,387)		259,402,485	380 95
	541,320	350,620	21,808,492	381 96
253,417	-		15,530,268	382 97
101,322	-		5,301,905	383 98
86,722	-		3,404,578	384 99
	-		2,862,006	385 100
	-		-	386 101
	-		-	387 102
1,593,954	541,320	350,620	730,801,689	103
				104
	-		4,568,585	389 105
-	-		21,708,052	390 106
22,127	3,209,724		2,276,856	391 107
190,554	17,961		11,029,512	392 108
6,654	-		-	393 109
110,346	-		8,535,641	394 110
	-		105,879	395 111
	-		1,484,237	396 112
-	248,602		782,695	397 113
	-		157,574	398 114
329,681	3,476,287	-	50,649,031	115
			-	399 116
329,681	3,476,287	-	50,649,031	117
1,923,635	4,017,607	350,620	1,099,255,607	118
			-	119
				120
				121
1,923,635	4,017,607	350,620	1,099,255,607	122

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ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)

Tennessee

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of nondepreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
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Section A. BALANCES AND CHANGES DURING YEAR

1	Balance Beginning of Year	413,803,980	413,803,980		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	26,744,608	26,744,608		
4	(413) Expense of Gas Plant Leased to Others				
5	Transportation Expenses - Clearing	1,023,227	1,023,227		
6	Other Clearing Accounts				
7	Other Clearing (Specify):				
7.01	Amortization of leasehold improvements	80,102	80,102		
8	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 7.01)	27,847,937	27,847,937		
9	Net Charges for Plant Retired:				
10	Book Cost of Plant Retired	3,352,353	3,352,353		
11	Cost of Removal	2,106,590	2,106,590		
12	Salvage (Credit)	(53,736)	(53,736)		
13	TOTAL Net Chrgs. for Plant Ret. (Total of lines 10 thru 12)	5,405,207	5,405,207		
14	Other Debit or Credit Items (Describe): RWIP	143,908	143,908		
14.01	Transfers and Adjustments	(1,082,458)	(1,082,458)		
15	Balance End of Year (Total of lines 1, 8, 13, 14, and 14.01)	437,185,260	437,185,260		

Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS

16	Production--Manufactured Gas	0	0		
17	Intangible Plant	0	0		
18	Undistributed Depreciation				
19	Underground Gas Storage				
20	Other Storage Plant	11,028,179	11,028,179		
21	Base Load LNG Terminating and Processing Plant				
22	Transmission	15,530,860	15,530,860		
23	Distribution	358,995,013	358,995,013		
24	General	51,631,208	51,631,208		
25	TOTAL (Total of lines 16 thru 24)	437,185,260	437,185,260		

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Gas Operating Revenues				Tennessee	
1. Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.			3. Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480 - 495.		
2. Revenues in columns (b) and (c) include transition costs from upstream pipelines.					
Line No.	Title of Account (a)	REVENUES for Transition Costs and Take-or-Pay		REVENUES for GRI and ACA	
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	490 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation. of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation. of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Rev. from Nat. Gas Proc. by Others				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:	0	0	0	0
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:	0	0	0	0

Name of Respondent Piedmont Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year/Period of Report Dec. 31, 2017
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Gas Operating Revenues (Continued) Tennessee

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.

5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.

6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Line No.	OTHER REVENUES		TOTAL OPERATING REVENUES		DEKATHERMS OF NATURAL GAS	
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount for Current Year (j)	Amount for Previous Year (k)
1	120,704,250	110,052,396	120,704,250	110,052,396	9,983,698	10,462,728
2	74,808,492	67,672,039	74,808,492	67,672,039	7,399,770	7,740,891
3						
4	34,060	14,666	34,060	14,666	559	0
5						
6						
7	2,071,830	1,854,815	2,071,830	1,854,815		
8	282,437	285,764	282,437	285,764		
9						
10						
11	11,913,791	11,468,314	11,913,791	11,468,314	11,670,542	12,154,352
12						
13						
14						
15						
16	34,496	30,758	34,496	30,758		
17						
18	734,854	461,014	734,854	461,014		
19	210,584,210	191,839,766	210,584,210	191,839,766		
20	0	0	0	0		
21	210,584,210	191,839,766	210,584,210	191,839,766		

Name of Respondent Piedmont Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
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GAS OPERATION AND MAINTENANCE EXPENSES

Tennessee

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. PRODUCTION EXPENSES		
2	A. Manufactured Gas Production		
3	Manufactured Gas Production (Submit Supplemental Statement)	11,801	54,219
4	B. Natural Gas Production		
5	B1. Natural Gas Production and Gathering		
6	Operation		
7	750 Operation Supervision and Engineering		
8	751 Production Maps and Records		
9	752 Gas Wells Expenses		
10	753 Field Lines Expenses		
11	754 Field Compressor Station Expenses		
12	755 Field Compressor Station Fuel and Power		
13	756 Field Measuring and Regulating Station Expenses		
14	757 Purification Expenses		
15	758 Gas Well Royalties		
16	759 Other Expenses		
17	760 Rents		
18	TOTAL Operation (Total of lines 7 thru 17)	0	0
19	Maintenance		
20	761 Maintenance Supervision and Engineering		
21	762 Maintenance of Structures and Improvements		
22	763 Maintenance of Producing Gas Wells		
23	764 Maintenance of Field Lines		
24	765 Maintenance of Field Compressor Station Equipment		
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment		
26	767 Maintenance of Purification Equipment		
27	768 Maintenance of Drilling and Cleaning Equipment		
28	769 Maintenance of Other Equipment		
29	TOTAL Maintenance (Total of lines 20 thru 28)	0	0
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0

Name of Respondent	This Report Is:	Date of Report	Year of Report
Piedmont Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/01/18	Dec. 31, 2017

Manufactured Gas Production Expenses

Tennessee

Account (a)	Amount For Current Year (b)	Amount For Previous Year (c)
Operation		
71700 Liquefied Petroleum Gas Expense	\$0	\$0
72800 Liquefied Petroleum Gas	0	0
73500 Misc. Production Expenses	11,801	54,219
Total Operation	<u>11,801</u>	<u>54,219</u>
Maintenance		
74100 Structures and Improvements	0	0
74200 Production Equipment	0	0
Undistributed Payroll	0	0
Total Maintenance	<u>0</u>	<u>0</u>
Total Manufactured Gas Production Expenses	<u>\$11,801</u>	<u>\$54,219</u>

Name of Respondent Piedmont Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
31	B2. Products Extraction			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility - Credit			
46	783 Rents			
47	TOTAL Operation (Total of lines 33 thru 46)	0	0	0
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Regulating Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Total of lines 49 thru 56)	0	0	0
58	TOTAL Products Extraction (Total of lines 47 and 57)	0	0	0

Name of Respondent Piedmont Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Total of lines 61 thru 64)	0	0	
66	D. Other Gas Supply Expenses			
67	Operation			
68	800 Natural Gas Well Head Purchases			
69	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
70	801 Natural Gas Field Line Purchases			
71	802 Natural Gas Gasoline Plant Outlet Purchases			
72	803 Natural Gas Transmission Line Purchases			
73	804 Natural Gas City Gate Purchases	67,277,350	53,449,172	
74	804.01 Unbilled Revenues	2,716,460	4,054,322	
75	804.1 Liquefied Natural Gas Purchases			
76	(Less) 805.1 Purchased Gas Cost Adjustments			
77	TOTAL Purchased Gas (Total of lines 68 thru 76)	69,993,810	57,503,494	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expense-Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations	70,619	112,392	
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses	164,228	154,661	
85	TOTAL Purchased Gas Expenses (Total of lines 80 thru 84)	234,847	267,053	

Name of Respondent Piedmont Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
86	808.1 Gas Withdrawn from Storage - Debit	0	0	
87	(Less) 808.2 Gas Delivered to Storage -Credit			
88	809.1 Withdrawal of Liquefied Natural Gas for Processing - Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing - Credit			
90	Gas used in Utility Operation - Credit			
91	810 Gas Used for Compressor Station Fuel - Credit			
92	811 Gas Used for Products Extraction - Credit			
93	812 Gas Used for Other Utility Operations - Credit	0	0	
94	TOTAL Gas Used in Utility Operations - Credit (Total of lines 91 thru 93)	0	0	
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95)	70,228,657	57,770,547	
97	TOTAL Production Expenses (Total of lines 3,30,58,65 and 96)	70,240,458	57,824,766	
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES			
99	A. Underground Storage Expenses			
100	Operation			
101	814 Operation Supervision and Engineering			
102	815 Maps and Records			
103	816 Wells Expenses			
104	817 Lines Expense			
105	818 Compressor Station Expenses			
106	819 Compressor Station Fuel and Power			
107	820 Measuring and Regulating Station Expenses			
108	821 Purification Expenses			
109	822 Exploration and Development			
110	823 Gas Losses			
111	824 Other Expenses			
112	825 Storage Well Royalties			
113	826 Rents			
114	TOTAL Operation (Total of lines 101 thru 113)	0	0	

Name of Respondent Piedmont Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering			
117	831 Maintenance of Structures and Improvements			
118	832 Maintenance of Reservoirs and Wells			
119	833 Maintenance of Lines			
120	834 Maintenance of Compressor Station Equipment			
121	835 Maintenance of Measuring and Regulating Station Equipment			
122	836 Maintenance of Purification Equipment			
123	837 Maintenance of Other Equipment			
124	TOTAL Maintenance (Total of lines 116 thru 123)	0	0	0
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	0
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	198,536	202,792	
129	841 Operation Labor and Expenses	546,117	583,777	
130	842 Rents			
131	842.1 Fuel			
132	842.2 Power	0	0	
133	842.3 Gas Losses			
134	TOTAL Operation (Total of lines 128 thru 133)	744,653	786,569	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering			
137	843.2 Maintenance of Structures	334,155	317,113	
138	843.3 Maintenance of Gas Holders	0	0	
139	843.4 Maintenance of Purification Equipment	0	528	
140	843.5 Maintenance of Liquefaction Equipment	183,364	0	
141	843.6 Maintenance of Vaporizing Equipment	0	0	
142	843.7 Maintenance of Compressor Equipment	36,570	1,381	
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0	
144	843.9 Maintenance of Other Equipment	23,821	1,601	
145	TOTAL Maintenance (Total of lines 136 thru 144)	577,910	320,623	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	1,322,563	1,107,192	

Name of Respondent Piedmont Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts-Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	TOTAL Operation (Total of lines 149 thru 164)		0	0
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	TOTAL Maintenance (Total of lines 167 thru 174)		0	0
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 & 175)		0	0
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)		1,322,563	1,107,192

Name of Respondent Piedmont Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	15,773	14,519	
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses	231	0	
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expense	1,369	0	
187	857 Measuring and Regulating Station Expenses	866	534	
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	TOTAL Operation (Total of lines 180 thru 190)	18,239	15,053	
192	Maintenance			
193	861 Maintenance Supervision and Engineering	15,773	19,517	
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains	432,593	413,906	
196	864 Maintenance of Compressor Station Equipment	1,336	870	
197	865 Maintenance of Measuring and Regulating Station Equipment	713	887	
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment	0	0	
200	TOTAL Maintenance (Total of lines 193 thru 199)	450,415	435,180	
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	468,654	450,233	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	531,900	559,303	
205	871 Distribution Load Dispatching	0	0	
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			

Name of Respondent Piedmont Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	1,943,403	2,051,556	
209	875 Measuring and Regulating Station Expenses-General	500,834	757,211	
210	876 Measuring and Regulating Station Expenses-Industrial	0	0	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	0	0	
212	878 Meter and House Regulator Expense	2,057,965	2,028,209	
213	879 Customer Installations Expenses	2,059,160	2,152,626	
214	880 Other Expenses	412,009	432,036	
215	881 Rents	11,828	13,296	
216	TOTAL Operation (Total of lines 204 thru 215)	7,517,099	7,994,237	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	39,432	30,089	
219	886 Maintenance of Structures and Improvements	136,784	141,505	
220	887 Maintenance of Mains	2,749,328	2,887,725	
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Measuring and Regulating Station Equipment-General	27,413	943	
223	890 Maintenance of Meas. and Regulating Station Equipment-Industrial	164,845	130,127	
224	891 Maintenance of Meas. and Reg. Station Equip.-City Gate Check Station	57	89	
225	892 Maintenance of Services	2,178,299	1,725,861	
226	893 Maintenance of Meters and House Regulators	847,504	999,740	
227	894 Maintenance of Other Equipment	0	0	
228	TOTAL Maintenance (Total of lines 218 thru 227)	6,143,662	5,916,079	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	13,660,761	13,910,316	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	110,154	135,129	
233	902 Meter Reading Expenses	171,389	157,053	
234	903 Customer Records and Collection Expenses	2,824,890	2,537,256	

Name of Respondent Piedmont Natural Gas Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)			Tennessee	
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	661,572	512,885	
236	905 Miscellaneous Customer Accounts Expenses	2,452	4,378	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	3,770,457	3,346,701	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	130,688	141,834	
241	908 Customer Assistance Expenses	8	0	
242	909 Informational and Instructional Expenses	0	46	
243	910 Miscellaneous Customer Service and Informational Expenses	1,781	1,089	
244	TOTAL Customer Service and Informational Expenses (Total lines 240 thru 243)	132,477	142,969	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	857,888	913,680	
248	912 Demonstrating and Selling Expenses	1,417	1,788	
249	913 Advertising Expenses	105,744	125,555	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	965,049	1,041,023	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	9,267,931	8,872,008	
255	921 Office Supplies and Expenses	2,507,296	3,180,831	
256	(Less) 922 Administrative Expenses Transferred-Credit	(3,410,629)	(3,079,340)	
257	923 Outside Services Employed	3,644,922	4,404,877	
258	924 Property Insurance	186,602	55,574	
259	925 Injuries and Damages	621,979	1,188,178	
260	926 Employee Pensions and Benefits	9,633,052	7,957,191	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	1,321,226	1,521,674	
263	(Less) 929 Duplicate Charges-Credit			
264	930.1 General Advertising Expenses			
265	930.2 Miscellaneous General Expenses	821,942	7,511,048	
266	931 Rents	973,079	592,136	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	25,567,400	32,204,177	
268	Maintenance			
269	935 Maintenance of General Plant	780,633	1,482,087	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	26,348,033	33,686,264	
271	TOTAL Gas O&M Expenses (Total of lines 97, 177, 201, 229, 237, 244, 251, and 270)	116,908,452	111,509,464	

Name of Respondent Piedmont Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2018	Year of Report Dec. 31, 2017
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) Tennessee
(Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant	1,590,561			
7	Base load LNG terminaling and processing plant				
8	Transmission plant	3,687,450			
9	Distribution plant	18,260,650			
10	General plant	3,205,947			
11	Common plant - gas				
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25	TOTAL	26,744,608	0	0	0

Name of Respondent Piedmont Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/2018	Year of Report Dec. 31, 2017
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405) Tennessee
(Except Amortization of Acquisition Adjustments) (Continued)

column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to f) (h)	Functional Classification (a)	Line No.
		0	Intangible plant	1
		0	Production plant, manufactured gas	2
		0	Production and gathering plant, natural gas	3
		0	Products extraction plant	4
		0	Underground gas storage plant	5
		1,590,561	Other storage plant	6
		0	Base load LNG terminaling and processing plant	7
		3,687,450	Transmission plant	8
		18,260,650	Distribution plant	9
80,102		3,286,049	General plant	10
		0	Common plant - gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
80,102	0	26,824,710	TOTAL	25

Name of Respondent	This Report Is:	Date of Report	Year of Report
Piedmont Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/01/18	Dec. 31, 2017

DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)

Tennessee

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Production Plant, Manufactured Gas		
4	Other Gas Storage Plant	62,986	2.53
5	Transmission Plant		
6	Transmission Plant	246,500	1.50
7	Distribution Plant	698,398	2.61
8	General Plant	34,664	9.25
9			
10	Total	1,042,548	2.57

Notes to Depreciation, Depletion and Amortization of Gas Plant

Depreciation expense is computed monthly using the straight-line method applied to end of the month depreciable costs. Rates are approved by the state regulatory commissions.

G-2	Name of Respondent	This Report Is:	Date of Report	Year of Report
	Piedmont Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/01/18	Dec. 31, 2017
1	GAS PLANT IN SERVICE - TENNESSEE			
2	Include in column (e) entries reclassifying property from one account or utility service to another, etc. Corrections of entries of the current or immediately			
3	preceding year should be recorded in column © or column (d), as they are corrections of additions or retirements.			
4	Account	Balance First of	Additions	Retirements
5		Year (Acct. 101)	During Year	During Year
6	(a)	(b)	(c)	(d)
7				Adjustments
				Dr. or (Cr.)
				(e)
8	Intangible Plant			
9	Organization (301)	30,035		
10	Franchises and Consents (302)	109,186		
11	Miscellaneous Intangible Plant (303)			
12	Production Plant			
13	Land and Land Rights (304)			
14	Structures and Improvements (305)			
15	LP Gas and Equipment (311)			
16	Storage Plant			
17	Land and Land Rights (360)	630,064		
18	Structures and Improvements (361)	8,787,304	61,537	3,719,383
19	Gas Holders (362)	2,903,543		128,302
20	Purification Equipment (363)	7,875,462		(1,259,386)
21	Liquefaction Equipment (363.1)	8,854,712	50,776	(1,428,538)
22	Vaporizing Equipment (363.2)	20,896,428		96,162
23	Compressor Equipment (363.3)	8,434,345		1,217,060
24	Meas. and Regulating Equip. (363.4)	28,381		
25	Other Equipment (363.5)	5,149,283		(2,472,983)
26	Transmission Plant			
27	Land and Land Rights (365.1)	1,785,014	1,832	
28	Rights-of-Way (365.2)	17,597,944	53,861	
29	Structures and Improvements (366)			
30	Mains (367)	200,728,201	8,843,658	
31	Compressor Station Equipment (368)			
32	Meas. and Reg. Station Equip. (369)	22,468,949	2,514,372	
33	Communication Equipment (370)			
34	Other Equipment (371)			
35	Distribution Plant			
36	Land and Land Rights (374)	954,761	819,838	
37	Structures and Improvements (375)	218,966	419	177
38	Mains (376)	352,455,531	50,683,540	211,827
39	Compressor Station Equipment (377)			
40	Meas. and Reg. Sta. Equip.-General (378)	9,018,675	2,762,502	62,402
41	Meas. and Reg. Sta. Equip.-City Gate (379)	5,741,746	147,253	36,870
42	Services (380)	246,880,254	19,192,203	841,217
43	Meters (381)	20,379,323	537,229	891,940
44	Meter Installations (382)	14,535,040	1,248,645	253,417
45	House Regulators (383)	5,388,419	14,808	101,322
46	House Regulators Installation (384)	3,431,219	60,081	86,722
47	Industrial Meas. and Reg. Sta. Equip. (385)	2,470,611	391,395	
48	Other Prop. on Customers' Premises (386)			
49	Other Equipment (387)			
50	House Piping (388)			
51	General Plant			
52	Land and Land Rights (389)	4,568,585		
53	Structures and Improvements (390)	21,594,948	113,104	
54	Office Furniture and Equipment (391)	(916,967)	6,226	22,127
55	Transportation Equipment (392)	9,812,997	1,389,109	190,555
56	Stores Equipment (393)	6,654		6,654
57	Tools, Shop and Garage Equipment (394)	7,884,664	761,323	110,346
58	Laboratory Equipment (395)	105,879		
59	Power Operated Equipment (396)	1,484,237		
60	Communication Equipment (397)	500,965	33,128	0
61	Miscellaneous Equipment (398)	157,574		248,602
62	Other Tangible Property (399)			
63	Total Above Plant Accounts	1,012,952,932	89,686,839	1,923,636
64	Allocation of Common Plant to Gas Utility			4,368,227
	Total Above Including Common Plant	1,012,952,932		

Name of Respondent Piedmont Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/01/18	Year of Report Dec. 31, 2017
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G-3

GAS PLANT IN SERVICE (Cont.)

Balance End of Year (Acct. 101) (f)	Balance End of Year		Amounts Applicable to Tennessee Col. (g) - Col. (h) (i)	Tenn. Total Plant in Service Col. (f) - Col. (h) (j)	Amounts Located in Other States (k)
	Common Plant Included in Col. (f) (g)	Amounts in Col. (g) Applicable to Other States (h)			
30,035				30,035	19,877
109,186				109,186	650,189
					2,565,015
630,064				630,064	3,735,209
12,568,224				12,568,224	32,534,487
3,031,845				3,031,845	10,708,928
6,616,076				6,616,076	15,172,019
7,476,950				7,476,950	8,106,977
20,992,590				20,992,590	41,715,576
9,651,405				9,651,405	5,816,086
28,381				28,381	293,884
2,676,300				2,676,300	10,704,661
1,786,846				1,786,846	11,738,731
17,651,805				17,651,805	124,266,763
209,571,859				209,571,859	1,866,973,355
					190,524,205
24,983,321				24,983,321	203,535,366
1,774,599				1,774,599	13,178,427
219,208				219,208	1,378,187
402,927,244				402,927,244	1,211,503,831
11,718,775				11,718,775	37,861,047
5,852,129				5,852,129	47,744,461
265,231,240				265,231,240	774,952,261
21,808,492				21,808,492	164,120,432
15,530,268				15,530,268	44,915,793
5,301,905				5,301,905	14,884,059
3,404,578				3,404,578	216,858
2,862,006				2,862,006	51,729,561
					743,304
					43,672
					0
4,568,585				4,568,585	4,292,701
21,708,052				21,708,052	87,265,692
2,276,857				2,276,857	243,650,202
11,029,511				11,029,511	62,277,082
0				0	7,239
8,535,641				8,535,641	38,405,280
105,879				105,879	1,485,507
1,484,237				1,484,237	15,321,099
782,695				782,695	35,585,684
157,574				157,574	3,091,725
1,105,084,362				1,105,084,362	5,383,715,432
1,105,084,362				1,105,084,362	

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	Name of Respondent	This Report Is:		Date of Report	Year of Report
	Piedmont Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/01/18	Dec. 31, 2017
1	ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT IN SERVICE				
2	(Acct. 108)				
3					
4	Account	Balance First	S.L. Dpr.	Straight Line	Other Additions
5	(a)	of Year	Rate % Used	Accruals	or (Deductions)
6		(b)	(c)	(d)	(e)
7	PRODUCTION AND STORAGE				
8					
9	Land Rights (304.2)	0			
10	LP Gas and Equipment (311)	0			
11	Structures and Improvements (361)	739,355		226,636	
12	Gas Holders (362)	2,903,543		2,374	
13	Purification Equipment (363)	859,050		189,518	
14	Liquefaction Equipment (363.1)	2,025,736		189,351	
15	Vaporizing Equipment (363.2)	1,271,515		592,722	
16	Compressor Equipment (363.3)	778,001		313,015	
17	Meas. and Regulating Equip. (363.4)	(20,645)		807	
18	Other Equipment (363.5)	881,063		76,138	0
19	Other (Please Specify):				
20	Other (Please Specify):				
21	Other (Please Specify):				
22	TRANSMISSION PLANT				
23	Land Rights (365.12)	501,282		220,426	
24	Structures and Improvements (366)				
25	Mains (367)	10,925,956		2,931,863	0
26	Compressor Station Equipment (368)	0			
27	Meas. and Reg. Station Equip. (369)	423,152		528,180	
28	Communication Equipment (370)				
29	Other Equipment (371)				
30	DISTRIBUTION PLANT				
31	Land Rights (374.20)	1,796		6,981	
32	Structures and Improvements (375)	170,512		3,099	177
33	Mains (376)	106,267,928		5,475,234	(143,908)
34	Compressor Station Equipment (377)				
35	Meas. and Reg. Sta. Equip.-General (378)	3,910,214		330,467	62,402
36	Meas. and Reg. Sta. Equip.-City Gate (379)	2,406,306		121,693	36,870
37	Services (380)	208,353,379		10,409,119	841,217
38	Meters (381)	12,001,960		1,198,635	(175,430)
39	Meter Installations (382)	6,545,873		422,163	253,417
40	House Regulators (383)	2,765,349		143,488	101,322
41	House Regulators Installation (384)	2,393,852		94,328	86,722
42	Industrial Meas. and Reg. Sta. Equip. (385)	510,952		62,423	
43	Other Prop. on Customers' Premises (386)	0			
44	Other Equipment (387)	0			
45					
46	GENERAL PLANT				
47	Structures and Improvements (390)	5,820,796		566,515	84,647
48	Office Furniture and Equipment (391)	31,290,319		2,405,757	1,257,888
49	Transportation Equipment (392)	6,742,454		1,023,228	0
50	Stores Equipment (393)	6,654		0	6,654
51	Tools, Shop and Garage Equipment (394)	1,146,851		31,550	110,346
52	Laboratory Equipment (395)	76,296		1,249	
53	Power Operated Equipment (396)	515,920		42,288	
54	Communication Equipment (397)	1,491,070		222,554	86,580
55	Miscellaneous Equipment (398)	97,491		16,136	
56	Other Tangible Property (399)	0			
57	Other (Please Specify): Est. Depreciation	0			
58	Other (Please Specify):				
59	Total	413,803,980	0	27,847,937	938,550
					3,352,353

Name of Respondent		This Report Is:		Date of Report	Year of Report
Piedmont Natural Gas Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		04/01/18	Dec. 31, 2017
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT IN SERVICE (Acct. 108) (Cont.)					
Cost of Removal (g)	Salvage (h)	Tennessee Balances End of Year (i)	Balance End of Year for Plant Located in Other States (j)	Tennessee (k)	
				Total Depreciation Expense	27,847,937
				Less Amounts Charged	1,023,228
		0	0	Less Allocation of Depreciation on Common Plant	
		0	0		
		965,991	6,754,393	Total Gas Depreciation	26,824,709
		2,905,917	10,614,190		
		1,048,568	2,834,302	Total Reserve Balance	437,185,260
		2,215,087	2,188,249	Less Allocation of Reserve on Common Plant	
		1,864,237	10,374,035	Total Depreciation Expense	437,185,260
		1,091,016	3,303,752		
		(19,838)	69,069		
		957,201	1,425,264	Explanation of Items in Col. (e):	
				Amounts charged to clearing accounts:	
				Overhead allocation	0
				Transportation	1,023,228
					1,023,228
		721,708	18,490,682		
			0		
0		13,857,819	255,286,566		
		0	28,953,869		
0		951,332	23,091,700		
		8,777	1,354,963		
50		173,384	784,956		
48,589		111,338,839	551,378,797		
17,488		4,160,791	8,281,233		
9,885		2,481,244	11,935,437		
2,014,307		215,906,974	371,288,876		
16,271	4,901	12,428,036	57,071,022		
		6,714,619	4,752,659		
		2,807,515	5,309,702		
		2,401,458	6,272		
0		573,375	16,574,894		
		0	816,256		
		0	10,148		
		6,302,664	28,414,681		
	0	34,263,686	95,552,017		
	48,835	7,620,381	31,088,099		
		0	(21,896)		
		1,068,055	7,828,610		
		77,545	323,317		
		558,208	6,025,585		
		1,627,044	17,709,668		
		113,627	1,397,106		
		0	0		
		0	0	Note: Report in column (e) additional depreciation expense	
				Commission to be charged where tax depreciation allowed	
2,106,590	53,736	437,185,260	1,581,268,473	book amounts.	

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G-6	Name of Respondent Piedmont Natural Gas Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/01/2018	Year of Report Dec. 31, 2017
1	GAS OPERATING REVENUES AND EXPENSES			
2				
3		Tennessee	Tennessee	
4		Intra-state	Intra-state	
5	Particulars	Operations	Operations	Difference
6	(a)	(b)	(c)	(d)
7		This Year	Last Year	
8	OPERATING REVENUES			
9	SALES OF GAS			
10	Residential Sales (480)	120,704,250	110,052,396	10,651,854
11	Commercial and Industrial Sales (481)	74,808,492	67,672,039	7,136,453
12	Other Sales to Public Authorities (482)			
13	Sales for Resale (483)	34,060	14,666	19,394
14	Interdepartmental Sales (484)			
15	Other (Please Specify)			
16	Other (Please Specify)			
17	Total Sales of Gas	195,546,801	177,739,101	17,807,700
18				
19	OTHER OPERATING REVENUES			
20	Forfeited Discounts (487)	2,071,830	1,854,815	217,015
21	Miscellaneous Service Revenues (488)	282,437	285,764	(3,327)
22	Revenues from Transportation of Gas of Others (489)	11,913,791	11,468,314	445,477
23	Rent from Gas Property (493)	34,496	30,758	3,738
24	Interdepartmental Rents (494)			
25	Other Gas Revenues (495)	734,854	461,014	273,840
26	Other (Please Specify)			
27	Total Other Operating Revenues	15,037,409	14,100,665	936,744
28	Total Operating Revenues (400)	210,584,210	191,839,766	18,744,444
29				
30	OPERATING EXPENSES			
31	Gas Production Expenses (700-798)	11,801	54,220	(42,419)
32	Purchased Gas Expenses (800-813)	70,228,657	57,770,547	12,458,110
33	Total Production Expenses	70,240,458	57,824,767	12,415,691
34	Underground Storage Expenses (814-837)			
35	Other Storage Expenses (840-848.3)	1,322,563	1,107,192	215,371
36	Transmission Expenses (850-867)	468,655	450,233	18,422
37	Distribution Expenses (870-894)	13,660,761	13,910,316	(249,555)
38	Customer Accounts Expenses (901-905)	3,770,457	3,346,701	423,756
39	Customer Service Expenses (909-912)	132,477	142,969	(10,492)
40	Sales Expenses (915-918)	965,049	1,041,023	(75,974)
41	Administrative and General Expenses (920-932)	26,348,032	33,686,264	(7,338,232)
42	Other (Please Specify)			
43	Other (Please Specify)			
44	Total Operation and Maintenance	116,908,452	111,509,465	5,398,987
45	Depreciation Expense (403)	26,744,608	25,302,151	1,442,457
46	Amortization and Depletion of Producing Natural Gas Land (404.1)			
47	Amortization of Underground Storage Land (404.2)			
48	Amortization of Other Limited-Term Utility Plant (404.3)	80,102	396,412	(316,310)
49	Amortization of Other Utility Plant (405)			
50	Amortization of Utility Plant Acquisition Adjustments (406)			
51	Amortization of Property Losses (407.1)			
52	Amortization of Conversion Expenses (407.2)			
53	Taxes Other than Income Taxes (408.1)	12,056,652	10,834,321	1,222,331
54	Income Taxes (409.1)	62,213,450	(1,594,062)	63,807,512
55	Provision for Deferred Income Taxes, Operating (410.1)	(47,870,667)	8,475,606	(56,346,273)
56	Income Taxes Deferred in Prior Years-Credit, Operating (411.1)			
57	Investment Tax Credits, Deferred (412.1)			
58	Investment Tax Credits, Restored (412.2)	(4,188)	(4,188)	(0)
59	Other (Please Specify)			
60	Other (Please Specify)			
61	Total Operating Expenses	170,128,409	154,919,705	15,208,704
62	Operating Income	40,455,801	36,920,061	3,535,740

Name of Respondent Piedmont Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/01/18	Year of Report Dec. 31, 2017
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REVENUES FROM SALES OF GAS

Report separately data requested for each rate schedule, classified between space heating and non-space heating customers and show totals for each revenue account, 480-484 included. Report average number of customers on basis of number of meters. Where meters are added for billing purposes, count one customer for each group of meters so added. Compute averages on basis of 12 figures at the end of each month. For industrial interruptible sales, report data by priority of interruption if not provided by separate rate schedules.

Rate Schedule (a)	Tennessee This Year			Tennessee Last Year		
	Revenues (b)	MCF/DKT (c)	Customers (d)	Revenues (b)	MCF/DKT (c)	Customers (d)
Residential	120,704,249	9,983,698	163,459	110,052,396	10,462,728	160,142
Commercial-Firm	73,199,342	7,070,554	17,754	65,845,295	7,335,466	17,535
Commercial-Interruptible						
Commercial-Transportation-Firm						
Commercial-Transportation-Interruptible						
Commercial-Total	73,199,342	7,070,554	17,754	65,845,295	7,335,466	17,535
Industrial-Firm	1,643,210	329,775	24	1,841,410	405,425	23
Industrial-Interruptible						
Industrial-Transportation-Firm	11,913,792	11,670,542	129	11,468,314	12,154,352	131
Industrial-Transportation-Interruptible						
Industrial-Total	13,557,002	12,000,317	153	13,309,724	12,559,777	154
Other-Firm						
Other-Interruptible						
Other-Transportation-Firm						
Other-Transportation-Interruptible						
Other-Total	0	0	0	0	0	0
Total Firm Sales	195,546,801	17,384,027	181,237	177,739,101	18,203,619	177,700
Total Interruptible Sales	0	0	0	0	0	0
Total Firm Transportation	11,913,792	11,670,542	129	11,468,314	12,154,352	131
Total Interruptible Transportation	0	0	0	0	0	0
Total Throughput	207,460,593	29,054,569	181,366	189,207,415	30,357,971	177,831

Please describe any unusual or special contract sales below.

Note: Total throughput for the Company includes both sales of gas per line 17 of page G-6 and revenues from the transportation of gas of others per line 22 of page G-6.

*Note: A breakdown between firm and interruptible revenues, dekatherms and customers is not readily available.

