

**Before the
North Carolina Utilities Commission**

Docket No. G-9, Sub 837

GENERAL RATE CASE

**Direct Testimony and Exhibits
of
Kally Couzens**

**On Behalf Of
Piedmont Natural Gas Company, Inc.**

1 **Q. Please state your name and business address.**

2 A. My name is Kally Couzens. My business address is 525 South Tryon Street,
3 Charlotte, North Carolina.

4 **Q. By whom and in what capacity are you employed?**

5 A. I am employed by Piedmont Natural Gas Company, Inc. (“Piedmont” or the
6 “Company”) as the Director of Gas Rates & Regulatory Strategy.

7 **Q. Please describe your educational and professional background.**

8 A. I graduated from the University of South Florida in May of 2001 with a
9 Bachelor of Science degree in Business Administration. I was employed by
10 TECO Energy Inc. from 2001 to 2007 in the Strategic and Financial
11 Analysis department. I was hired by Piedmont as a Business Development
12 Analyst in December 2007. In 2009, I joined Piedmont’s Rates and
13 Regulatory Affairs department where I have held various roles with
14 increasing responsibility and oversight. In 2023, I assumed my current
15 position as the Director of Gas Rates & Regulatory Strategy.

16 **Q. Have you previously testified before the North Carolina Utilities
17 Commission (“Commission”) or any other regulatory authority?**

18 A. Yes. I have presented testimony before this Commission in Piedmont’s
19 prior general rate case proceedings in Docket No. G-9, Subs 631, 743, and
20 781. I have also presented testimony before the Public Service Commission
21 of South Carolina and the Tennessee Public Utility Commission.

22 **Q. What is the purpose of your testimony in this proceeding?**

23 A. The purpose of my testimony in this proceeding is to support Piedmont’s

1 application in this case. Specifically, my testimony explains and supports
2 the results of Piedmont’s allocated cost of service study (“ACOSS”) and the
3 Company’s proposed revenues by rate schedule and the rates designed to
4 achieve those revenues.

5 **Q. Do you have any exhibits as part of your testimony?**

6 A. Yes. The following exhibits are part of my testimony and are attached
7 hereto:

- 8 Exhibit__(KAC-1) Allocated Cost of Service Study
- 9 Schedule 1 – Class Cost of Service Study by Rate Schedule
 - 10 Schedule 2 – Class Cost of Service by Function
 - 11 Schedule 3 – Class Allocation Factors by Rate Schedule
 - 12 Schedule 4 – Class Allocation Factors by Function
 - 13 Schedule 5 – Class Allocation and Functionalization/Classification
 - 14 Allocator Descriptions
 - 15 Schedule 6 – Summary Rates of Return by Rate Schedule
- 16 Exhibit__(KAC-2) Comparison of Revenues
- 17 Schedule 1 – Comparison of End of Period Revenues to Proposed
 - 18 Revenues
 - 19 Schedule 2 – Comparison of End of Period Revenues to Proposed
 - 20 Revenues by Revenue Component Change
- 21 Exhibit__(KAC-3) Margin Allocation by Tariff Rate Schedule
- 22 Exhibit__(KAC-4) Computation of Proposed Revenue by Rate Schedule

- 1 Exhibit__(KAC-5) Computation of Proposed Revenue by Rate Schedule
2 and Rate Element
- 3 Exhibit__(KAC-6) Purchased Gas Expense
- 4 Exhibit__(KAC-7) Proposed Cost of Gas Demand Rates and
5 Apportionment Factors
- 6 Exhibit__(KAC-8) Excess Deferred Income Taxes (“EDIT”) Rider Flow-
7 through
8 Schedule 1 – Computation of Credit for EDIT Rider
9 Schedule 2 – Computation of EDIT Rider Rates
10 Schedule 3 – Computation of EDIT Rider Flow-through Revenues
- 11 Exhibit__(KAC-9) Proposed Factors for the Margin Decoupling Tracker
12 Mechanism
- 13 Exhibit__(KAC-10) Proposed Revenue Rates
- 14 Exhibit__(KAC-11) Summary of Customer Bills and Dekatherms by Rate
15 Schedule
- 16 Exhibit__(KAC-12) Pro forma Monthly Volumes by Rate Schedule

17 **Q. Were these exhibits prepared by you or under your direction?**

18 A. Yes.

19 **Test Period**

20 **Q. What Test Period did Piedmont utilize in preparing this case?**

21 A. Piedmont used the 12 months ended December 31, 2023.

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Allocated Cost of Service Study

Q. Please briefly describe Piedmont’s approach to performing the ACOSS for this proceeding.

A. The Company prepared the ACOSS, a fundamental tool of ratemaking in this proceeding, following standard cost allocation principles to first functionalize rate base, expenses, and revenues, and then allocate those components to the rate classes.

Q. Have you prepared any exhibits for the ACOSS performed for this proceeding?

A. Yes. I prepared Exhibit __ (KAC-1), Schedules 1 through 6, which provide details of the ACOSS that are explained below.

Q. What are the steps in the development of an ACOSS?

A. The three necessary steps for every ACOSS are functionalization, classification, and allocation. The Company loaded supporting data into its ACOSS model to provide detailed information required to perform the study. For the functionalization and classification steps, the model provides results for the per books data, the pro forma adjusted data, and the proposed revenue adjusted data.

Q. Please explain each step in more detail.

A. Functionalization – First, Piedmont separated its investment and operating costs into specified functional categories set forth by the Federal Energy Regulatory Commission’s Uniform System of Accounts. For this study, Piedmont utilized the following:

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- Production and Storage – This function is associated with the procurement, upstream transmission, and storage of commodity gas supply, and includes any facilities and expenses associated with the production of gas.
- Transmission – Transmission function is associated with the large diameter, high-pressure lines and facilities that transmit natural gas to smaller distribution assets.
- Distribution – This function is associated with the investment and expenses related to the assets that deliver natural gas in close proximity to natural gas loads. This includes items related to connecting customers, metering, regulating, and other services. Intangible plant, general plant, other rate base additions and other rate base deductions are allocated to storage, transmission, and distribution functions for the purpose of rate base calculations.

Classification – Next, the Company classified costs by differentiating the costs based upon two primary cost drivers: demand and customer-related costs. Piedmont classified its investment and expenses based on the manner in which it incurred the costs. For example, the Company classified costs as demand-related if they are associated with serving peak requirements in the system and costs as customer-related if they are associated with providing customers access to and active status on the distribution system. The Company incurs customer-related costs, which include the costs of service lines, meters, and billing, in a manner that is unrelated to the amount

1 of gas consumed by the customer. Some costs are related to both demand
2 and customer and are allocated appropriately. The Company considers
3 storage and transmission items as 100% demand-related, while it directly
4 assigns distribution items to either demand, customer, or both based on their
5 attributes. Examples of classification include the following:

- 6 • Distribution Mains – Piedmont allocates distribution mains based on
7 a minimum-size distribution study. The premise underlying the
8 study is that the size of the main is based upon serving peak load
9 and the length of the main is based on the number of customers on
10 the main.
- 11 • Distribution Supervision Expenses – Piedmont allocates distribution
12 supervision expenses based on the percentages of net plant it
13 attributes directly to demand, customer, and distribution mains.
- 14 • Mains and Services Expense – General ledger account number 874
15 supports both mains, which are customer and demand-related, and
16 services, which are 100% customer-related. The expenses are
17 classified into a mains component and a services component based
18 on gross plant. The mains component is classified into customer
19 and demand using a minimum-size distribution study.
- 20 • Administrative and General (“A&G”) Costs – The Company
21 allocates A&G costs based on a labor study and attributes each
22 function based on their percentage of operating labor costs of
23 general ledger account numbers 735 through 916.

1 Allocation – Finally, Piedmont selects one or more allocation factors for
2 each functionalized and classified cost component to distribute costs among
3 rate classes. The Company chooses allocation factors based on cost
4 causation principles, which attempt to spread costs among classes in
5 proportion to their contribution to the factors that caused costs to be
6 incurred.

7 The Piedmont ACOSS follows a system-utilization method,
8 whereby the Company based the demand allocator in the study on the Peak
9 and Average method. Through this method, Piedmont allocates fixed
10 demand costs to both peak and off-peak loads.

11 The Company grouped other allocation factors into three main
12 categories:

- 13 • Summary Statistics – These are statistics for each class that include
14 throughput, winter throughput, and number of bills.
- 15 • Internal Allocators – These are allocators determined within the
16 ACOSS based on investment or expenses. Examples include Total
17 Utility Plant and Total Operations and Maintenance. The Company
18 calculates these factors in the build-up of the study and applies them
19 to various components.
- 20 • Special Studies – The Company develops these studies as a result of
21 incurring significant capital investment and expenses.

- 1 | **Q. What special studies did Piedmont use in this ACOSS?**
- 2 | A. Piedmont prepared four special studies for this ACOSS that examine
- 3 | investment and expenses:
- 4 | • Labor Study – The Company functionalized, classified, and then
 - 5 | allocated labor costs to rate classes based on the same factors utilized
 - 6 | to develop the overall ACOSS.
 - 7 | • Meter Investment Study – The Meter Investment Study analyzes the
 - 8 | replacement cost of meters by rate class based on current costs of
 - 9 | comparable meters plus labor to install them.
 - 10 | • Services Investment Study – The Services Investment Study
 - 11 | determines the aggregate investment in services based on the length
 - 12 | and cost of services installed to serve each rate class as well as the
 - 13 | associated replacement costs.
 - 14 | • Minimum-Size Distribution Study – The Minimum-Size Distribution
 - 15 | Study evaluates the cost of replacing Piedmont’s existing distribution
 - 16 | mains based on two different sets of assumptions. The first
 - 17 | determines the replacement cost for existing distribution mains with
 - 18 | the same type, diameter, and lengths of pipe as currently installed.
 - 19 | The second determines the replacement cost assuming Piedmont
 - 20 | replaces the entire system with two-inch diameter plastic pipe. The
 - 21 | customer component of distribution mains equals the ratio of the
 - 22 | replacement cost using the smallest size pipe to the replacement cost
 - 23 | using the installed sizes of pipe.

1 **Q. Please describe how the ACOSS treats Piedmont's gas cost expense.**

2 A. Gas costs are a significant portion of Piedmont's overall expense which the
3 Company recovers through the procedures for gas cost rate adjustments set
4 forth in Appendix A of the Company's Service Regulations. For purposes
5 of the ACOSS, Piedmont assigns those costs directly to each rate class as
6 incurred. The exception are gas costs associated with Rate Schedule 142,
7 which governs Piedmont's natural gas vehicle refueling stations. The
8 Company allocated these gas costs across all classes using the Rate Base
9 allocator, as it is available to all customer classes.

10 **Q. What are the results of the ACOSS?**

11 A. In the context of this rate case, the rates of return by class are the ACOSS
12 results of most significance. The rate of return signifies how each rate
13 schedule compares to the system average return. This comparison is used
14 in the context of the rate design, which I will explain in detail later in my
15 testimony. Exhibit__(KAC-1) includes Schedules 1 through 6, which
16 summarize the ACOSS and provide details related to functionalization,
17 classification, and allocation.

18 **Rate Design and Proposed Rates**

19 **Q. What are the important factors that Piedmont considers in designing
20 its rates?**

21 A. First and foremost, a reasonable and practical tariff should produce
22 adequate revenue to meet the requirements of the Company. In addition,
23 the following factors are important considerations in determining rate

1 design: 1) rates should reflect the conditions of service requirement by the
2 customers, the facilities requirements to provide the service, and the effect
3 on system load patterns; 2) each rate should have a reasonable relationship
4 to the other rates in the tariff such that, where practical, a customer will have
5 a reasonable price schedule even if load conditions change and the customer
6 must switch from one rate schedule to another; 3) Piedmont should design
7 rates to encourage economical use of its facilities and also promote energy
8 conservation; 4) Piedmont should offer rates that balance simple rate
9 structures for like customers with more complicated structures for like
10 customers to develop overall beneficial system load patterns; and 5) rates
11 should recognize the competitive environment faced by Piedmont and its
12 customers.

13 **Q. Please describe Piedmont’s existing rate schedules.**

14 A. The Company’s existing rate schedules are described as follows:

- 15 1. Rate Schedule 101 (Residential Service): The Company’s
16 residential class rate schedule, which includes a seasonal monthly
17 charge and a seasonal per-therm delivery charge.
- 18 2. Rate Schedule 102 (Small General Service): The Company’s rate
19 schedule for non-residential customers with average daily use less
20 than 20 dekatherms per day (“dth/day”), which includes a monthly
21 charge and a seasonal per-therm delivery charge.
- 22 3. Rate Schedule 152 (Medium General Service): The Company’s rate
23 schedule for non-residential customers with average daily use

- 1 greater than 20 dth/day but less than 50 dth/day, which includes a
2 monthly charge and a seasonal per-therm delivery charge.
- 3 4. Rate Schedule 142 (Natural Gas Vehicle Fuel Service): The
4 Company's rate schedule for natural gas vehicle fuel at Piedmont-
5 owned refueling stations, which includes a per-therm delivery
6 charge and a per-therm compression charge. Piedmont is not
7 proposing a change to the compression charge in this docket.
- 8 5. Rate Schedule 144 (Experimental Medium General Motor Fuel
9 Transportation Service): The Company's rate schedule for the
10 transportation of natural gas for motor fuel use for those customers
11 with usage equal to or greater than 20 dth/day but less than 50
12 dth/day. Piedmont currently has zero customers on this rate
13 schedule.
- 14 6. Rate Schedule 105 (Outdoor Gaslight Service): The Company's
15 non-metered outdoor lighting rate schedule, which includes a per
16 fixture charge.
- 17 7. Rate Schedules 103 and 113 (Large General Sales Service and Large
18 General Transportation Service): The Company's firm large volume
19 rate schedules for non-residential customers with average daily
20 usage equal to or exceeding 50 dth/day, which include a monthly
21 charge, a demand charge, and seasonal declining block per-therm
22 delivery charges. There are six block rates: up to 15,000 therms; the
23 next 30,000 therms; the next 90,000 therms; the next 165,000

1 therms; the next 300,000 therms; and all other therms.

2 8. Rate Schedules 104 and 114 (Interruptible Sales Service and
3 Interruptible Transportation Service): The Company's interruptible
4 large volume rate schedules for non-residential customers with
5 average daily usage equal to or exceeding 50 dth/day, which include
6 a monthly charge and seasonal declining block per-therm delivery
7 charges. There are six block rates: up to 15,000 therms; the next
8 30,000 therms; the next 90,000 therms; the next 165,000 therms; the
9 next 300,000 therms; and all other therms.

10 9. Rate Schedule T-10 (Military Transportation Service): The
11 Company's military transportation rate schedule for military bases
12 with usage greater than 5,000 dth/day, which includes a monthly
13 charge and a seasonal per-therm delivery charge.

14 **Q. Does Piedmont have any customers that are served under long-term**
15 **contracts rather than tariff rate schedules?**

16 A. Yes. The Commission approves Piedmont's long-term contracts with non-
17 tariff rates ("Special Contracts") prior to initiation of service to the
18 customer.

19 **Q. What types of customers does Piedmont serve by these Special**
20 **Contracts?**

21 A. The customers consist of large electric generation and others who contract
22 for service and commit to pay certain rates and charges over a multi-year
23 period to appropriately compensate the Company for investments made at

1 the customers' facilities in order to provide that service.

2 **Q. In this proceeding, does Piedmont propose modifying the rates and**
3 **charges for any of the Special Contracts?**

4 A. No. Piedmont does not propose modifying the contract terms of any of its
5 Special Contract customers. The Commission reviews and approves the
6 individual terms and conditions of each Special Contract, before requesting
7 approval of which, Piedmont performs a project-specific analysis of the
8 incremental costs to provide service to any new Special Contract customer
9 within which it accurately analyzes needed contributions to fully
10 compensate Piedmont for the cost of serving that specific customer.
11 Therefore, Piedmont does not propose to adjust any existing Special
12 Contract terms in this proceeding.

13 **Q. Do the Company's rate schedules currently earn a rate of return close**
14 **to or equal to the system average?**

15 A. No, they do not. As shown in the results of the ACROSS and in Table 1
16 below, at the pro forma level, most classes are not earning a rate of return
17 close to or equal to the system average. In fact, some classes have an
18 indexed rate of return ("IRR") three to five times the system average. The
19 Company's allocation of the revenue increase will work to adjust these rates
20 of return and move them closer to the system average.

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Table 1¹

Rate Schedule	Description	Pro forma Existing Rates	
		Rate of Return	Indexed Rate of Return
101	Residential Service	4.96%	0.97
102	Small General Service	10.54%	2.05
152	Medium General Service	19.37%	3.77
103	Large General Sales Service	-1.07%	(0.21)
113	Large General Transportation Service	-1.14%	(0.22)
103/113	<i>Large General Combined</i>	-1.13%	(0.22)
104	Interruptible Sales Service	26.50%	5.16
114	Interruptible Transportation Service	22.73%	4.43
104/114	<i>Large Interruptible Combined</i>	23.02%	4.49
T-10	Military Transportation	0.00%	-
Overall System Rate of Return		5.13%	1.00

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Q. What revenue changes does Piedmont propose in this proceeding?

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A. In this proceeding, the Company proposes total revenues from the sale and transportation of gas of \$1,429,312,545. This amount excludes Piedmont’s proposed one-year EDIT revenue flow-through via a rider, which I will discuss in more detail later in my testimony. In this rate case, Piedmont is not proposing any changes to its other operating revenues. Therefore, the total proposed revenues in this rate case are \$1,433,305,715. This is an increase of \$158,848,802 from the Company’s pro forma revenues in this proceeding. The Direct Testimony of Piedmont witness Brad Evans supports the derivation of the proposed change in revenues.

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¹ Piedmont currently has no customers served under Rate Schedule T-10.

1 **Q. What specific revenue component does Piedmont propose to change?**

2 A. Piedmont proposes to increase the margin component of revenues and
3 decrease the cost of gas (“COG”) demand component of revenues, resulting
4 in the total proposed revenue for gas sales and transportation by revenue
5 category reflected in Table 2 as follows:

6 **Table 2**

Revenue Category	Proposed Amount	Increase /(Decrease)
Margin Revenues	\$1,101,469,909	\$202,399,614
COG Commodity Revenues	\$240,923,840	\$0
COG Demand Revenues	\$86,918,796	\$(43,550,812)
Total Proposed Sales & Transportation Revenues	\$1,429,312,545	\$158,848,802

7 **Q. Please describe the steps Piedmont has taken to allocate the proposed**
8 **revenue increase to its rate schedules.**

9 A. The requested base margin revenue increase of \$202,399,614 that Piedmont
10 proposes to allocate to its rate schedules represents a 17.7% increase in the
11 total tariff pro forma sales and transportation revenues as shown in Table 3
12 below. The individual rate schedules allocated a 17.7% revenue increase
13 are Rate Schedules 142 and 105. To reduce the IRRs of the most over-
14 earning rate schedules, which are those with an IRR over three times the
15 system average, Piedmont applied a lower revenue increase. Rate
16 Schedules 152 and 104/114 received a revenue increase of 16.7% and 8.8%,

1 respectively. To increase the IRRs of the under-earning Firm Large General
2 Service rate schedules 103/113, one of which provides only transportation
3 service, the Company applied a revenue increase of 17.7%. Rate Schedules
4 101 and 102 received revenue increases of 18.0%. Piedmont's remaining
5 Rate Schedule T-10 does not currently serve any customers. The revenues
6 reflected in the End of Period Pro forma Revenues are Integrity
7 Management Rider revenues assigned to this rate schedule from Piedmont's
8 previous rate case proceeding. Since Rate Schedule T-10 has does not
9 contain any billing determinants, Piedmont has removed these revenues and
10 reallocated them among the other rate schedules. The proposed changes by
11 rate schedule for the margin revenue increase are depicted in Table 3 below:
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Table 3²

Revenue Class	Tariff Rate Schedule	End of Period Pro Forma Revenues	Proposed Margin Revenue Increase (Decrease) ¹	Proposed Revenues Before COG Change	Margin Percent Increase (Decrease)
Residential Service	101	691,424,537	124,656,404	816,080,941	18.0%
Small General Service	102	318,551,226	57,432,829	375,984,056	18.0%
Medium General Service	152	42,197,813	7,046,984	49,244,798	16.7%
Natural Gas Vehicle Fuel	142	1,519,619	268,726	1,788,345	17.7%
Outdoor Gaslight Service	105	98,078	17,371	115,449	17.7%
Large General Sales Service	103	21,539,835	1,572,115	23,111,949	7.3%
Large General Transportation Service	113	35,276,606	8,479,435	43,756,040	24.0%
<i>Sub-Total Firm Large General Service</i>	<i>103 / 113</i>	<i>56,816,440</i>	<i>10,051,549</i>	<i>66,867,990</i>	<i>17.7%</i>
Interruptible Large General Sales Service	104	10,958,234	415,754	11,373,988	3.8%
Interruptible Large General Transportation Service	114	23,608,679	2,625,963	26,234,642	11.1%
<i>Sub-Total Interruptible Large General Service</i>	<i>104 / 114</i>	<i>34,566,912</i>	<i>3,041,717</i>	<i>37,608,630</i>	<i>8.8%</i>
Military Operations Transportation Service	T-10	113,283	(113,283)	-	-100.0%
Tariff Sales and Transportation Revenue		1,145,287,909	202,402,299	1,347,690,208	17.7%
Power Generation Special Contracts		106,610,838	-	106,610,838	0.0%
Other Special Contracts		18,564,997	-	18,564,997	0.0%
Total Sales and Transportation Revenue		1,270,463,743	202,402,299	1,472,866,042	15.9%
Other Revenues		3,993,171	-	3,993,171	0.0%
Total Operating Revenue		1,274,456,914	202,402,299	1,476,859,213	15.9%

² The target margin revenue change used in Table 3 is \$202,399,614, as shown in Table 3 of this Direct Testimony and in Exhibit (WBE-7) in the Direct Testimony of Piedmont witness Brad Evans. The calculations shown in Table 3 yield a rounding difference of \$2,685 from the target margin revenue change.

1 **Q. Please describe how the allocation of the margin revenue increase**
2 **adjusts the IRRs developed in the ACOSS.**

3 A. The revenue allocation described above improves the IRRs of the
4 Company's rate schedules. When the proposed revenues are entered into
5 the ACOSS, the IRRs of each rate schedule moves closer to the system
6 average. Additionally, the extremely over-earning and under-earning rate
7 schedules all have made significant movement towards the system average.
8 The resulting IRRs by rate schedule are depicted in Table 4 below.

9 **Table 4³**

Rate Schedule	Description	Pro forma Existing Rates		Proposed Rates	
		Rate of Return	Indexed Rate of Return	Rate of Return	Indexed Rate of Return
101	Residential Service	4.96%	0.97	8.11%	1.07
102	Small General Service	10.54%	2.05	15.06%	1.99
152	Medium General Service	19.37%	3.77	25.89%	3.43
103	Large General Sales Service	-1.07%	(0.21)	0.66%	0.09
113	Large General Transportation Service	-1.14%	(0.22)	0.43%	0.06
103/113	Large General Combined	-1.13%	(0.22)	0.46%	0.06
104	Interruptible Sales Service	26.50%	5.16	36.36%	4.81
114	Interruptible Transportation Service	22.73%	4.43	27.75%	3.67
104/114	Large Interruptible Combined	23.02%	4.49	28.43%	3.76
T-10	Military Transportation	0.00%	-	0.00%	-
Overall System Rate of Return		5.13%	1.00	7.55%	1.00

10 **Q. Please describe the steps Piedmont has taken to perform the rate design**
11 **to ensure appropriate recovery of the proposed revenue.**

12 A. Piedmont designed the revenue allocation to decrease the inter-class

³ Piedmont currently has no customers served under Rate Schedule T-10.

1 subsidies between rate schedules. By moving the rate schedules closer to
2 system parity, customers are moving closer to rates that recover only the
3 costs that those customers incur. Just as a proper revenue allocation reduces
4 inter-class subsidies, a proper rate design reduces intra-class subsidies and
5 ensures that the proposed revenue is more likely to be recovered. This is
6 ideally accomplished by making sure that Piedmont recovers the costs by
7 component (customer, demand, and delivery) in their respective types of
8 charges (monthly, demand, and delivery charges). However, this is not
9 always possible due to certain rate schedules not containing a demand
10 charge, or the Company's need or intent to keep certain charges low.
11 Piedmont's proposed rate design provides a rate design that moves customer
12 rate schedules closer to parity while employing a gradual approach to the
13 rate changes to avoid rate-shock. Additionally, to maintain consistency
14 with customers' current bills, no rate schedule received a monthly charge
15 increase.

16 **Q. Please describe the steps taken to perform the margin rate design for**
17 **each rate schedule.**

18 A. The following are the steps taken in the development of rates for each rate
19 schedule:

20 Rate Schedules 101, 102, 152 and 144

21 The margin revenue increase, as shown in Exhibit __ (KAC-2), Schedule 2,
22 in Column (D), for these rate schedules is applied to the delivery charge.

23 The monthly charge received no increase. Rate Schedule 144 has no billing

1 determinants and no revenue. For this rate schedule, the Company has set
2 both the monthly and delivery charges as equal to the proposed rates of Rate
3 Schedule 152 consistent with the previously authorized treatment of Rate
4 Schedule 144.

5 Rate Schedule 142

6 The margin revenue increase, as shown in Exhibit__(KAC-2), Schedule 2,
7 in Column (D), for this rate schedule is applied to the delivery charge. The
8 Company did not assign any increase to the rate schedule's Compression
9 Charge.

10 Rate Schedule 105

11 The Company applied the margin revenue increase, as shown in
12 Exhibit__(KAC-2), Schedule 2, in Column (D), for this rate schedule to the
13 per fixture charge.

14 Rate Schedules 103, 113, 104 and 114

15 The Company applied the margin revenue increase, as shown in
16 Exhibit__(KAC-2), Schedule 2, in Column (D), for these rate schedules to
17 both the delivery and applicable demand charges. The monthly charges
18 received no increase.

19 Rate Schedules 103 and 113 are the same class of customers
20 receiving firm service, except that Rate Schedule 113 customers receive gas
21 transportation service only. Accordingly, for margin revenues their
22 monthly charges, demand charges, and delivery charges are the same.

1 Rate Schedules 104 and 114 are the same class of customers
2 receiving interruptible service, except that Rate Schedule 114 customers
3 receive gas transportation service only. Accordingly, for margin revenues
4 their customer charges and delivery charges are the same.

5 Finally, the percentage of revenues assigned to the declining block
6 rates have not changed.

7 Rate Schedule T-10

8 As mentioned previously in this testimony, Piedmont's Rate Schedule T-10
9 does not currently serve any customers. Accordingly, the Company has not
10 applied any margin revenue changes to the existing rates.

11 Piedmont's proposed margin rates priced out by the pro forma
12 billing determinates per rate schedule are reflected in Exhibit_(KAC-5).

13 **Q. Please describe the proposed decrease to the COG demand revenues in**
14 **this proceeding.**

15 A. As reflected in Table 2, Piedmont proposes a decrease of \$43,550,812 to the
16 COG demand component of revenues. Piedmont files for Commission
17 authorization to adjust its gas cost rates for the commodity cost of gas or the
18 demand cost of gas (also referred to as fixed gas cost) as necessary pursuant
19 to the procedures for rate adjustments set forth in Appendix A of the
20 Company's Service Regulations. Although Piedmont does not propose an
21 adjustment to the commodity cost of gas in this rate case proceeding, it
22 proposes – as it has done in prior rate case proceedings – to adjust its base
23 COG Demand Rates to align revenues with its most recent assessment of

1 costs associated with obtaining upstream natural gas storage and
2 transportation service. To determine this adjustment, Piedmont annualized
3 its Carolinas fixed gas cost expense based on existing pipeline and storage
4 contract pricing. The Company then allocated the annualized amounts to
5 North Carolina utilizing an updated allocation factor derived for the
6 apportionment of fixed gas costs and liquified natural gas costs between
7 North Carolina and South Carolina. In this proceeding, Piedmont proposes
8 to reduce its previously authorized allocation factor applicable to North
9 Carolina from 85.39% to 84.75%.⁴ The detailed support for the updated
10 allocation factor is shown in G-1 Item 5.

11 In addition to determining the upstream capacity costs applicable to
12 North Carolina, Piedmont also factored in the customer benefits of
13 secondary marketing. These “Secondary Marketing Credits” reduce the
14 amount of demand costs that the Company must collect from customers. In
15 this proceeding, secondary marketing credits of \$60 million are the primary
16 driver for the reduction in COG demand revenues. Piedmont then compared
17 the updated total fixed gas costs net of secondary marketing credits as
18 shown in Exhibit_(KAC-6) on line 63, Column (I), to the pro forma demand
19 revenues calculated from its existing base COG Demand Rates.⁵ The
20 differential, plus a gross up amount, resulted in the proposed \$43,550,812

⁴ Piedmont’s current allocation factor of 85.39% was authorized by the Commission its January 6, 2022, *Order Approving Stipulation, Granting Rate Increase, and Requiring Customer Notice* in Docket G-9, Sub 781. See Exhibit I in the Stipulation filed September 7, 2021.

⁵ The pro forma revenues calculated from the existing base COG Demand Rates are shown on Exhibit_(WBE-9), Line 360, Column (8) in the Direct Testimony of Piedmont witness Brad Evans.

1 COG demand revenue decrease shown as Adjustment 14 in the Direct
2 Testimony of Brad Evans.

3 **Q. Please describe how Piedmont allocated the COG demand revenue**
4 **decrease to its rate schedules.**

5 A. To determine the allocation of the revenue decrease, the Company first
6 performed an analysis to establish the appropriate level of fixed gas cost
7 expense incurred by each rate schedule based on the load characteristics of
8 each rate schedule. Piedmont then compared those results to the pro forma
9 COG demand revenues by rate schedule derived from Piedmont's existing
10 base COG Demand Rates. The revenue changes by rate schedule reflected
11 Exhibit_(KAC-2), Schedule 2, in Column (G) are the result of a reallocation
12 of the COG demand revenues to align with Piedmont's proposed total fixed
13 gas costs net of secondary marketing and based on the portion of that
14 expense incurred by each rate schedule. The methodology for computing
15 the fixed gas cost expense allocation to the rate schedules and the resulting
16 rates is consistent with the methodology previously accepted by this
17 Commission. The resulting COG Demand Rates and the associated
18 apportionment factors are shown in Exhibit_(KAC-7).

19 **Q. What other revenue decrease does Piedmont propose in this**
20 **proceeding?**

21 A. Piedmont proposes a \$10,225,527 one-year revenue decrease as a
22 continuation of its previously authorized tax riders, first established in its
23 2019 general rate case proceeding and subsequently refreshed in its 2021

1 general rate case proceeding, to flow-through to customers' federal
2 unprotected EDIT resulting from the Tax Cuts and Jobs Act, as well as
3 EDIT resulting from reductions in the North Carolina state corporate tax
4 rate.⁶ On October 31, 2022, the Commission issued an order in Docket No.
5 G-9, Sub 817, authorizing Piedmont to implement the removal of its three-
6 year State EDIT Tax Rider Decrement effective November 1, 2022. The
7 remaining balance of the State EDIT regulatory liability to flow-through to
8 customers in this proceeding is approximately \$1.8 million. Piedmont's
9 five-year Federal Unprotected EDIT Tax Rider Decrement is currently
10 effective and is set to expire on October 31, 2024. The remaining balance
11 of the Federal Unprotected EDIT regulatory liability was approximately
12 \$18.2 million at the end of 2023, which is inclusive of EDIT that has
13 transitioned from "protected EDIT" to "unprotected EDIT." The forecasted
14 unprotected EDIT amortization through October 31, 2024, is approximately
15 \$12.4, which leaves \$5.8 million (the result of subtracting \$12.4 million
16 from \$18.2 million) of Federal Unprotected EDIT regulatory liability to be
17 flowed back to customers in this proceeding. Piedmont grossed up the \$7.6
18 million (the result of adding \$1.8 million in State EDIT to \$5.8 million in
19 Federal Unprotected EDIT) of combined remaining State and Federal
20 Unprotected EDIT for uncollectibles, the regulatory fee and carrying costs

⁶ See the Commission's October 31, 2019, *Order Approving Stipulation, Granting Partial Rate Increase, Line 434 Revenue Rider, EDIT Riders, Provisional Revenue Rider, and Requiring Customer Notice* in Docket No. G-9, Sub 743 and the Commission's January 6, 2022, *Order Approving Stipulation, Granting Rate Increase, and Requiring Customer Notice* in Docket G-9, Sub 781.

1 resulting in the proposed \$10,225,527 to be flowed back to customers over
2 a one-year period. The derivation of the grossed-up EDIT credit for the
3 one-year EDIT Rider and the corresponding decrement rates by rate
4 schedule are shown in Exhibit_(KAC-8).

5 **Q. Considering the categories of revenue adjustments presented in this**
6 **proceeding, what is the customer impact of Piedmont’s overall request?**

7 A. The overall change in Total Operating Revenue, including the proposed
8 one-year EDIT revenue flow-through, requested in this proceeding is 11.7%
9 as shown in Column (M) of Exhibit_(KAC-2), Schedule 2 and in Table 5
10 below. This equates to a revenue increase of \$148,623,274.⁷ The overall
11 percentage of revenue change by rate schedule varies from some rate
12 schedules receiving a revenue increase while others receive a decrease.
13 These changes are driven by the unique cost causation factors and rate
14 design principles utilized in each of the revenue categories.

15 Piedmont’s revenue request in this docket, if granted without
16 modification, would increase Piedmont’s annual revenue by approximately
17 \$143 per residential customer (or a levelized average monthly increase of
18 just under \$12).⁸

⁷ The target overall change in Total Operating Revenue is \$148,623,274. The revenue change amounts shown in Exhibit_(KAC-2) and Table 5 yield a rounding difference of \$2,992 from the target Total Operating Revenue change.

⁸ Exhibit_(KAC-2), Schedule 1, Column (D) plus Column (G), demonstrates that Piedmont is seeking to increase the annual revenue from the residential class of customers by approximately \$105.63 million. Piedmont has approximately 737,000 residential customers in North Carolina. Therefore, the requested revenue increase per residential customer is \$143 (= \$105.63 million ÷ 737,000 customers).

1

Table 5

Revenue Class	Tariff Rate Schedule	End of Period Pro Forma Revenues	Total Revenue Increase (Decrease)	Total Proposed Revenues Before EDIT Rider	Percent Increase (Decrease) Before EDIT Rider	EDIT Rider 1-Year Amort Flow-through Revenues	Year 1 Proposed Revenues With EDIT Rider	Overall Percentage Increase (Decrease)
Residential Service	101	691,424,537	112,285,969	803,710,506	16.2%	(6,653,892)	797,056,614	15.3%
Small General Service	102	318,551,226	50,804,304	369,355,531	15.9%	(2,627,541)	366,727,989	15.1%
Medium General Service	152	42,197,813	6,257,822	48,455,635	14.8%	(419,958)	48,035,677	13.8%
Natural Gas Vehicle Fuel	142	1,519,619	180,041	1,699,660	11.8%	(9,346)	1,690,314	11.2%
Outdoor Gaslight Service	105	98,078	17,371	115,449	17.7%	-	115,449	17.7%
Large General Sales Service	103	21,539,835	(2,476,606)	19,063,229	-11.5%	(35,423)	19,027,806	-11.7%
Large General Transportation Service	113	35,276,606	(3,287,412)	31,989,193	-9.3%	(294,586)	31,694,607	-10.2%
Sub-Total Firm Large General Service	103 / 113	56,816,440	(5,764,019)	51,052,422	-10.1%	(330,009)	50,722,413	-10.7%
Interruptible Large General Sales Service	104	10,958,234	(838,511)	10,119,723	-7.7%	(14,212)	10,105,511	-7.8%
Interruptible Large General Transportation Service	114	23,608,679	(3,977,440)	19,631,239	-16.8%	(171,030)	19,460,209	-17.6%
Sub-Total Interruptible Large General Service	104 / 114	34,566,912	(4,815,951)	29,750,962	-13.9%	(185,242)	29,565,720	-14.5%
Military Operations Transportation Service	T-10	113,283	(113,283)	-	-100.0%	-	-	-100.0%
Tariff Sales and Transportation Revenue		1,145,287,909	158,852,255	1,304,140,164	13.9%	(10,225,989)	1,293,914,175	13.0%
Power Generation Special Contracts	n/a	106,610,838	-	106,610,838	0.0%	-	106,610,838	0.0%
Other Special Contracts	n/a	18,564,997	-	18,564,997	0.0%	-	18,564,997	0.0%
Total Sales and Transportation Revenue		1,270,463,743	158,852,255	1,429,315,999	12.5%	(10,225,989)	1,419,090,009	11.7%
Other Revenues	n/a	3,993,171	-	3,993,171	0.0%	-	3,993,171	0.0%
Total Operating Revenue		1,274,456,914	158,852,255	1,433,309,169	12.5%	(10,225,989)	1,423,083,180	11.7%

2

Q. Please explain Exhibit (KAC-9) - Proposed Factors for the Margin Decoupling Tracker.

3

4

A. Piedmont’s rider for the Margin Decoupling Tracker, Appendix C of the Company’s Service Regulations, requires a recalculation of the “R” Factors, Base Load Factors, Heat Sensitivity Factors and Normal Heating Degree Days with each general rate case proceeding. In this case, Piedmont proposes to update all of these elements of the rider. The proposed Base Load Factors, Heat Sensitivity Factors and Normal Heating Degree days are the same as those used to perform the normalization adjustment for the pro forma revenues discussed in Piedmont witness Brad Evans’ Direct Testimony. The factors for the Margin Decoupling Tracker are applicable to Piedmont’s Rate Schedule 101 – Residential Service, Rate Schedule 102 – Small General Service, and Rate Schedule 252 – Medium General Service.

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1 **Q. Is Piedmont's proposed rate design just and reasonable?**

2 A. Yes. Piedmont's proposed rate design in Exhibit_(KAC-10), which is the
3 same rate design contained in Appendix I of its Application, displays sound
4 cost causation principles and gradualism rate design goals, will lead to more
5 equalized rates of return across customer classes, is consistent with prior
6 Commission-approved rate design proposals, does not unduly burden any
7 of the customer classes, and is, therefore, just and reasonable.

8 **Q. Does this conclude your Direct Testimony?**

9 A. Yes. Thank you.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-1)
SCHEDULE 1**

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	SUMMARY					
2						
3	PER BOOKS RATE BASE					
4						
5	UTILITY NET PLANT					
6	INTANGIBLE PLANT	Page 16 Line 4	44,674,657	22,206,213	7,659,934	681,890
7	OTHER STORAGE PLANT	Page 25 Line 6	385,133,325	223,548,765	132,107,786	16,957,334
8	TRANSMISSION PLANT	Page 28 Line 12	3,452,981,175	1,102,570,470	562,240,151	56,501,271
9	DISTRIBUTION PLANT	Page 40 Line 18	2,426,279,378	1,787,692,767	379,748,423	22,157,911
10	GENERAL PLANT	Page 52 Line 42	248,771,935	123,655,845	42,654,532	3,797,122
11	TOTAL UTILITY NET PLANT IN SERVICE PER BOOKS	Page 52 Line 49	6,557,840,471	3,259,674,060	1,124,410,826	100,095,528
12						
13	OTHER RATE BASE ADDITIONS	Page 61 Line 4	365,002,593	231,641,002	65,187,057	5,463,362
14	OTHER RATE BASE DEDUCTIONS	Page 64 Line 31	(1,045,190,449)	(520,260,617)	(179,128,052)	(15,928,890)
15						
16	TOTAL NET RATE BASE PER BOOKS	Page 64 Line 38	5,877,652,615	2,971,054,445	1,010,469,831	89,630,000
17						
18						
19						
20	PRO FORMA RATE BASE					
21						
22	UTILITY NET PLANT					
23	INTANGIBLE PLANT	Page 70 Line 2	116,262,561	56,887,553	19,857,325	1,771,882
24	OTHER STORAGE PLANT	Page 79 Line 6	377,066,455	218,866,390	129,340,702	16,602,151
25	TRANSMISSION PLANT	Page 82 Line 12	3,823,933,456	1,221,019,141	622,641,369	62,571,178
26	DISTRIBUTION PLANT	Page 94 Line 18	2,496,889,626	1,837,408,544	391,999,962	22,905,014
27	GENERAL PLANT	Page 103 Line 42	274,557,439	134,341,619	46,893,653	4,184,351
28	TOTAL PRO FORMA UTILITY NET PLANT IN SERVICE	Page 103 Line 49	7,088,709,538	3,468,523,246	1,210,733,010	108,034,577
29						
30	OTHER RATE BASE ADDITIONS	Page 112 Line 3	399,965,399	261,858,138	69,457,356	5,562,193
31	OTHER RATE BASE DEDUCTIONS	Page 115 Line 31	(1,074,188,025)	(526,354,835)	(183,389,919)	(16,346,826)
32						
33	TOTAL NET PRO FORMA RATE BASE	Page 115 Line 38	6,414,486,912	3,204,026,549	1,096,800,447	97,249,944
34						
35						
36						

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	SUMMARY					
2						
3	PER BOOKS RATE BASE					
4						
5	UTILITY NET PLANT					
6	INTANGIBLE PLANT	Page 16 Line 4	444,429	2,605,486	28,101	328,931
7	OTHER STORAGE PLANT	Page 25 Line 6	12,519,440	-	-	-
8	TRANSMISSION PLANT	Page 28 Line 12	34,401,283	251,767,661	-	-
9	DISTRIBUTION PLANT	Page 40 Line 18	15,398,299	113,579,913	3,940,450	46,123,544
10	GENERAL PLANT	Page 52 Line 42	2,474,811	14,508,715	156,484	1,831,662
11	TOTAL UTILITY NET PLANT IN SERVICE PER BOOKS	Page 52 Line 49	65,238,262	382,461,775	4,125,035	48,284,138
12						
13	OTHER RATE BASE ADDITIONS	Page 61 Line 4	3,759,924	11,523,795	173,043	1,940,197
14	OTHER RATE BASE DEDUCTIONS	Page 64 Line 31	(10,382,011)	(60,851,800)	(657,366)	(7,693,028)
15						
16	TOTAL NET RATE BASE PER BOOKS	Page 64 Line 38	58,616,175	333,133,770	3,640,712	42,531,307
17						
18						
19						
20	PRO FORMA RATE BASE					
21						
22	UTILITY NET PLANT					
23	INTANGIBLE PLANT	Page 70 Line 2	1,150,346	6,876,935	70,713	827,456
24	OTHER STORAGE PLANT	Page 79 Line 6	12,257,212	-	-	-
25	TRANSMISSION PLANT	Page 82 Line 12	38,096,998	278,814,952	-	-
26	DISTRIBUTION PLANT	Page 94 Line 18	15,917,381	117,365,130	4,073,764	47,669,705
27	GENERAL PLANT	Page 103 Line 42	2,716,576	16,240,083	166,990	1,954,061
28	TOTAL PRO FORMA UTILITY NET PLANT IN SERVICE	Page 103 Line 49	70,138,512	419,297,100	4,311,467	50,451,222
29						
30	OTHER RATE BASE ADDITIONS	Page 112 Line 3	3,825,401	11,876,411	193,305	2,161,240
31	OTHER RATE BASE DEDUCTIONS	Page 115 Line 31	(10,612,977)	(63,431,187)	(653,314)	(7,643,316)
32						
33	TOTAL NET PRO FORMA RATE BASE	Page 115 Line 38	63,350,936	367,742,323	3,851,458	44,969,145
34						
35						
36						

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	SUMMARY					
2						
3	PER BOOKS RATE BASE					
4						
5	UTILITY NET PLANT					
6	INTANGIBLE PLANT	Page 16 Line 4	-	283,733	1,291,429	9,144,510
7	OTHER STORAGE PLANT	Page 25 Line 6	-	-	-	-
8	TRANSMISSION PLANT	Page 28 Line 12	-	25,981,823	137,354,167	1,282,164,349
9	DISTRIBUTION PLANT	Page 40 Line 18	-	13,803,948	43,733,176	100,946
10	GENERAL PLANT	Page 52 Line 42	-	1,579,976	7,191,356	50,921,432
11	TOTAL UTILITY NET PLANT IN SERVICE PER BOOKS	Page 52 Line 49	-	41,649,481	189,570,129	1,342,331,237
12						
13	OTHER RATE BASE ADDITIONS	Page 61 Line 4	-	1,265,072	5,489,637	38,559,504
14	OTHER RATE BASE DEDUCTIONS	Page 64 Line 31	-	(6,626,936)	(30,156,849)	(213,504,901)
15						
16	TOTAL NET RATE BASE PER BOOKS	Page 64 Line 38	-	36,287,617	164,902,917	1,167,385,840
17						
18						
19						
20	PRO FORMA RATE BASE					
21						
22	UTILITY NET PLANT					
23	INTANGIBLE PLANT	Page 70 Line 2	-	747,014	3,424,633	24,648,706
24	OTHER STORAGE PLANT	Page 79 Line 6	-	-	-	-
25	TRANSMISSION PLANT	Page 82 Line 12	-	28,773,039	152,110,066	1,419,906,713
26	DISTRIBUTION PLANT	Page 94 Line 18	-	14,262,411	45,182,975	104,741
27	GENERAL PLANT	Page 103 Line 42	-	1,764,095	8,087,371	58,208,640
28	TOTAL PRO FORMA UTILITY NET PLANT IN SERVICE	Page 103 Line 49	-	45,546,560	208,805,045	1,502,868,799
29						
30	OTHER RATE BASE ADDITIONS	Page 112 Line 3	-	1,309,172	5,587,994	38,134,189
31	OTHER RATE BASE DEDUCTIONS	Page 115 Line 31	-	(6,890,561)	(31,583,051)	(227,282,038)
32						
33	TOTAL NET PRO FORMA RATE BASE	Page 115 Line 38	-	39,965,170	182,809,988	1,313,720,950
34						
35						
36						

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	PER BOOKS UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 127 Line 24	6,605,015	2,627,852	1,565,997	203,963
5	TRANSMISSION EXPENSES	Page 139 Line 14	12,904,960	4,120,679	2,101,282	211,164
6	DISTRIBUTION EXPENSES	Page 145 Line 43	65,676,202	52,504,618	9,599,702	339,182
7	CUSTOMER ACCOUNTS EXPENSES	Page 148 Line 37	25,070,695	22,759,248	2,278,335	12,532
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 151 Line 18	2,987,664	2,712,202	271,514	1,495
9	SALES EXPENSES	Page 154 Line 6	3,435,294	3,118,561	312,194	1,719
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 160 Line 13	99,645,432	75,099,710	14,269,707	671,880
11	TOTAL O&M PER BOOKS	Page 160 Line 20	216,325,263	162,942,870	30,398,732	1,441,936
12						
13	DEPRECIATION EXPENSE	Page 163 Line 42	183,945,405	100,940,972	31,090,818	2,500,894
14						
15	TAXES					
16	General Taxes	Page 166 Line 14	32,511,873	17,718,087	5,402,989	444,523
17	State Income Taxes	Page 166 Line 21	12,904,811	6,523,165	2,218,560	196,789
18	Federal Income Taxes	Page 166 Line 28	39,305,754	19,868,397	6,757,337	599,385
19	Amortization of Investment Tax Credits	Page 166 Line 35	(26,953)	(13,624)	(4,634)	(411)
20	TOTAL TAXES	Page 166 Line 42	84,695,486	44,096,025	14,374,252	1,240,286
21						
22	PURCHASED GAS COSTS	Page 169 Line 2	282,241,299	132,766,443	87,151,980	13,163,785
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 169 Line 6	(1,121,945,269)	(611,909,221)	(281,917,147)	(37,344,974)
26	NGV and Gas Light Revenue	Page 169 Line 13	(1,617,697)	(817,718)	(278,110)	(24,669)
27	TOTAL OPERATING REVENUE	Page 169 Line 15	(1,123,562,966)	(612,726,939)	(282,195,257)	(37,369,642)
28						
29	OTHER GAS REVENUE	Page 169 Line 23	(5,800,447)	(2,932,028)	(997,197)	(88,453)
30						
31	TOTAL REVENUE	Page 169 Line 25	(1,129,363,413)	(615,658,968)	(283,192,454)	(37,458,095)
32						
33	UTILITY INCOME PER BOOKS	Page 169 Line 31	362,155,961	174,912,658	120,176,672	19,111,194
34						
35	Less Interest on Customer Deposits	Page 169 Line 38	(853,412)	(424,201)	(146,326)	(13,026)
36						
37	UTILITY NET OPERATING INCOME PER BOOKS	Page 169 Line 41	361,302,549	174,488,456	120,030,345	19,098,168
38						
39	RETURN ON RATE BASE PER BOOKS	Page 169 Line 44	6.15%	5.87%	11.88%	21.31%
40						
41	INDEX RATE OF RETURN		1.00	0.96	1.93	3.47
42						

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	PER BOOKS UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 127 Line 24	154,052	160,049	10,467	125,963
5	TRANSMISSION EXPENSES	Page 139 Line 14	128,569	940,941	-	-
6	DISTRIBUTION EXPENSES	Page 145 Line 43	222,179	1,484,169	56,538	617,392
7	CUSTOMER ACCOUNTS EXPENSES	Page 148 Line 37	3,602	8,448	1,000	6,447
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 151 Line 18	429	1,007	119	768
9	SALES EXPENSES	Page 154 Line 6	494	1,157	137	883
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 160 Line 13	444,926	2,144,270	59,752	645,818
11	TOTAL O&M PER BOOKS	Page 160 Line 20	954,252	4,740,040	128,013	1,397,271
12						
13	DEPRECIATION EXPENSE	Page 163 Line 42	1,626,515	8,793,939	87,199	988,499
14						
15	TAXES					
16	General Taxes	Page 166 Line 14	290,150	1,672,749	20,272	234,027
17	State Income Taxes	Page 166 Line 21	128,696	731,419	7,993	93,381
18	Federal Income Taxes	Page 166 Line 28	391,985	2,227,773	24,347	284,421
19	Amortization of Investment Tax Credits	Page 166 Line 35	(269)	(1,528)	(17)	(195)
20	TOTAL TAXES	Page 166 Line 42	810,563	4,630,413	52,596	611,633
21						
22	PURCHASED GAS COSTS	Page 169 Line 2	13,822,431	12,876,431	7,328,812	7,638,578
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 169 Line 6	(18,987,632)	(30,314,055)	(9,698,013)	(20,893,630)
26	NGV and Gas Light Revenue	Page 169 Line 13	(16,133)	(91,688)	(1,002)	(11,706)
27	TOTAL OPERATING REVENUE	Page 169 Line 15	(19,003,764)	(30,405,743)	(9,699,015)	(20,905,336)
28						
29	OTHER GAS REVENUE	Page 169 Line 23	(57,846)	(328,758)	(3,593)	(41,973)
30						
31	TOTAL REVENUE	Page 169 Line 25	(19,061,611)	(30,734,501)	(9,702,608)	(20,947,308)
32						
33	UTILITY INCOME PER BOOKS	Page 169 Line 31	1,847,850	(306,322)	2,105,988	10,311,326
34						
35	Less Interest on Customer Deposits	Page 169 Line 38	(8,490)	(49,772)	(537)	(6,284)
36						
37	UTILITY NET OPERATING INCOME PER BOOKS	Page 169 Line 41	1,839,361	(356,094)	2,105,451	10,305,042
38						
39	RETURN ON RATE BASE PER BOOKS	Page 169 Line 44	3.14%	-0.11%	57.83%	24.23%
40						
41	INDEX RATE OF RETURN		0.51	(0.02)	9.41	3.94
42						

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	PER BOOKS UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 127 Line 24	-	22,709	39,187	1,694,777
5	TRANSMISSION EXPENSES	Page 139 Line 14	-	97,103	513,339	4,791,883
6	DISTRIBUTION EXPENSES	Page 145 Line 43	-	174,758	548,342	129,321
7	CUSTOMER ACCOUNTS EXPENSES	Page 148 Line 37	-	484	93	507
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 151 Line 18	-	58	11	60
9	SALES EXPENSES	Page 154 Line 6	-	66	13	69
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 160 Line 13	-	242,976	894,823	5,171,571
11	TOTAL O&M PER BOOKS	Page 160 Line 20	-	538,154	1,995,807	11,788,189
12						
13	DEPRECIATION EXPENSE	Page 163 Line 42	-	947,335	4,390,273	32,578,960
14						
15	TAXES					
16	General Taxes	Page 166 Line 14	-	182,736	818,877	5,727,462
17	State Income Taxes	Page 166 Line 21	-	79,672	362,056	2,563,080
18	Federal Income Taxes	Page 166 Line 28	-	242,667	1,102,759	7,806,685
19	Amortization of Investment Tax Credits	Page 166 Line 35	-	(166)	(756)	(5,353)
20	TOTAL TAXES	Page 166 Line 42	-	504,909	2,282,936	16,091,873
21						
22	PURCHASED GAS COSTS	Page 169 Line 2	-	66,372	2,227,259	5,199,207
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 169 Line 6	(100,255)	(7,523,445)	(8,906,537)	(94,350,361)
26	NGV and Gas Light Revenue	Page 169 Line 13	-	(9,987)	(45,386)	(321,298)
27	TOTAL OPERATING REVENUE	Page 169 Line 15	(100,255)	(7,533,433)	(8,951,923)	(94,671,659)
28						
29	OTHER GAS REVENUE	Page 169 Line 23	-	(35,811)	(162,737)	(1,152,052)
30						
31	TOTAL REVENUE	Page 169 Line 25	(100,255)	(7,569,244)	(9,114,660)	(95,823,710)
32						
33	UTILITY INCOME PER BOOKS	Page 169 Line 31	100,255	5,512,473	(1,781,616)	30,165,482
34						
35	Less Interest on Customer Deposits	Page 169 Line 38	-	(5,420)	(24,670)	(174,686)
36						
37	UTILITY NET OPERATING INCOME PER BOOKS	Page 169 Line 41	100,255	5,507,053	(1,806,285)	29,990,796
38						
39	RETURN ON RATE BASE PER BOOKS	Page 169 Line 44	0.00%	15.18%	-1.10%	2.57%
40						
41	INDEX RATE OF RETURN		-	2.47	(0.18)	0.42
42						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	PRO FORMA UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 181 Line 24	6,698,679	2,665,751	1,588,576	206,903
5	TRANSMISSION EXPENSES	Page 193 Line 19	8,313,296	2,654,516	1,353,633	136,031
6	DISTRIBUTION EXPENSES	Page 199 Line 49	69,426,393	55,523,615	10,050,398	354,428
7	CUSTOMER ACCOUNTS EXPENSES	Page 202 Line 38	36,334,391	32,984,434	3,301,963	18,170
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 205 Line 18	3,032,710	2,753,095	275,608	1,518
9	SALES EXPENSES	Page 205 Line 50	3,490,280	3,168,477	317,191	1,747
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 214 Line 7	107,788,427	81,236,769	15,438,067	726,677
11	TOTAL O&M PRO FORMA	Page 214 Line 14	235,084,176	180,986,656	32,325,436	1,445,472
12						
13	DEPRECIATION EXPENSE	Page 217 Line 36	243,313,828	131,248,562	40,987,533	3,316,321
14						
15	TAXES					
16	General Taxes	Page 220 Line 6	39,570,018	21,034,469	6,583,992	549,286
17	State Income Taxes	Page 220 Line 13	5,810,001	2,902,087	993,441	88,085
18	Federal Income Taxes	Page 220 Line 20	49,217,061	24,583,848	8,415,528	746,179
19	Amortization of Investment Tax Credits	Page 220 Line 27	(26,953)	(13,463)	(4,609)	(409)
20	TOTAL TAXES	Page 220 Line 34	94,570,127	48,506,940	15,988,352	1,383,142
21						
22	PURCHASED GAS COSTS	Page 220 Line 45	371,393,448	174,696,321	114,699,054	17,326,084
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 223 Line 3	(1,268,846,047)	(692,028,940)	(318,829,685)	(42,234,700)
26	NGV and Gas Light Revenue	Page 223 Line 9	(1,617,697)	(808,037)	(276,607)	(24,526)
27	TOTAL OPERATING REVENUE	Page 223 Line 11	(1,270,463,743)	(692,836,978)	(319,106,292)	(42,259,226)
28						
29	OTHER GAS REVENUE	Page 223 Line 19	(3,993,171)	(1,994,583)	(682,784)	(60,540)
30						
31	TOTAL REVENUE	Page 223 Line 21	(1,274,456,914)	(694,831,560)	(319,789,077)	(42,319,767)
32						
33	UTILITY INCOME PRO FORMA	Page 223 Line 27	330,095,334	159,393,082	115,788,701	18,848,747
34						
35	Less Interest on Customer Deposits	Page 223 Line 34	(853,412)	(417,577)	(145,760)	(13,006)
36						
37	UTILITY NET OPERATING INCOME PRO FORMA	Page 223 Line 37	329,241,922	158,975,505	115,642,941	18,835,740
38						
39	RETURN ON RATE BASE PRO FORMA	Page 223 Line 40	5.13%	4.96%	10.54%	19.37%
40						
41	INDEX RATE OF RETURN		1.00	0.97	2.05	3.77
42						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	PRO FORMA UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 181 Line 24	156,270	162,228	10,610	127,687
5	TRANSMISSION EXPENSES	Page 193 Line 19	82,824	606,148	-	-
6	DISTRIBUTION EXPENSES	Page 199 Line 49	231,438	1,526,679	56,974	620,872
7	CUSTOMER ACCOUNTS EXPENSES	Page 202 Line 38	5,220	12,243	1,450	9,343
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 205 Line 18	436	1,022	121	780
9	SALES EXPENSES	Page 205 Line 50	501	1,176	139	897
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 214 Line 7	481,191	2,318,485	64,612	698,234
11	TOTAL O&M PRO FORMA	Page 214 Line 14	957,880	4,627,981	133,906	1,457,813
12						
13	DEPRECIATION EXPENSE	Page 217 Line 36	2,147,845	11,919,738	111,871	1,267,810
14						
15	TAXES					
16	General Taxes	Page 220 Line 6	357,162	2,102,400	24,012	277,580
17	State Income Taxes	Page 220 Line 13	57,381	333,087	3,489	40,731
18	Federal Income Taxes	Page 220 Line 20	486,079	2,821,613	29,551	345,039
19	Amortization of Investment Tax Credits	Page 220 Line 27	(266)	(1,545)	(16)	(189)
20	TOTAL TAXES	Page 220 Line 34	900,355	5,255,555	57,035	663,161
21						
22	PURCHASED GAS COSTS	Page 220 Line 45	18,193,808	16,942,514	9,647,215	10,053,989
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 223 Line 3	(21,473,758)	(34,283,196)	(10,967,813)	(23,629,316)
26	NGV and Gas Light Revenue	Page 223 Line 9	(15,977)	(92,743)	(971)	(11,341)
27	TOTAL OPERATING REVENUE	Page 223 Line 11	(21,489,735)	(34,375,938)	(10,968,784)	(23,640,657)
28						
29	OTHER GAS REVENUE	Page 223 Line 19	(39,437)	(228,928)	(2,398)	(27,994)
30						
31	TOTAL REVENUE	Page 223 Line 21	(21,529,172)	(34,604,866)	(10,971,182)	(23,668,651)
32						
33	UTILITY INCOME PRO FORMA	Page 223 Line 27	(670,717)	(4,140,921)	1,021,153	10,225,878
34						
35	Less Interest on Customer Deposits	Page 223 Line 34	(8,444)	(50,479)	(519)	(6,074)
36						
37	UTILITY NET OPERATING INCOME PRO FORMA	Page 223 Line 37	(679,161)	(4,191,401)	1,020,634	10,219,804
38						
39	RETURN ON RATE BASE PRO FORMA	Page 223 Line 40	-1.07%	-1.14%	26.50%	22.73%
40						
41	INDEX RATE OF RETURN		(0.21)	(0.22)	5.16	4.43
42						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	PRO FORMA UTILITY INCOME					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 181 Line 24	-	23,018	39,717	1,717,918
5	TRANSMISSION EXPENSES	Page 193 Line 19	-	62,553	330,690	3,086,901
6	DISTRIBUTION EXPENSES	Page 199 Line 49	-	179,075	569,493	313,421
7	CUSTOMER ACCOUNTS EXPENSES	Page 202 Line 38	-	701	134	735
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 205 Line 18	-	59	11	61
9	SALES EXPENSES	Page 205 Line 50	-	67	13	71
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 214 Line 7	-	262,698	967,501	5,594,195
11	TOTAL O&M PRO FORMA	Page 214 Line 14	-	528,171	1,907,559	10,713,302
12						
13	DEPRECIATION EXPENSE	Page 217 Line 36	-	1,281,112	5,980,444	45,052,592
14						
15	TAXES					
16	General Taxes	Page 220 Line 6	-	229,012	1,035,989	7,376,117
17	State Income Taxes	Page 220 Line 13	-	36,199	165,582	1,189,919
18	Federal Income Taxes	Page 220 Line 20	-	306,645	1,402,664	10,079,915
19	Amortization of Investment Tax Credits	Page 220 Line 27	-	(168)	(768)	(5,520)
20	TOTAL TAXES	Page 220 Line 34	-	571,688	2,603,467	18,640,431
21						
22	PURCHASED GAS COSTS	Page 220 Line 45	-	86,555	2,928,239	6,819,669
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue	Page 223 Line 3	(113,382)	(8,508,520)	(10,072,705)	(106,704,031)
26	NGV and Gas Light Revenue	Page 223 Line 9	-	(10,079)	(46,104)	(331,313)
27	TOTAL OPERATING REVENUE	Page 223 Line 11	(113,382)	(8,518,599)	(10,118,809)	(107,035,344)
28						
29	OTHER GAS REVENUE	Page 223 Line 19	-	(24,879)	(113,804)	(817,823)
30						
31	TOTAL REVENUE	Page 223 Line 21	(113,382)	(8,543,478)	(10,232,612)	(107,853,166)
32						
33	UTILITY INCOME PRO FORMA	Page 223 Line 27	113,382	6,075,952	(3,187,096)	26,627,173
34						
35	Less Interest on Customer Deposits	Page 223 Line 34	-	(5,483)	(25,138)	(180,931)
36						
37	UTILITY NET OPERATING INCOME PRO FORMA	Page 223 Line 37	113,382	6,070,469	(3,212,234)	26,446,242
38						
39	RETURN ON RATE BASE PRO FORMA	Page 223 Line 40	0.00%	15.19%	-1.76%	2.01%
40						
41	INDEX RATE OF RETURN		-	2.96	(0.34)	0.39
42						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES		6,698,679	2,665,751	1,588,576	206,903
5	TRANSMISSION EXPENSES		8,313,296	2,654,516	1,353,633	136,031
6	DISTRIBUTION EXPENSES		69,426,393	55,523,615	10,050,398	354,428
7	CUSTOMER ACCOUNTS EXPENSES		37,221,902	33,738,818	3,421,777	31,482
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		3,032,710	2,753,095	275,608	1,518
9	SALES EXPENSES		3,490,280	3,168,477	317,191	1,747
10	ADMINISTRATIVE AND GENERAL EXPENSES		108,021,427	81,412,373	15,471,439	728,248
11	TOTAL O&M AT PROPOSED RATES	Page 226 Line 30	236,204,686	181,916,644	32,478,622	1,460,356
12						
13	DEPRECIATION EXPENSE	Page 226 Line 37	243,313,828	131,248,562	40,987,533	3,316,321
14						
15	TAXES					
16	General Taxes		39,570,018	21,034,469	6,583,992	549,286
17	State Income Taxes		10,331,869	5,160,753	1,766,626	156,641
18	Federal Income Taxes		90,471,567	45,190,412	15,469,555	1,371,638
19	Amortization of Investment Tax Credits		(26,953)	(13,463)	(4,609)	(409)
20	TOTAL TAXES	Page 229 Line 20	140,346,501	71,372,170	23,815,564	2,077,157
21						
22	PURCHASED GAS COSTS	Page 229 Line 22	328,149,841	162,414,038	108,028,299	16,542,407
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue Pro Forma	Page 229 Line 36	(1,268,846,047)	(692,028,940)	(318,829,685)	(42,234,700)
26	Proposed Revenue Increase	Page 229 Line 44	(202,399,614)	(124,839,037)	(57,514,127)	(7,056,960)
27	Gas Demand Cost Adjustment	Page 229 Line 45	43,550,812	12,369,537	6,718,145	789,245
28	NGV and Gas Light Revenue	Page 229 Line 42	(1,617,697)	(808,037)	(276,607)	(24,526)
29	TOTAL OPERATING REVENUE	Page 229 Line 47	(1,429,312,545)	(805,306,478)	(369,902,275)	(48,526,941)
30						
31	OTHER GAS REVENUE	Page 232 Line 7	(3,993,171)	(1,994,583)	(682,784)	(60,540)
32						
33	TOTAL REVENUE	Page 232 Line 9	(1,433,305,715)	(807,301,061)	(370,585,059)	(48,587,481)
34						
35	UTILITY INCOME AT PROPOSED RATES	Page 232 Line 15	485,290,859	260,349,647	165,275,042	25,191,241
36						
37	Less Interest on Customer Deposits	Page 232 Line 22	(853,412)	(417,577)	(145,760)	(13,006)
38						
39	UTILITY NET OPERATING INCOME AT PROPOSED RATES	Page 232 Line 25	484,437,447	259,932,070	165,129,281	25,178,234
40						
41	RETURN ON PRO FORMA RATE BASE AT PROPOSED RATES	Page 232 Line 28	7.55%	8.11%	15.06%	25.89%
42						
43	INDEX RATE OF RETURN		1.00	1.07	1.99	3.43
44						
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES		156,270	162,228	10,610	127,687
5	TRANSMISSION EXPENSES		82,824	606,148	-	-
6	DISTRIBUTION EXPENSES		231,438	1,526,679	56,974	620,872
7	CUSTOMER ACCOUNTS EXPENSES		5,220	12,243	1,450	9,343
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		436	1,022	121	780
9	SALES EXPENSES		501	1,176	139	897
10	ADMINISTRATIVE AND GENERAL EXPENSES		482,231	2,323,497	64,751	699,743
11	TOTAL O&M AT PROPOSED RATES	Page 226 Line 30	958,920	4,632,993	134,046	1,459,323
12						
13	DEPRECIATION EXPENSE	Page 226 Line 37	2,147,845	11,919,738	111,871	1,267,810
14						
15	TAXES					
16	General Taxes		357,162	2,102,400	24,012	277,580
17	State Income Taxes		102,040	592,326	6,204	72,432
18	Federal Income Taxes		893,518	5,186,732	54,322	634,256
19	Amortization of Investment Tax Credits		(266)	(1,545)	(16)	(189)
20	TOTAL TAXES	Page 229 Line 20	1,352,453	7,879,913	84,521	984,079
21						
22	PURCHASED GAS COSTS	Page 229 Line 22	14,173,629	5,258,141	8,401,821	3,497,044
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue Pro Forma	Page 229 Line 36	(21,473,758)	(34,283,196)	(10,967,813)	(23,629,316)
26	Proposed Revenue Increase	Page 229 Line 44	(1,580,902)	(8,476,008)	(416,343)	(2,629,680)
27	Gas Demand Cost Adjustment	Page 229 Line 45	4,048,739	11,767,380	1,254,242	6,603,525
28	NGV and Gas Light Revenue	Page 229 Line 42	(15,977)	(92,743)	(971)	(11,341)
29	TOTAL OPERATING REVENUE	Page 229 Line 47	(19,021,898)	(31,084,567)	(10,130,885)	(19,666,812)
30						
31	OTHER GAS REVENUE	Page 232 Line 7	(39,437)	(228,928)	(2,398)	(27,994)
32						
33	TOTAL REVENUE	Page 232 Line 9	(19,061,335)	(31,313,495)	(10,133,283)	(19,694,806)
34						
35	UTILITY INCOME AT PROPOSED RATES	Page 232 Line 15	428,487	1,622,711	1,401,024	12,486,550
36						
37	Less Interest on Customer Deposits	Page 232 Line 22	(8,444)	(50,479)	(519)	(6,074)
38						
39	UTILITY NET OPERATING INCOME AT PROPOSED RATES	Page 232 Line 25	420,043	1,572,231	1,400,505	12,480,476
40						
41	RETURN ON PRO FORMA RATE BASE AT PROPOSED RATES	Page 232 Line 28	0.66%	0.43%	36.36%	27.75%
42						
43	INDEX RATE OF RETURN		0.09	0.06	4.81	3.67
44						
45						
46						
47						
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	OPERATION AND MAINTENANCE EXPENSE					
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES		-	23,018	39,717	1,717,918
5	TRANSMISSION EXPENSES		-	62,553	330,690	3,086,901
6	DISTRIBUTION EXPENSES		-	179,075	569,493	313,421
7	CUSTOMER ACCOUNTS EXPENSES		-	701	134	735
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		-	59	11	61
9	SALES EXPENSES		-	67	13	71
10	ADMINISTRATIVE AND GENERAL EXPENSES		-	263,266	969,592	5,606,287
11	TOTAL O&M AT PROPOSED RATES	Page 226 Line 30	-	528,739	1,909,650	10,725,394
12						
13	DEPRECIATION EXPENSE	Page 226 Line 37	-	1,281,112	5,980,444	45,052,592
14						
15	TAXES					
16	General Taxes		-	229,012	1,035,989	7,376,117
17	State Income Taxes		-	64,372	294,454	2,116,022
18	Federal Income Taxes		-	563,679	2,578,399	18,529,057
19	Amortization of Investment Tax Credits		-	(168)	(768)	(5,520)
20	TOTAL TAXES	Page 229 Line 20	-	856,896	3,908,073	28,015,675
21						
22	PURCHASED GAS COSTS	Page 229 Line 22	-	86,555	2,928,239	6,819,669
23						
24	OPERATING REVENUE					
25	Gas Sales & Transportation Revenue Pro Forma	Page 229 Line 36	(113,382)	(8,508,520)	(10,072,705)	(106,704,031)
26	Proposed Revenue Increase	Page 229 Line 44	113,443	-	-	-
27	Gas Demand Cost Adjustment	Page 229 Line 45	-	-	-	-
28	NGV and Gas Light Revenue	Page 229 Line 42	-	(10,079)	(46,104)	(331,313)
29	TOTAL OPERATING REVENUE	Page 229 Line 47	61	(8,518,599)	(10,118,809)	(107,035,344)
30						
31	OTHER GAS REVENUE	Page 232 Line 7	-	(24,879)	(113,804)	(817,823)
32						
33	TOTAL REVENUE	Page 232 Line 9	61	(8,543,478)	(10,232,612)	(107,853,166)
34						
35	UTILITY INCOME AT PROPOSED RATES	Page 232 Line 15	(61)	5,790,177	(4,493,794)	17,239,837
36						
37	Less Interest on Customer Deposits	Page 232 Line 22	-	(5,483)	(25,138)	(180,931)
38						
39	UTILITY NET OPERATING INCOME AT PROPOSED RATES	Page 232 Line 25	(61)	5,784,694	(4,518,932)	17,058,906
40						
41	RETURN ON PRO FORMA RATE BASE AT PROPOSED RATES	Page 232 Line 28	0.00%	14.47%	-2.47%	1.30%
42						
43	INDEX RATE OF RETURN		-	1.92	(0.33)	0.17
44						
45						
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	DETAILED CLASSIFICATION					
2						
3	PER BOOKS RATE BASE					
4	NET PLANT					
5						
6	INTANGIBLE PLANT					
7	Organization	20100				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Franchises and Consents	20200				
14	Storage-Demand	UTILPLT	-	-	-	-
15	Transmission-Demand	UTILPLT	-	-	-	-
16	Distribution-Demand	UTILPLT	-	-	-	-
17	Distribution-Customer	UTILPLT	-	-	-	-
18						
19	Miscellaneous Intangible Plant	20300				
20	Storage-Demand	UTILPLT	1,440,166	715,856	246,931	21,982
21	Transmission-Demand	UTILPLT	12,912,067	6,418,138	2,213,908	197,083
22	Distribution-Demand	UTILPLT	2,793,804	1,388,703	479,027	42,643
23	Distribution-Customer	UTILPLT	6,279,017	3,121,080	1,076,603	95,840
24						
25	Customer Contracts	20301				
26	Storage-Demand	UTILPLT	-	-	-	-
27	Transmission-Demand	UTILPLT	-	-	-	-
28	Distribution-Demand	UTILPLT	-	-	-	-
29	Distribution-Customer	UTILPLT	-	-	-	-
30						
31	Miscellaneous Intangible Plant - 3 year	20303				
32	Storage-Demand	UTILPLT	71,070	35,326	12,186	1,085
33	Transmission-Demand	UTILPLT	637,191	316,726	109,253	9,726
34	Distribution-Demand	UTILPLT	137,870	68,530	23,639	2,104
35	Distribution-Customer	UTILPLT	309,860	154,021	53,129	4,730
36						
37	10 Year Software	20310				
38	Storage-Demand	UTILPLT	1,235,350	614,049	211,814	18,856
39	Transmission-Demand	UTILPLT	11,075,750	5,505,369	1,899,052	169,054
40	Distribution-Demand	UTILPLT	2,396,478	1,191,205	410,901	36,579
41	Distribution-Customer	UTILPLT	5,386,033	2,677,209	923,491	82,210
42						
43	Miscellaneous Intangible Plant - 15 year	20315				
44	Storage-Demand	UTILPLT	-	-	-	-
45	Transmission-Demand	UTILPLT	-	-	-	-
46	Distribution-Demand	UTILPLT	-	-	-	-
47	Distribution-Customer	UTILPLT	-	-	-	-
48						
49	TOTAL INTANGIBLE PLANT					
50	Storage-Demand		2,746,586	1,365,232	470,931	41,922

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	DETAILED CLASSIFICATION					
2						
3	PER BOOKS RATE BASE					
4	NET PLANT					
5						
6	INTANGIBLE PLANT					
7	Organization	20100				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Franchises and Consents	20200				
14	Storage-Demand	UTILPLT	-	-	-	-
15	Transmission-Demand	UTILPLT	-	-	-	-
16	Distribution-Demand	UTILPLT	-	-	-	-
17	Distribution-Customer	UTILPLT	-	-	-	-
18						
19	Miscellaneous Intangible Plant	20300				
20	Storage-Demand	UTILPLT	14,327	83,992	906	10,604
21	Transmission-Demand	UTILPLT	128,451	753,049	8,122	95,069
22	Distribution-Demand	UTILPLT	27,793	162,938	1,757	20,570
23	Distribution-Customer	UTILPLT	62,464	366,201	3,950	46,231
24						
25	Customer Contracts	20301				
26	Storage-Demand	UTILPLT	-	-	-	-
27	Transmission-Demand	UTILPLT	-	-	-	-
28	Distribution-Demand	UTILPLT	-	-	-	-
29	Distribution-Customer	UTILPLT	-	-	-	-
30						
31	Miscellaneous Intangible Plant - 3 year	20303				
32	Storage-Demand	UTILPLT	707	4,145	45	523
33	Transmission-Demand	UTILPLT	6,339	37,162	401	4,692
34	Distribution-Demand	UTILPLT	1,372	8,041	87	1,015
35	Distribution-Customer	UTILPLT	3,083	18,071	195	2,281
36						
37	10 Year Software	20310				
38	Storage-Demand	UTILPLT	12,289	72,047	777	9,096
39	Transmission-Demand	UTILPLT	110,183	645,953	6,967	81,549
40	Distribution-Demand	UTILPLT	23,840	139,766	1,507	17,645
41	Distribution-Customer	UTILPLT	53,581	314,121	3,388	39,656
42						
43	Miscellaneous Intangible Plant - 15 year	20315				
44	Storage-Demand	UTILPLT	-	-	-	-
45	Transmission-Demand	UTILPLT	-	-	-	-
46	Distribution-Demand	UTILPLT	-	-	-	-
47	Distribution-Customer	UTILPLT	-	-	-	-
48						
49	TOTAL INTANGIBLE PLANT					
50	Storage-Demand		27,323	160,185	1,728	20,223

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	DETAILED CLASSIFICATION					
2						
3	PER BOOKS RATE BASE					
4	NET PLANT					
5						
6	INTANGIBLE PLANT					
7	Organization	20100				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Franchises and Consents	20200				
14	Storage-Demand	UTILPLT	-	-	-	-
15	Transmission-Demand	UTILPLT	-	-	-	-
16	Distribution-Demand	UTILPLT	-	-	-	-
17	Distribution-Customer	UTILPLT	-	-	-	-
18						
19	Miscellaneous Intangible Plant	20300				
20	Storage-Demand	UTILPLT	-	9,147	41,632	294,789
21	Transmission-Demand	UTILPLT	-	82,006	373,255	2,642,987
22	Distribution-Demand	UTILPLT	-	17,744	80,762	571,867
23	Distribution-Customer	UTILPLT	-	39,879	181,510	1,285,260
24						
25	Customer Contracts	20301				
26	Storage-Demand	UTILPLT	-	-	-	-
27	Transmission-Demand	UTILPLT	-	-	-	-
28	Distribution-Demand	UTILPLT	-	-	-	-
29	Distribution-Customer	UTILPLT	-	-	-	-
30						
31	Miscellaneous Intangible Plant - 3 year	20303				
32	Storage-Demand	UTILPLT	-	451	2,054	14,547
33	Transmission-Demand	UTILPLT	-	4,047	18,420	130,427
34	Distribution-Demand	UTILPLT	-	876	3,985	28,221
35	Distribution-Customer	UTILPLT	-	1,968	8,957	63,426
36						
37	10 Year Software	20310				
38	Storage-Demand	UTILPLT	-	7,846	35,711	252,865
39	Transmission-Demand	UTILPLT	-	70,343	320,171	2,267,109
40	Distribution-Demand	UTILPLT	-	15,220	69,276	490,538
41	Distribution-Customer	UTILPLT	-	34,207	155,696	1,102,474
42						
43	Miscellaneous Intangible Plant - 15 year	20315				
44	Storage-Demand	UTILPLT	-	-	-	-
45	Transmission-Demand	UTILPLT	-	-	-	-
46	Distribution-Demand	UTILPLT	-	-	-	-
47	Distribution-Customer	UTILPLT	-	-	-	-
48						
49	TOTAL INTANGIBLE PLANT					
50	Storage-Demand		-	17,444	79,397	562,202

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Transmission-Demand		24,625,008	12,240,232	4,222,213	375,863
2	Distribution-Demand		5,328,152	2,648,438	913,567	81,326
3	Distribution-Customer		11,974,911	5,952,310	2,053,223	182,779
4	TOTAL		44,674,657	22,206,213	7,659,934	681,890

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Transmission-Demand		244,972	1,436,164	15,490	181,309
2	Distribution-Demand		53,005	310,745	3,352	39,230
3	Distribution-Customer		119,128	698,393	7,533	88,169
4	TOTAL		444,429	2,605,486	28,101	328,931

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Transmission-Demand		-	156,396	711,846	5,040,523
2	Distribution-Demand		-	33,840	154,023	1,090,626
3	Distribution-Customer		-	76,054	346,164	2,451,159
4	TOTAL		-	283,733	1,291,429	9,144,510

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	OTHER STORAGE PLANT					
3	Non-depr Land & Land Rights	20400				
4	Storage-Demand	WINTHRU	5,664	3,288	1,943	249
5	Transmission-Demand		-			
6	Distribution-Demand		-			
7	Distribution-Customer		-			
8						
9	Non-depr Land & Land Rights	26000				
10	Storage-Demand	WINTHRU	6,041,593	3,506,813	2,072,377	266,010
11	Transmission-Demand		-			
12	Distribution-Demand		-			
13	Distribution-Customer		-			
14						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	OTHER STORAGE PLANT					
3	Non-depr Land & Land Rights	20400				
4	Storage-Demand	WINTHRU	184	-	-	-
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer					
8						
9	Non-depr Land & Land Rights	26000				
10	Storage-Demand	WINTHRU	196,393	-	-	-
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer					
14						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	OTHER STORAGE PLANT					
3	Non-depr Land & Land Rights	20400				
4	Storage-Demand	WINTHRU	-	-	-	-
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer					
8						
9	Non-depr Land & Land Rights	26000				
10	Storage-Demand	WINTHRU	-	-	-	-
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer					
14						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	S&I					
2	26100 Storage-Demand	WINTHRU	132,302,741	76,794,482	45,382,264	5,825,260
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	Gas Holders					
8	26200 Storage-Demand	WINTHRU	84,212,473	48,880,720	28,886,421	3,707,856
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Purification Equipment					
14	26300 Storage-Demand	WINTHRU	50,928,149	29,560,996	17,469,288	2,242,355
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						
19	Liquefaction Equipment					
20	26310 Storage-Demand	WINTHRU	54,174,297	31,445,207	18,582,776	2,385,282
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer		-			
24						
25	Vaporizing Equipment					
26	26320 Storage-Demand	WINTHRU	33,360,204	19,363,768	11,443,161	1,468,842
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer		-			
30						
31	Compressor Equipment					
32	26330 Storage-Demand	WINTHRU	16,236,092	9,424,161	5,569,277	714,871
33	Transmission-Demand		-			
34	Distribution-Demand		-			
35	Distribution-Customer		-			
36						
37	M&R Equipment					
38	26340 Storage-Demand	WINTHRU	731,448	424,565	250,900	32,205
39	Transmission-Demand		-			
40	Distribution-Demand		-			
41	Distribution-Customer		-			
42						
43	Other Equipment					
44	26350 Storage-Demand	WINTHRU	7,140,665	4,144,764	2,449,379	314,402
45	Transmission-Demand		-			
46	Distribution-Demand		-			
47	Distribution-Customer		-			
48						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	S&I					
2	Storage-Demand	WINTHRU	4,300,735	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Gas Holders					
8	Storage-Demand	WINTHRU	2,737,475	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Purification Equipment					
14	Storage-Demand	WINTHRU	1,655,510	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Liquefaction Equipment					
20	Storage-Demand	WINTHRU	1,761,031	-	-	-
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Vaporizing Equipment					
26	Storage-Demand	WINTHRU	1,084,432	-	-	-
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor Equipment					
32	Storage-Demand	WINTHRU	527,783	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	M&R Equipment					
38	Storage-Demand	WINTHRU	23,777	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Other Equipment					
44	Storage-Demand	WINTHRU	232,120	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	S&I					
2	Storage-Demand	WINTHRU	-	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Gas Holders					
8	Storage-Demand	WINTHRU	-	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Purification Equipment					
14	Storage-Demand	WINTHRU	-	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Liquefaction Equipment					
20	Storage-Demand	WINTHRU	-	-	-	-
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Vaporizing Equipment					
26	Storage-Demand	WINTHRU	-	-	-	-
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor Equipment					
32	Storage-Demand	WINTHRU	-	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	M&R Equipment					
38	Storage-Demand	WINTHRU	-	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Other Equipment					
44	Storage-Demand	WINTHRU	-	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		385,133,325	223,548,765	132,107,786	16,957,334
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		385,133,325	223,548,765	132,107,786	16,957,334
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand		-			
11	Transmission-Demand	DESDMD	74,324,293	23,732,470	12,102,036	1,216,171
12	Distribution-Demand		-			
13	Distribution-Customer		-			
14						
15	Land Rights	26520				
16	Storage-Demand		-			
17	Transmission-Demand	DESDMD	119,599,241	38,189,201	19,474,040	1,957,007
18	Distribution-Demand		-			
19	Distribution-Customer		-			
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand		-			
23	Transmission-Demand	DESDMD	52,356,982	16,718,094	8,525,154	856,719
24	Distribution-Demand		-			
25	Distribution-Customer		-			
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand		-			
29	Transmission-Demand	DESDMD	31,678,382	10,115,215	5,158,110	518,355
30	Distribution-Demand		-			
31	Distribution-Customer		-			
32						
33	Mains	26700				
34	Storage-Demand		-			
35	Transmission-Demand	DESDMD	2,773,221,103	885,516,468	451,556,546	45,378,329
36	Distribution-Demand		-			
37	Distribution-Customer		-			
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand		-			
41	Transmission-Demand	DESDMD	7,348,187	2,346,348	1,196,487	120,239
42	Distribution-Demand		-			
43	Distribution-Customer		-			
44						
45	Compressor Station Equip	26800				
46	Storage-Demand		-			
47	Transmission-Demand	DESDMD	95,275,157	30,422,284	15,513,412	1,558,991
48	Distribution-Demand		-			
49	Distribution-Customer		-			
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		12,519,440	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		12,519,440	-	-	-
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand					
11	Transmission-Demand	DESDMD	740,476	5,419,217	-	-
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Land Rights	26520				
16	Storage-Demand					
17	Transmission-Demand	DESDMD	1,191,541	8,720,355	-	-
18	Distribution-Demand					
19	Distribution-Customer					
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand					
23	Transmission-Demand	DESDMD	521,621	3,817,511	-	-
24	Distribution-Demand					
25	Distribution-Customer					
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand					
29	Transmission-Demand	DESDMD	315,605	2,309,770	-	-
30	Distribution-Demand					
31	Distribution-Customer					
32						
33	Mains	26700				
34	Storage-Demand					
35	Transmission-Demand	DESDMD	27,628,985	202,204,227	-	-
36	Distribution-Demand					
37	Distribution-Customer					
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand					
41	Transmission-Demand	DESDMD	73,208	535,779	-	-
42	Distribution-Demand					
43	Distribution-Customer					
44						
45	Compressor Station Equip	26800				
46	Storage-Demand					
47	Transmission-Demand	DESDMD	949,205	6,946,810	-	-
48	Distribution-Demand					
49	Distribution-Customer					
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		-	-	-	-
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand					
11	Transmission-Demand	DESDMD	-	559,250	2,956,504	27,598,169
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Land Rights	26520				
16	Storage-Demand					
17	Transmission-Demand	DESDMD	-	899,920	4,757,470	44,409,707
18	Distribution-Demand					
19	Distribution-Customer					
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand					
23	Transmission-Demand	DESDMD	-	393,958	2,082,679	19,441,246
24	Distribution-Demand					
25	Distribution-Customer					
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand					
29	Transmission-Demand	DESDMD	-	238,363	1,260,116	11,762,848
30	Distribution-Demand					
31	Distribution-Customer					
32						
33	Mains	26700				
34	Storage-Demand					
35	Transmission-Demand	DESDMD	-	20,866,995	110,314,379	1,029,755,174
36	Distribution-Demand					
37	Distribution-Customer					
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand					
41	Transmission-Demand	DESDMD	-	55,291	292,299	2,728,536
42	Distribution-Demand					
43	Distribution-Customer					
44						
45	Compressor Station Equip	26800				
46	Storage-Demand					
47	Transmission-Demand	DESDMD	-	716,894	3,789,896	35,377,665
48	Distribution-Demand					
49	Distribution-Customer					
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	System Meas & Reg Station					
2	Storage-Demand		-			
3	Transmission-Demand	DESDMD	299,177,830	95,530,391	48,714,366	4,895,459
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		3,452,981,175	1,102,570,470	562,240,151	56,501,271
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		3,452,981,175	1,102,570,470	562,240,151	56,501,271
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights		27400			
16	Storage-Demand		-			
17	Transmission-Demand		-			
18	Distribution-Demand	PKAVGDAYDIST	1,261,608	541,554	295,088	33,899
19	Distribution-Customer	MSMPLTCUST	2,835,438	2,491,903	333,063	3,132
20						
21	Land Rights		27401			
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand	PKAVGDAYDIST	4,637,745	1,990,784	1,084,762	124,615
25	Distribution-Customer	MSMPLTCUST	10,423,234	9,160,381	1,224,360	11,514
26						
27	S&I		27500			
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand	PKAVGDAYDIST	209,376	89,876	48,973	5,626
31	Distribution-Customer	MSMPLTCUST	470,568	413,556	55,275	520
32						
33	Mains		27600			
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand	PKAVGDAYDIST	443,025,541	190,171,748	103,623,041	11,904,024
37	Distribution-Customer	BILL	910,964,498	826,973,700	82,787,077	455,971
38						
39	M&R Station Equipment		27800			
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand	PKAVGDAYDIST	122,975,899	52,788,247	28,763,887	3,304,342
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment		27900			
46	Storage-Demand		-			
47	Transmission-Demand		-			
48	Distribution-Demand	PKAVGDAYDIST	175,009,691	75,124,109	40,934,517	4,702,482
49	Distribution-Customer		-	-	-	-
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	System Meas & Reg Station					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	2,980,642	21,813,992	-	-
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		34,401,283	251,767,661	-	-
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		34,401,283	251,767,661	-	-
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights					
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand	PKAVGDAYDIST	24,421	188,083	6,263	75,373
19	Distribution-Customer	MSMPLTCUST	1,361	3,193	327	2,101
20						
21	Land Rights					
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand	PKAVGDAYDIST	89,774	691,405	23,024	277,076
25	Distribution-Customer	MSMPLTCUST	5,002	11,738	1,201	7,724
26						
27	S&I					
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand	PKAVGDAYDIST	4,053	31,214	1,039	12,509
31	Distribution-Customer	MSMPLTCUST	226	530	54	349
32						
33	Mains					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	PKAVGDAYDIST	8,575,721	66,047,175	2,199,380	26,467,953
37	Distribution-Customer	BILL	130,875	306,936	36,342	234,244
38						
39	M&R Station Equipment					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	PKAVGDAYDIST	2,380,466	18,333,504	610,508	7,347,026
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	PKAVGDAYDIST	3,387,693	26,090,811	868,827	10,455,714
49	Distribution-Customer		-	-	-	-
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	System Meas & Reg Station					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	-	2,251,152	11,900,824	111,091,005
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		-	25,981,823	137,354,167	1,282,164,349
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		-	25,981,823	137,354,167	1,282,164,349
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights					
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand	PKAVGDAYDIST	-	23,115	73,811	-
19	Distribution-Customer	MSMPLTCUST	-	170	33	155
20						
21	Land Rights					
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand	PKAVGDAYDIST	-	84,972	271,334	-
25	Distribution-Customer	MSMPLTCUST	-	626	120	569
26						
27	S&I					
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand	PKAVGDAYDIST	-	3,836	12,250	-
31	Distribution-Customer	MSMPLTCUST	-	28	5	26
32						
33	Mains					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	PKAVGDAYDIST	-	8,117,027	25,919,473	-
37	Distribution-Customer	BILL	-	17,574	3,365	18,415
38						
39	M&R Station Equipment					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	PKAVGDAYDIST	-	2,253,140	7,194,778	-
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	PKAVGDAYDIST	-	3,206,493	10,239,046	-
49	Distribution-Customer		-	-	-	-
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Services					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	SVCUNIT	562,738,409	486,591,988	73,957,021	691,127
6						
7	Meters		28100			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer	METAVG	13,136,677	9,684,780	3,196,335	63,087
12						
13	Meters - Residential		28101			
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	METAVG	60,960,674	44,942,165	14,832,575	292,757
18						
19	Meters - Meter Accessories		28104			
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	METAVG	(0)	(0)	(0)	(0)
24						
25	Meters - Meter Acc, ERTs		28105			
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer	METAVG	7,511,120	5,537,439	1,827,559	36,071
30						
31	Gas AMI Meters		28106			
32	Storage-Demand		-			
33	Transmission-Demand		-			
34	Distribution-Demand		-			
35	Distribution-Customer	METAVG	666,679	491,497	162,212	3,202
36						
37	Meter Installations		28200			
38	Storage-Demand		-			
39	Transmission-Demand		-			
40	Distribution-Demand		-			
41	Distribution-Customer	METAVG	61,043,711	45,003,383	14,852,779	293,156
42						
43	House Regulators		28300			
44	Storage-Demand		-			
45	Transmission-Demand		-			
46	Distribution-Demand		-			
47	Distribution-Customer	METAVG	7,701,166	5,677,546	1,873,800	36,984
48						
49	House Regulator Installatio		28400			
50	Storage-Demand		-			

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Services					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	SVCUNIT	301,726	707,626	53,481	344,712
6						
7	Meters					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	34,053	79,961	9,593	61,572
12						
13	Meters - Residential					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	METAVG	158,025	371,057	44,518	285,726
18						
19	Meters - Meter Accessories					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	(0)	(0)	(0)	(0)
24						
25	Meters - Meter Acc, ERTs					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	19,471	45,719	5,485	35,205
30						
31	Gas AMI Meters					
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		-	-	-	-
35	Distribution-Customer	METAVG	1,728	4,058	487	3,125
36						
37	Meter Installations					
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand		-	-	-	-
41	Distribution-Customer	METAVG	158,240	371,562	44,579	286,115
42						
43	House Regulators					
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand		-	-	-	-
47	Distribution-Customer	METAVG	19,963	46,876	5,624	36,096
48						
49	House Regulator Installatio					
50	Storage-Demand					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Services					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	SVCUNIT	-	40,515	7,758	42,454
6						
7	Meters					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	-	3,860	739	2,695
12						
13	Meters - Residential					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	METAVG	-	17,913	3,430	12,508
18						
19	Meters - Meter Accessories					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	-	(0)	(0)	(0)
24						
25	Meters - Meter Acc, ERTs					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	-	2,207	423	1,541
30						
31	Gas AMI Meters					
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		-	-	-	-
35	Distribution-Customer	METAVG	-	196	38	137
36						
37	Meter Installations					
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand		-	-	-	-
41	Distribution-Customer	METAVG	-	17,938	3,435	12,525
42						
43	House Regulators					
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand		-	-	-	-
47	Distribution-Customer	METAVG	-	2,263	433	1,580
48						
49	House Regulator Installatio					
50	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Transmission-Demand		-			
2	Distribution-Demand		-			
3	Distribution-Customer	METAVG	872,024	642,884	212,176	4,188

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Transmission-Demand					
2	Distribution-Demand					
3	Distribution-Customer	METAVG	2,260	5,308	637	4,087

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Transmission-Demand		-	-	-	-
2	Distribution-Demand		-	-	-	-
3	Distribution-Customer	METAVG	-	256	49	179

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Industrial M&R Station Equip					
3	Storage-Demand		-			
4	Transmission-Demand		-			
5	Distribution-Demand		-			
6	Distribution-Customer	METAVG	39,760,689	29,312,856	9,674,325	190,946
7						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Industrial M&R Station Equip					
3	Storage-Demand					
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer	METAVG	103,069	242,016	29,036	186,360
7						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Industrial M&R Station Equip					
3	Storage-Demand					
4	Transmission-Demand					
5	Distribution-Demand		-	-	-	-
6	Distribution-Customer	METAVG	-	11,684	2,237	8,158
7						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Other Property on Customer Premises					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	MSMPLTCUST	51,393	45,166	6,037	57
6						
7	Other Equipment					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	PKAVGDAYDIST	7,156	3,072	1,674	192
11	Distribution-Customer	MSMPLTCUST	16,083	14,134	1,889	18
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		747,127,015	320,709,389	174,751,941	20,075,181
17	Distribution-Customer		1,679,152,362	1,466,983,378	204,996,482	2,082,730
18	TOTAL		2,426,279,378	1,787,692,767	379,748,423	22,157,911
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights					
22	Storage-Demand	UTILPLT	943,661	469,061	161,800	14,404
23	Transmission-Demand	UTILPLT	8,460,560	4,205,449	1,450,651	129,137
24	Distribution-Demand	UTILPLT	1,830,625	909,940	313,880	27,942
25	Distribution-Customer	UTILPLT	4,114,291	2,045,070	705,438	62,798
26						
27	S&I					
28	Storage-Demand	UTILPLT	7,640,455	3,797,803	1,310,035	116,620
29	Transmission-Demand	UTILPLT	68,501,852	34,049,880	11,745,354	1,045,576
30	Distribution-Demand	UTILPLT	14,821,854	7,367,426	2,541,361	226,233
31	Distribution-Customer	UTILPLT	33,311,808	16,558,137	5,711,656	508,454
32						
33	Leasehold Improvements					
34	Storage-Demand	UTILPLT	129,544	64,392	22,212	1,977
35	Transmission-Demand	UTILPLT	1,161,452	577,317	199,143	17,728
36	Distribution-Demand	UTILPLT	251,305	124,915	43,089	3,836
37	Distribution-Customer	UTILPLT	564,803	280,744	96,841	8,621
38						
39	Compressed Natural Gas					
40	Storage-Demand	UTILPLT	1,012,215	503,137	173,555	15,450
41	Transmission-Demand	UTILPLT	9,075,194	4,510,962	1,556,036	138,519
42	Distribution-Demand	UTILPLT	1,963,614	976,044	336,682	29,972
43	Distribution-Customer	UTILPLT	4,413,182	2,193,639	756,686	67,360
44						
45	Office Furniture and Equipm					
46	Storage-Demand	UTILPLT	429,037	213,260	73,563	6,549
47	Transmission-Demand	UTILPLT	3,846,612	1,912,016	659,542	58,713
48	Distribution-Demand	UTILPLT	832,297	413,706	142,706	12,704
49	Distribution-Customer	UTILPLT	1,870,571	929,796	320,729	28,551
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Other Property on Customer Premises					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	MSMPLTCUST	25	58	6	38
6						
7	Other Equipment					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	PKAVGDAYDIST	139	1,067	36	428
11	Distribution-Customer	MSMPLTCUST	8	18	2	12
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		14,462,266	111,383,259	3,709,077	44,636,078
17	Distribution-Customer		936,033	2,196,654	231,373	1,487,466
18	TOTAL		15,398,299	113,579,913	3,940,450	46,123,544
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights					
22	Storage-Demand	UTILPLT	9,388	55,036	594	6,948
23	Transmission-Demand	UTILPLT	84,167	493,431	5,322	62,294
24	Distribution-Demand	UTILPLT	18,211	106,765	1,152	13,479
25	Distribution-Customer	UTILPLT	40,929	239,951	2,588	30,293
26						
27	S&I					
28	Storage-Demand	UTILPLT	76,008	445,602	4,806	56,255
29	Transmission-Demand	UTILPLT	681,464	3,995,120	43,089	504,367
30	Distribution-Demand	UTILPLT	147,449	864,431	9,323	109,131
31	Distribution-Customer	UTILPLT	331,390	1,942,790	20,954	245,269
32						
33	Leasehold Improvements					
34	Storage-Demand	UTILPLT	1,289	7,555	81	954
35	Transmission-Demand	UTILPLT	11,554	67,737	731	8,552
36	Distribution-Demand	UTILPLT	2,500	14,656	158	1,850
37	Distribution-Customer	UTILPLT	5,619	32,940	355	4,159
38						
39	Compressed Natural Gas					
40	Storage-Demand	UTILPLT	10,070	59,034	637	7,453
41	Transmission-Demand	UTILPLT	90,281	529,278	5,709	66,819
42	Distribution-Demand	UTILPLT	19,534	114,521	1,235	14,458
43	Distribution-Customer	UTILPLT	43,903	257,383	2,776	32,493
44						
45	Office Furniture and Equipm					
46	Storage-Demand	UTILPLT	4,268	25,022	270	3,159
47	Transmission-Demand	UTILPLT	38,267	224,340	2,420	28,322
48	Distribution-Demand	UTILPLT	8,280	48,541	524	6,128
49	Distribution-Customer	UTILPLT	18,609	109,094	1,177	13,773
50						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Other Property on Customer Premises					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	MSMPLTCUST	-	3	1	3
6						
7	Other Equipment					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	PKAVGDAYDIST	-	131	419	-
11	Distribution-Customer	MSMPLTCUST	-	1	0	1
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	13,688,714	43,711,110	-
17	Distribution-Customer		-	115,234	22,066	100,946
18	TOTAL		-	13,803,948	43,733,176	100,946
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights					
22	Storage-Demand	UTILPLT	-	5,993	27,279	193,159
23	Transmission-Demand	UTILPLT	-	53,734	244,573	1,731,802
24	Distribution-Demand	UTILPLT	-	11,626	52,919	374,713
25	Distribution-Customer	UTILPLT	-	26,130	118,934	842,159
26						
27	S&I					
28	Storage-Demand	UTILPLT	-	48,525	220,866	1,563,934
29	Transmission-Demand	UTILPLT	-	435,062	1,980,212	14,021,728
30	Distribution-Demand	UTILPLT	-	94,135	428,462	3,033,904
31	Distribution-Customer	UTILPLT	-	211,567	962,959	6,818,635
32						
33	Leasehold Improvements					
34	Storage-Demand	UTILPLT	-	823	3,745	26,517
35	Transmission-Demand	UTILPLT	-	7,377	33,575	237,739
36	Distribution-Demand	UTILPLT	-	1,596	7,265	51,440
37	Distribution-Customer	UTILPLT	-	3,587	16,327	115,610
38						
39	Compressed Natural Gas					
40	Storage-Demand	UTILPLT	-	6,429	29,261	207,192
41	Transmission-Demand	UTILPLT	-	57,637	262,341	1,857,613
42	Distribution-Demand	UTILPLT	-	12,471	56,763	401,935
43	Distribution-Customer	UTILPLT	-	28,029	127,574	903,340
44						
45	Office Furniture and Equipm					
46	Storage-Demand	UTILPLT	-	2,725	12,402	87,820
47	Transmission-Demand	UTILPLT	-	24,430	111,196	787,368
48	Distribution-Demand	UTILPLT	-	5,286	24,060	170,364
49	Distribution-Customer	UTILPLT	-	11,880	54,073	382,890
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Electronic Data Processing					
2	Storage-Demand	29101				
3	Transmission-Demand	UTILPLT	117,390	58,351	20,128	1,792
4	Distribution-Demand	UTILPLT	1,052,482	523,152	180,459	16,065
5	Distribution-Customer	UTILPLT	227,727	113,195	39,046	3,476
6			511,812	254,404	87,755	7,812
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT	132,712	65,966	22,755	2,026
9	Transmission-Demand	UTILPLT	1,189,849	591,432	204,012	18,161
10	Distribution-Demand	UTILPLT	257,449	127,969	44,142	3,930
11	Distribution-Customer	UTILPLT	578,612	287,608	99,209	8,832
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT	(424,615)	(211,061)	(72,805)	(6,481)
15	Transmission-Demand	UTILPLT	(3,806,958)	(1,892,306)	(652,743)	(58,107)
16	Distribution-Demand	UTILPLT	(823,718)	(409,441)	(141,235)	(12,573)
17	Distribution-Customer	UTILPLT	(1,851,288)	(920,211)	(317,423)	(28,257)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT	334,243	166,141	57,310	5,102
21	Transmission-Demand	UTILPLT	2,996,719	1,489,565	513,819	45,740
22	Distribution-Demand	UTILPLT	648,405	322,299	111,176	9,897
23	Distribution-Customer	UTILPLT	1,457,277	724,361	249,865	22,243
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT	(273)	(136)	(47)	(4)
27	Transmission-Demand	UTILPLT	(2,447)	(1,216)	(420)	(37)
28	Distribution-Demand	UTILPLT	(529)	(263)	(91)	(8)
29	Distribution-Customer	UTILPLT	(1,190)	(591)	(204)	(18)
30						
31	Transportation Equipment	29200				
32	Storage-Demand	UTILPLT	-	-	-	-
33	Transmission-Demand	UTILPLT	-	-	-	-
34	Distribution-Demand	UTILPLT	-	-	-	-
35	Distribution-Customer	UTILPLT	-	-	-	-
36						
37	Trans Equip - Leased Buyout	29204				
38	Storage-Demand	UTILPLT	0	0	0	0
39	Transmission-Demand	UTILPLT	1	1	0	0
40	Distribution-Demand	UTILPLT	0	0	0	0
41	Distribution-Customer	UTILPLT	1	0	0	0
42						
43	Passenger Cars & Station Wagons	29210				
44	Storage-Demand	UTILPLT	(4,995)	(2,483)	(856)	(76)
45	Transmission-Demand	UTILPLT	(44,786)	(22,261)	(7,679)	(684)
46	Distribution-Demand	UTILPLT	(9,690)	(4,817)	(1,662)	(148)
47	Distribution-Customer	UTILPLT	(21,779)	(10,826)	(3,734)	(332)
48						
49	Trucks 1/2 & 3/4 Ton	29211				
50	Storage-Demand	UTILPLT	(19,282)	(9,585)	(3,306)	(294)

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Electronic Data Processing	29101				
2	Storage-Demand	UTILPLT	1,168	6,846	74	864
3	Transmission-Demand	UTILPLT	10,470	61,382	662	7,749
4	Distribution-Demand	UTILPLT	2,265	13,281	143	1,677
5	Distribution-Customer	UTILPLT	5,092	29,850	322	3,768
6						
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT	1,320	7,740	83	977
9	Transmission-Demand	UTILPLT	11,837	69,394	748	8,761
10	Distribution-Demand	UTILPLT	2,561	15,015	162	1,896
11	Distribution-Customer	UTILPLT	5,756	33,745	364	4,260
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT	(4,224)	(24,764)	(267)	(3,126)
15	Transmission-Demand	UTILPLT	(37,872)	(222,027)	(2,395)	(28,030)
16	Distribution-Demand	UTILPLT	(8,194)	(48,040)	(518)	(6,065)
17	Distribution-Customer	UTILPLT	(18,417)	(107,970)	(1,165)	(13,631)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT	3,325	19,494	210	2,461
21	Transmission-Demand	UTILPLT	29,812	174,773	1,885	22,064
22	Distribution-Demand	UTILPLT	6,450	37,816	408	4,774
23	Distribution-Customer	UTILPLT	14,497	84,990	917	10,730
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT	(3)	(16)	(0)	(2)
27	Transmission-Demand	UTILPLT	(24)	(143)	(2)	(18)
28	Distribution-Demand	UTILPLT	(5)	(31)	(0)	(4)
29	Distribution-Customer	UTILPLT	(12)	(69)	(1)	(9)
30						
31	Transportation Equipment	29200				
32	Storage-Demand	UTILPLT	-	-	-	-
33	Transmission-Demand	UTILPLT	-	-	-	-
34	Distribution-Demand	UTILPLT	-	-	-	-
35	Distribution-Customer	UTILPLT	-	-	-	-
36						
37	Trans Equip - Leased Buyout	29204				
38	Storage-Demand	UTILPLT	0	0	0	0
39	Transmission-Demand	UTILPLT	0	0	0	0
40	Distribution-Demand	UTILPLT	0	0	0	0
41	Distribution-Customer	UTILPLT	0	0	0	0
42						
43	Passenger Cars & Station Wagons	29210				
44	Storage-Demand	UTILPLT	(50)	(291)	(3)	(37)
45	Transmission-Demand	UTILPLT	(446)	(2,612)	(28)	(330)
46	Distribution-Demand	UTILPLT	(96)	(565)	(6)	(71)
47	Distribution-Customer	UTILPLT	(217)	(1,270)	(14)	(160)
48						
49	Trucks 1/2 & 3/4 Ton	29211				
50	Storage-Demand	UTILPLT	(192)	(1,125)	(12)	(142)

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Electronic Data Processing	29101				
2	Storage-Demand	UTILPLT	-	746	3,393	24,029
3	Transmission-Demand	UTILPLT	-	6,684	30,425	215,434
4	Distribution-Demand	UTILPLT	-	1,446	6,583	46,614
5	Distribution-Customer	UTILPLT	-	3,251	14,795	104,763
6						
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT	-	843	3,836	27,165
9	Transmission-Demand	UTILPLT	-	7,557	34,395	243,552
10	Distribution-Demand	UTILPLT	-	1,635	7,442	52,698
11	Distribution-Customer	UTILPLT	-	3,675	16,726	118,437
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT	-	(2,697)	(12,275)	(86,915)
15	Transmission-Demand	UTILPLT	-	(24,178)	(110,049)	(779,251)
16	Distribution-Demand	UTILPLT	-	(5,232)	(23,812)	(168,608)
17	Distribution-Customer	UTILPLT	-	(11,758)	(53,516)	(378,942)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT	-	2,123	9,662	68,417
21	Transmission-Demand	UTILPLT	-	19,032	86,627	613,402
22	Distribution-Demand	UTILPLT	-	4,118	18,744	132,723
23	Distribution-Customer	UTILPLT	-	9,255	42,126	298,292
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT	-	(2)	(8)	(56)
27	Transmission-Demand	UTILPLT	-	(16)	(71)	(501)
28	Distribution-Demand	UTILPLT	-	(3)	(15)	(108)
29	Distribution-Customer	UTILPLT	-	(8)	(34)	(244)
30						
31	Transportation Equipment	29200				
32	Storage-Demand	UTILPLT	-	-	-	-
33	Transmission-Demand	UTILPLT	-	-	-	-
34	Distribution-Demand	UTILPLT	-	-	-	-
35	Distribution-Customer	UTILPLT	-	-	-	-
36						
37	Trans Equip - Leased Buyout	29204				
38	Storage-Demand	UTILPLT	-	0	0	0
39	Transmission-Demand	UTILPLT	-	0	0	0
40	Distribution-Demand	UTILPLT	-	0	0	0
41	Distribution-Customer	UTILPLT	-	0	0	0
42						
43	Passenger Cars & Station Wagons	29210				
44	Storage-Demand	UTILPLT	-	(32)	(144)	(1,022)
45	Transmission-Demand	UTILPLT	-	(284)	(1,295)	(9,167)
46	Distribution-Demand	UTILPLT	-	(62)	(280)	(1,984)
47	Distribution-Customer	UTILPLT	-	(138)	(630)	(4,458)
48						
49	Trucks 1/2 & 3/4 Ton	29211				
50	Storage-Demand	UTILPLT	-	(122)	(557)	(3,947)

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Transmission-Demand	UTILPLT	(172,879)	(85,932)	(29,642)	(2,639)
2	Distribution-Demand	UTILPLT	(37,406)	(18,593)	(6,414)	(571)
3	Distribution-Customer	UTILPLT	(84,069)	(41,788)	(14,415)	(1,283)
4						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Transmission-Demand	UTILPLT	(1,720)	(10,083)	(109)	(1,273)
2	Distribution-Demand	UTILPLT	(372)	(2,182)	(24)	(275)
3	Distribution-Customer	UTILPLT	(836)	(4,903)	(53)	(619)
4						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Transmission-Demand	UTILPLT	-	(1,098)	(4,997)	(35,387)
2	Distribution-Demand	UTILPLT	-	(238)	(1,081)	(7,657)
3	Distribution-Customer	UTILPLT	-	(534)	(2,430)	(17,208)
4						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT	(48)	(24)	(8)	(1)
4	Distribution-Demand	UTILPLT	(434)	(216)	(74)	(7)
5	Distribution-Customer	UTILPLT	(94)	(47)	(16)	(1)
6			(211)	(105)	(36)	(3)
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT	(40)	(20)	(7)	(1)
9	Transmission-Demand	UTILPLT	(361)	(180)	(62)	(6)
10	Distribution-Demand	UTILPLT	(78)	(39)	(13)	(1)
11	Distribution-Customer	UTILPLT	(176)	(87)	(30)	(3)
12						
13	Transportation- 3 Year Meter	29240				
14	Storage-Demand	UTILPLT	(1,862)	(925)	(319)	(28)
15	Transmission-Demand	UTILPLT	(16,691)	(8,296)	(2,862)	(255)
16	Distribution-Demand	UTILPLT	(3,611)	(1,795)	(619)	(55)
17	Distribution-Customer	UTILPLT	(8,116)	(4,034)	(1,392)	(124)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT	54,805	27,242	9,397	837
21	Transmission-Demand	UTILPLT	491,361	244,239	84,249	7,500
22	Distribution-Demand	UTILPLT	106,317	52,846	18,229	1,623
23	Distribution-Customer	UTILPLT	238,944	118,771	40,970	3,647
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT	1,179,593	586,334	202,253	18,005
27	Transmission-Demand	UTILPLT	10,575,847	5,256,884	1,813,339	161,424
28	Distribution-Demand	UTILPLT	2,288,313	1,137,440	392,355	34,928
29	Distribution-Customer	UTILPLT	5,142,935	2,556,374	881,810	78,499
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT	768,859	382,173	131,829	11,735
33	Transmission-Demand	UTILPLT	6,893,346	3,426,442	1,181,936	105,216
34	Distribution-Demand	UTILPLT	1,491,524	741,385	255,737	22,766
35	Distribution-Customer	UTILPLT	3,352,170	1,666,246	574,764	51,166
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT	9,015	4,481	1,546	138
39	Transmission-Demand	UTILPLT	80,829	40,177	13,859	1,234
40	Distribution-Demand	UTILPLT	17,489	8,693	2,999	267
41	Distribution-Customer	UTILPLT	39,306	19,538	6,739	600
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT	728	362	125	11
45	Transmission-Demand	UTILPLT	6,526	3,244	1,119	100
46	Distribution-Demand	UTILPLT	1,412	702	242	22
47	Distribution-Customer	UTILPLT	3,173	1,577	544	48
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT	(0)	(3)	(0)	(0)
4	Distribution-Demand	UTILPLT	(4)	(25)	(0)	(3)
5	Distribution-Demand	UTILPLT	(1)	(5)	(0)	(1)
6	Distribution-Customer	UTILPLT	(2)	(12)	(0)	(2)
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT	(0)	(2)	(0)	(0)
9	Transmission-Demand	UTILPLT	(4)	(21)	(0)	(3)
10	Distribution-Demand	UTILPLT	(1)	(5)	(0)	(1)
11	Distribution-Customer	UTILPLT	(2)	(10)	(0)	(1)
12						
13	Transportation- 3 Year Meter	29240				
14	Storage-Demand	UTILPLT	(19)	(109)	(1)	(14)
15	Transmission-Demand	UTILPLT	(166)	(973)	(10)	(123)
16	Distribution-Demand	UTILPLT	(36)	(211)	(2)	(27)
17	Distribution-Customer	UTILPLT	(81)	(473)	(5)	(60)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT	545	3,196	34	404
21	Transmission-Demand	UTILPLT	4,888	28,657	309	3,618
22	Distribution-Demand	UTILPLT	1,058	6,201	67	783
23	Distribution-Customer	UTILPLT	2,377	13,936	150	1,759
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT	11,735	68,795	742	8,685
27	Transmission-Demand	UTILPLT	105,210	616,798	6,652	77,868
28	Distribution-Demand	UTILPLT	22,764	133,457	1,439	16,848
29	Distribution-Customer	UTILPLT	51,162	299,943	3,235	37,866
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT	7,649	44,841	484	5,661
33	Transmission-Demand	UTILPLT	68,576	402,029	4,336	50,754
34	Distribution-Demand	UTILPLT	14,838	86,988	938	10,982
35	Distribution-Customer	UTILPLT	33,348	195,503	2,109	24,681
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT	90	526	6	66
39	Transmission-Demand	UTILPLT	804	4,714	51	595
40	Distribution-Demand	UTILPLT	174	1,020	11	129
41	Distribution-Customer	UTILPLT	391	2,292	25	289
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT	7	42	0	5
45	Transmission-Demand	UTILPLT	65	381	4	48
46	Distribution-Demand	UTILPLT	14	82	1	10
47	Distribution-Customer	UTILPLT	32	185	2	23
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT	-	(0)	(1)	(10)
4	Distribution-Demand	UTILPLT	-	(3)	(13)	(89)
5	Distribution-Customer	UTILPLT	-	(1)	(3)	(19)
6						
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT	-	(0)	(1)	(8)
9	Transmission-Demand	UTILPLT	-	(2)	(10)	(74)
10	Distribution-Demand	UTILPLT	-	(0)	(2)	(16)
11	Distribution-Customer	UTILPLT	-	(1)	(5)	(36)
12						
13	Transportation- 3 Year Meter	29240				
14	Storage-Demand	UTILPLT	-	(12)	(54)	(381)
15	Transmission-Demand	UTILPLT	-	(106)	(482)	(3,416)
16	Distribution-Demand	UTILPLT	-	(23)	(104)	(739)
17	Distribution-Customer	UTILPLT	-	(52)	(235)	(1,661)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT	-	348	1,584	11,218
21	Transmission-Demand	UTILPLT	-	3,121	14,204	100,577
22	Distribution-Demand	UTILPLT	-	675	3,073	21,762
23	Distribution-Customer	UTILPLT	-	1,518	6,907	48,910
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT	-	7,492	34,099	241,452
27	Transmission-Demand	UTILPLT	-	67,168	305,721	2,164,783
28	Distribution-Demand	UTILPLT	-	14,533	66,149	468,398
29	Distribution-Customer	UTILPLT	-	32,663	148,669	1,052,714
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT	-	4,883	22,226	157,379
33	Transmission-Demand	UTILPLT	-	43,780	199,269	1,411,007
34	Distribution-Demand	UTILPLT	-	9,473	43,116	305,302
35	Distribution-Customer	UTILPLT	-	21,290	96,903	686,160
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT	-	57	261	1,845
39	Transmission-Demand	UTILPLT	-	513	2,337	16,545
40	Distribution-Demand	UTILPLT	-	111	506	3,580
41	Distribution-Customer	UTILPLT	-	250	1,136	8,046
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT	-	5	21	149
45	Transmission-Demand	UTILPLT	-	41	189	1,336
46	Distribution-Demand	UTILPLT	-	9	41	289
47	Distribution-Customer	UTILPLT	-	20	92	650
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT	1,323,988	658,108	227,011	20,209
4	Distribution-Demand	UTILPLT	11,870,447	5,900,385	2,035,311	181,184
5	Distribution-Customer	UTILPLT	2,568,428	1,276,676	440,384	39,203
6		UTILPLT	5,772,487	2,869,302	989,753	88,108
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT	21,392	10,633	3,668	327
15	Transmission-Demand	UTILPLT	191,791	95,333	32,885	2,927
16	Distribution-Demand	UTILPLT	41,498	20,627	7,115	633
17	Distribution-Customer	UTILPLT	93,266	46,359	15,991	1,424
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT	390,678	194,192	66,986	5,963
21	Transmission-Demand	UTILPLT	3,502,693	1,741,066	600,573	53,463
22	Distribution-Demand	UTILPLT	757,883	376,717	129,947	11,568
23	Distribution-Customer	UTILPLT	1,703,327	846,664	292,053	25,999
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT	1,092,298	542,943	187,286	16,672
27	Transmission-Demand	UTILPLT	9,793,196	4,867,856	1,679,145	149,478
28	Distribution-Demand	UTILPLT	2,118,969	1,053,266	363,319	32,343
29	Distribution-Customer	UTILPLT	4,762,339	2,367,193	816,553	72,690
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT	164,936	81,984	28,280	2,518
33	Transmission-Demand	UTILPLT	1,478,766	735,043	253,550	22,571
34	Distribution-Demand	UTILPLT	319,963	159,042	54,861	4,884
35	Distribution-Customer	UTILPLT	719,110	357,445	123,299	10,976
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		15,294,435	7,602,330	2,622,390	233,446
39	Transmission-Demand		137,124,968	68,160,035	23,511,500	2,093,002
40	Distribution-Demand		29,669,947	14,747,895	5,087,221	452,866
41	Distribution-Customer		66,682,586	33,145,586	11,433,422	1,017,807
42	TOTAL		248,771,935	123,655,845	42,654,532	3,797,122
43						
44	TOTAL PLANT IN SERVICE PER BOOKS					
45	Storage-Demand		403,174,346	232,516,327	135,201,106	17,232,702
46	Transmission-Demand		3,614,731,151	1,182,970,737	589,973,864	58,970,136
47	Distribution-Demand		782,125,114	338,105,722	180,752,729	20,609,373
48	Distribution-Customer		1,757,809,859	1,506,081,274	218,483,127	3,283,316
49	TOTAL		6,557,840,471	3,259,674,060	1,124,410,826	100,095,528

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT	13,171	77,217	833	9,748
4	Distribution-Demand	UTILPLT	118,089	692,301	7,467	87,400
5	Distribution-Customer	UTILPLT	25,551	149,794	1,616	18,911
6			57,425	336,659	3,631	42,502
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT	213	1,248	13	158
15	Transmission-Demand	UTILPLT	1,908	11,185	121	1,412
16	Distribution-Demand	UTILPLT	413	2,420	26	306
17	Distribution-Customer	UTILPLT	928	5,439	59	687
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT	3,887	22,785	246	2,876
21	Transmission-Demand	UTILPLT	34,845	204,282	2,203	25,790
22	Distribution-Demand	UTILPLT	7,540	44,201	477	5,580
23	Distribution-Customer	UTILPLT	16,945	99,340	1,071	12,541
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT	10,866	63,704	687	8,042
27	Transmission-Demand	UTILPLT	97,424	571,152	6,160	72,106
28	Distribution-Demand	UTILPLT	21,080	123,581	1,333	15,602
29	Distribution-Customer	UTILPLT	47,376	277,746	2,996	35,064
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT	1,641	9,619	104	1,214
33	Transmission-Demand	UTILPLT	14,711	86,244	930	10,888
34	Distribution-Demand	UTILPLT	3,183	18,661	201	2,356
35	Distribution-Customer	UTILPLT	7,154	41,939	452	5,295
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		152,151	891,992	9,621	112,610
39	Transmission-Demand		1,364,135	7,997,313	86,255	1,009,626
40	Distribution-Demand		295,160	1,730,391	18,663	218,454
41	Distribution-Customer		663,366	3,889,018	41,945	490,972
42	TOTAL		2,474,811	14,508,715	156,484	1,831,662
43						
44	TOTAL PLANT IN SERVICE PER BOOKS					
45	Storage-Demand		12,698,914	1,052,177	11,348	132,833
46	Transmission-Demand		36,010,390	261,201,138	101,745	1,190,935
47	Distribution-Demand		14,810,431	113,424,395	3,731,092	44,893,762
48	Distribution-Customer		1,718,527	6,784,065	280,850	2,066,607
49	TOTAL		65,238,262	382,461,775	4,125,035	48,284,138

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT	-	8,409	38,273	271,009
4	Distribution-Demand	UTILPLT	-	75,390	343,144	2,429,776
5	Distribution-Customer	UTILPLT	-	16,312	74,247	525,735
6						
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT	-	-	-	-
9	Transmission-Demand	UTILPLT	-	-	-	-
10	Distribution-Demand	UTILPLT	-	-	-	-
11	Distribution-Customer	UTILPLT	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT	-	136	618	4,379
15	Transmission-Demand	UTILPLT	-	1,218	5,544	39,258
16	Distribution-Demand	UTILPLT	-	264	1,200	8,494
17	Distribution-Customer	UTILPLT	-	592	2,696	19,091
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT	-	2,481	11,293	79,968
21	Transmission-Demand	UTILPLT	-	22,246	101,254	716,970
22	Distribution-Demand	UTILPLT	-	4,813	21,908	155,132
23	Distribution-Customer	UTILPLT	-	10,818	49,239	348,656
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT	-	6,937	31,576	223,584
27	Transmission-Demand	UTILPLT	-	62,198	283,096	2,004,581
28	Distribution-Demand	UTILPLT	-	13,458	61,254	433,734
29	Distribution-Customer	UTILPLT	-	30,246	137,667	974,809
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT	-	1,048	4,768	33,761
33	Transmission-Demand	UTILPLT	-	9,392	42,747	302,691
34	Distribution-Demand	UTILPLT	-	2,032	9,249	65,494
35	Distribution-Customer	UTILPLT	-	4,567	20,788	147,196
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		-	97,137	442,123	3,130,637
39	Transmission-Demand		-	870,895	3,963,930	28,068,278
40	Distribution-Demand		-	188,437	857,682	6,073,178
41	Distribution-Customer		-	423,508	1,927,622	13,649,340
42	TOTAL		-	1,579,976	7,191,356	50,921,432
43						
44	TOTAL PLANT IN SERVICE PER BOOKS					
45	Storage-Demand		-	114,580	521,519	3,692,839
46	Transmission-Demand		-	27,009,114	142,029,942	1,315,273,150
47	Distribution-Demand		-	13,910,991	44,722,815	7,163,804
48	Distribution-Customer		-	614,796	2,295,852	16,201,445
49	TOTAL		-	41,649,481	189,570,129	1,342,331,237

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2						
3	OTHER RATE BASE ADDITIONS PER BOOKS					
4	Stored Natural Gas	STORED GAS				
5	Storage-Demand		-	-	-	-
6	Transmission-Demand		-	-	-	-
7	Distribution-Demand	WINTHRU	58,042,681	33,690,592	19,909,703	2,555,606
8	Distribution-Customer		-	-	-	-
9						
10	Pension/OPEB	OPEB				
11	Storage-Demand	OPERLAB	7,510,950	5,660,773	1,075,604	50,644
12	Transmission-Demand	OPERLAB	13,187,403	9,938,942	1,888,500	88,919
13	Distribution-Demand	OPERLAB	11,337,257	8,544,543	1,623,550	76,444
14	Distribution-Customer	OPERLAB	95,062,614	71,645,780	13,613,425	640,979
15						
16	Cash Working Capital	CWC				
17	Storage-Demand	OMPB	3,012,238	2,268,911	423,290	20,078
18	Transmission-Demand	OMPB	5,604,159	4,221,225	787,515	37,355
19	Distribution-Demand	OMPB	4,736,705	3,567,833	665,617	31,573
20	Distribution-Customer	OMPB	38,803,360	29,227,890	5,452,775	258,647
21						
22	Materials and Supplies	MATL				
23	Storage-Demand	UTILPLT	744,577	370,103	127,666	11,365
24	Transmission-Demand	UTILPLT	6,675,734	3,318,274	1,144,624	101,895
25	Distribution-Demand	UTILPLT	1,444,439	717,980	247,664	22,047
26	Distribution-Customer	UTILPLT	3,246,347	1,613,646	556,620	49,550
27						
28	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
29	Storage-Demand	DESDMD	-	-	-	-
30	Transmission-Demand	DESDMD	68,231,621	21,787,020	11,109,981	1,116,477
31	Distribution-Demand	DESDMD	-	-	-	-
32	Distribution-Customer	DESDMD	-	-	-	-
33						
34	Deferred Pipeline Integrity Costs - Distribution	REGASSET-2				
35	Storage-Demand	MAINPLT	-	-	-	-
36	Transmission-Demand	MAINPLT	-	-	-	-
37	Distribution-Demand	MAINPLT	10,568,893	7,939,572	1,455,069	96,479
38	Distribution-Customer	MAINPLT	21,732,124	16,325,623	2,991,963	198,383
39						
40	Deferred Customer Connect	REGASSET-3				
41	Storage-Demand	MSMPLTCUST	533,954	469,262	62,721	590
42	Transmission-Demand	MSMPLTCUST	4,787,262	4,207,249	562,333	5,288
43	Distribution-Demand	MSMPLTCUST	1,035,828	910,329	121,673	1,144
44	Distribution-Customer	MSMPLTCUST	2,328,001	2,045,946	273,457	2,572
45						
46	Other	OTHER_ADD				
47	Storage-Demand	UTILPLT	-	-	-	-
48	Transmission-Demand	UTILPLT	-	-	-	-
49	Distribution-Demand	UTILPLT	6,376,447	3,169,509	1,093,308	97,327
50	Distribution-Customer	UTILPLT	-	-	-	-

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2						
3	OTHER RATE BASE ADDITIONS PER BOOKS					
4	Stored Natural Gas	STOREDGAS				
5	Storage-Demand		-	-	-	-
6	Transmission-Demand		-	-	-	-
7	Distribution-Demand	WINTHRU	1,886,780	-	-	-
8	Distribution-Customer		-	-	-	-
9						
10	Pension/OPEB	OPEB				
11	Storage-Demand	OPERLAB	33,537	161,628	4,504	48,680
12	Transmission-Demand	OPERLAB	58,883	283,780	7,908	85,470
13	Distribution-Demand	OPERLAB	50,622	243,966	6,798	73,479
14	Distribution-Customer	OPERLAB	424,463	2,045,653	57,004	616,116
15						
16	Cash Working Capital	CWC				
17	Storage-Demand	OMPB	13,288	66,003	1,783	19,456
18	Transmission-Demand	OMPB	24,721	122,796	3,316	36,198
19	Distribution-Demand	OMPB	20,895	103,789	2,803	30,595
20	Distribution-Customer	OMPB	171,169	850,245	22,962	250,636
21						
22	Materials and Supplies	MATL				
23	Storage-Demand	UTILPLT	7,407	43,425	468	5,482
24	Transmission-Demand	UTILPLT	66,411	389,338	4,199	49,152
25	Distribution-Demand	UTILPLT	14,369	84,242	909	10,635
26	Distribution-Customer	UTILPLT	32,295	189,331	2,042	23,902
27						
28	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
29	Storage-Demand	DESDMD	-	-	-	-
30	Transmission-Demand	DESDMD	679,776	4,974,981	-	-
31	Distribution-Demand	DESDMD	-	-	-	-
32	Distribution-Customer	DESDMD	-	-	-	-
33						
34	Deferred Pipeline Integrity Costs - Distribution	REGASSET-2				
35	Storage-Demand	MAINPLT	-	-	-	-
36	Transmission-Demand	MAINPLT	-	-	-	-
37	Distribution-Demand	MAINPLT	67,961	517,943	17,451	208,430
38	Distribution-Customer	MAINPLT	139,745	1,065,012	35,884	428,582
39						
40	Deferred Customer Connect	REGASSET-3				
41	Storage-Demand	MSMPLTCUST	256	601	62	396
42	Transmission-Demand	MSMPLTCUST	2,297	5,391	552	3,547
43	Distribution-Demand	MSMPLTCUST	497	1,166	119	768
44	Distribution-Customer	MSMPLTCUST	1,117	2,622	268	1,725
45						
46	Other	OTHER_ADD				
47	Storage-Demand	UTILPLT	-	-	-	-
48	Transmission-Demand	UTILPLT	-	-	-	-
49	Distribution-Demand	UTILPLT	63,434	371,883	4,011	46,949
50	Distribution-Customer	UTILPLT	-	-	-	-

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2						
3	OTHER RATE BASE ADDITIONS PER BOOKS					
4	Stored Natural Gas	STOREDGAS				
5	Storage-Demand		-	-	-	-
6	Transmission-Demand		-	-	-	-
7	Distribution-Demand	WINTHRU	-	-	-	-
8	Distribution-Customer		-	-	-	-
9						
10	Pension/OPEB	OPEB				
11	Storage-Demand	OPERLAB	-	18,315	67,449	389,816
12	Transmission-Demand	OPERLAB	-	32,156	118,424	684,423
13	Distribution-Demand	OPERLAB	-	27,645	101,809	588,401
14	Distribution-Customer	OPERLAB	-	231,802	853,669	4,933,724
15						
16	Cash Working Capital	CWC				
17	Storage-Demand	OMPB	-	7,494	27,791	164,146
18	Transmission-Demand	OMPB	-	13,941	51,704	305,387
19	Distribution-Demand	OMPB	-	11,784	43,701	258,117
20	Distribution-Customer	OMPB	-	96,531	357,998	2,114,507
21						
22	Materials and Supplies	MATL				
23	Storage-Demand	UTILPLT	-	4,729	21,524	152,408
24	Transmission-Demand	UTILPLT	-	42,398	192,978	1,366,464
25	Distribution-Demand	UTILPLT	-	9,174	41,755	295,664
26	Distribution-Customer	UTILPLT	-	20,618	93,844	664,499
27						
28	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
29	Storage-Demand	DESDMD	-	-	-	-
30	Transmission-Demand	DESDMD	-	513,406	2,714,147	25,335,832
31	Distribution-Demand	DESDMD	-	-	-	-
32	Distribution-Customer	DESDMD	-	-	-	-
33						
34	Deferred Pipeline Integrity Costs - Distribution	REGASSET-2				
35	Storage-Demand	MAINPLT	-	-	-	-
36	Transmission-Demand	MAINPLT	-	-	-	-
37	Distribution-Demand	MAINPLT	-	63,497	202,347	144
38	Distribution-Customer	MAINPLT	-	130,564	416,073	296
39						
40	Deferred Customer Connect	REGASSET-3				
41	Storage-Demand	MSMPLTCUST	-	32	6	29
42	Transmission-Demand	MSMPLTCUST	-	287	55	261
43	Distribution-Demand	MSMPLTCUST	-	62	12	57
44	Distribution-Customer	MSMPLTCUST	-	140	27	127
45						
46	Other	OTHER_ADD				
47	Storage-Demand	UTILPLT	-	-	-	-
48	Transmission-Demand	UTILPLT	-	-	-	-
49	Distribution-Demand	UTILPLT	-	40,497	184,327	1,305,203
50	Distribution-Customer	UTILPLT	-	-	-	-

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	TOTAL OTHER RATE BASE ADDITIONS PER BOOKS					
3	Storage-Demand		11,801,720	8,769,049	1,689,280	82,677

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	TOTAL OTHER RATE BASE ADDITIONS PER BOOKS					
3	Storage-Demand		54,488	271,657	6,816	74,014

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	TOTAL OTHER RATE BASE ADDITIONS PER BOOKS					
3	Storage-Demand		-	30,569	116,770	706,399

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Transmission-Demand		98,486,178	43,472,711	15,492,953	1,349,934
2	Distribution-Demand		93,542,250	58,540,358	25,116,584	2,880,620
3	Distribution-Customer		161,172,445	120,858,884	22,888,240	1,150,132
4	TOTAL		365,002,593	231,641,002	65,187,057	5,463,362
5						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Transmission-Demand		832,089	5,776,286	15,975	174,367
2	Distribution-Demand		2,104,558	1,322,989	32,092	370,855
3	Distribution-Customer		768,789	4,152,863	118,160	1,320,961
4	TOTAL		3,759,924	11,523,795	173,043	1,940,197
5						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Transmission-Demand		-	602,190	3,077,307	27,692,367
2	Distribution-Demand		-	152,658	573,950	2,447,584
3	Distribution-Customer		-	479,654	1,721,610	7,713,153
4	TOTAL		-	1,265,072	5,489,637	38,559,504
5						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OTHER RATE BASE DEDUCTIONS PER BOOKS					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB	(168,793)	(127,214)	(24,172)	(1,138)
4	Transmission-Demand	OPERLAB	(296,359)	(223,356)	(42,440)	(1,998)
5	Distribution-Demand	OPERLAB	(254,781)	(192,020)	(36,486)	(1,718)
6	Distribution-Customer	OPERLAB	(2,136,329)	(1,610,086)	(305,933)	(14,405)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT	(947,059)	(470,750)	(162,383)	(14,455)
10	Transmission-Demand	UTILPLT	(8,491,144)	(4,220,651)	(1,455,895)	(129,604)
11	Distribution-Demand	UTILPLT	(1,837,242)	(913,229)	(315,014)	(28,043)
12	Distribution-Customer	UTILPLT	(4,129,164)	(2,052,463)	(707,988)	(63,025)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT	(61,724,483)	(30,681,086)	(10,583,304)	(942,129)
16	Transmission-Demand	UTILPLT	(553,409,581)	(275,080,585)	(94,887,820)	(8,446,947)
17	Distribution-Demand	UTILPLT	(119,742,109)	(59,519,623)	(20,531,028)	(1,827,679)
18	Distribution-Customer	UTILPLT	(269,117,889)	(133,769,109)	(46,143,057)	(4,107,671)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT	(1,410,051)	(700,887)	(241,768)	(21,522)
22	Transmission-Demand	UTILPLT	(12,642,240)	(6,284,016)	(2,167,643)	(192,964)
23	Distribution-Demand	UTILPLT	(2,735,422)	(1,359,683)	(469,016)	(41,752)
24	Distribution-Customer	UTILPLT	(6,147,803)	(3,055,858)	(1,054,105)	(93,837)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PER BOOKS					
27	Storage-Demand		(64,250,386)	(31,979,937)	(11,011,627)	(979,245)
28	Transmission-Demand		(574,839,325)	(285,808,610)	(98,553,798)	(8,771,514)
29	Distribution-Demand		(124,569,554)	(61,984,555)	(21,351,545)	(1,899,192)
30	Distribution-Customer		(281,531,185)	(140,487,516)	(48,211,082)	(4,278,938)
31	TOTAL		(1,045,190,449)	(520,260,617)	(179,128,052)	(15,928,890)
32						
33	TOTAL NET RATE BASE PER BOOKS					
34	Storage-Demand		350,725,680	209,305,439	125,878,760	16,336,134
35	Transmission-Demand		3,138,378,005	940,634,838	506,913,019	51,548,555
36	Distribution-Demand		751,097,810	334,661,526	184,517,768	21,590,801
37	Distribution-Customer		1,637,451,119	1,486,452,642	193,160,284	154,509
38	TOTAL		5,877,652,615	2,971,054,445	1,010,469,831	89,630,000
39						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OTHER RATE BASE DEDUCTIONS PER BOOKS					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB	(754)	(3,632)	(101)	(1,094)
4	Transmission-Demand	OPERLAB	(1,323)	(6,377)	(178)	(1,921)
5	Distribution-Demand	OPERLAB	(1,138)	(5,483)	(153)	(1,651)
6	Distribution-Customer	OPERLAB	(9,539)	(45,972)	(1,281)	(13,846)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT	(9,421)	(55,234)	(596)	(6,973)
10	Transmission-Demand	UTILPLT	(84,471)	(495,215)	(5,341)	(62,519)
11	Distribution-Demand	UTILPLT	(18,277)	(107,150)	(1,156)	(13,527)
12	Distribution-Customer	UTILPLT	(41,077)	(240,818)	(2,597)	(30,402)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT	(614,042)	(3,599,855)	(38,826)	(454,466)
16	Transmission-Demand	UTILPLT	(5,505,381)	(32,275,594)	(348,108)	(4,074,653)
17	Distribution-Demand	UTILPLT	(1,191,208)	(6,983,521)	(75,321)	(881,639)
18	Distribution-Customer	UTILPLT	(2,677,215)	(15,695,318)	(169,282)	(1,981,466)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT	(14,027)	(82,236)	(887)	(10,382)
22	Transmission-Demand	UTILPLT	(125,766)	(737,313)	(7,952)	(93,083)
23	Distribution-Demand	UTILPLT	(27,212)	(159,533)	(1,721)	(20,140)
24	Distribution-Customer	UTILPLT	(61,159)	(358,548)	(3,867)	(45,265)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PER BOOKS					
27	Storage-Demand		(638,245)	(3,740,957)	(40,410)	(472,915)
28	Transmission-Demand		(5,716,941)	(33,514,498)	(361,579)	(4,232,175)
29	Distribution-Demand		(1,237,835)	(7,255,688)	(78,350)	(916,958)
30	Distribution-Customer		(2,788,990)	(16,340,657)	(177,027)	(2,070,979)
31	TOTAL		(10,382,011)	(60,851,800)	(657,366)	(7,693,028)
32						
33	TOTAL NET RATE BASE PER BOOKS					
34	Storage-Demand		12,115,158	(2,417,123)	(22,246)	(266,068)
35	Transmission-Demand		31,125,538	233,462,925	(243,860)	(2,866,873)
36	Distribution-Demand		15,677,154	107,491,697	3,684,834	44,347,659
37	Distribution-Customer		(301,674)	(5,403,729)	221,984	1,316,589
38	TOTAL		58,616,175	333,133,770	3,640,712	42,531,307
39						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OTHER RATE BASE DEDUCTIONS PER BOOKS					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB	-	(412)	(1,516)	(8,760)
4	Transmission-Demand	OPERLAB	-	(723)	(2,661)	(15,381)
5	Distribution-Demand	OPERLAB	-	(621)	(2,288)	(13,223)
6	Distribution-Customer	OPERLAB	-	(5,209)	(19,184)	(110,875)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT	-	(6,015)	(27,377)	(193,855)
10	Transmission-Demand	UTILPLT	-	(53,928)	(245,457)	(1,738,063)
11	Distribution-Demand	UTILPLT	-	(11,669)	(53,110)	(376,067)
12	Distribution-Customer	UTILPLT	-	(26,225)	(119,364)	(845,204)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT	-	(392,019)	(1,784,296)	(12,634,460)
16	Transmission-Demand	UTILPLT	-	(3,514,761)	(15,997,647)	(113,278,085)
17	Distribution-Demand	UTILPLT	-	(760,494)	(3,461,436)	(24,510,159)
18	Distribution-Customer	UTILPLT	-	(1,709,195)	(7,779,506)	(55,086,070)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT	-	(8,955)	(40,761)	(288,625)
22	Transmission-Demand	UTILPLT	-	(80,292)	(365,455)	(2,587,756)
23	Distribution-Demand	UTILPLT	-	(17,373)	(79,074)	(559,917)
24	Distribution-Customer	UTILPLT	-	(39,045)	(177,717)	(1,258,401)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PER BOOKS					
27	Storage-Demand		-	(407,400)	(1,853,950)	(13,125,700)
28	Transmission-Demand		-	(3,649,704)	(16,611,220)	(117,619,284)
29	Distribution-Demand		-	(790,157)	(3,595,908)	(25,459,366)
30	Distribution-Customer		-	(1,779,675)	(8,095,771)	(57,300,550)
31	TOTAL		-	(6,626,936)	(30,156,849)	(213,504,901)
32						
33	TOTAL NET RATE BASE PER BOOKS					
34	Storage-Demand		-	(262,251)	(1,215,661)	(8,726,462)
35	Transmission-Demand		-	23,961,600	128,496,030	1,225,346,232
36	Distribution-Demand		-	13,273,492	41,700,857	(15,847,978)
37	Distribution-Customer		-	(685,224)	(4,078,309)	(33,385,953)
38	TOTAL		-	36,287,617	164,902,917	1,167,385,840
39						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	PRO FORMA RATE BASE					
2	NET PLANT					
3						
4	INTANGIBLE PLANT					
5	Organization	20100				
6	Storage-Demand		-	-	-	-
7	Transmission-Demand		-	-	-	-
8	Distribution-Demand		-	-	-	-
9	Distribution-Customer		-	-	-	-
10						
11	Franchises and Consents	20200				
12	Storage-Demand	UTILPLT Adj	(717)	(351)	(123)	(11)
13	Transmission-Demand	UTILPLT Adj	(7,274)	(3,559)	(1,242)	(111)
14	Distribution-Demand	UTILPLT Adj	(1,456)	(712)	(249)	(22)
15	Distribution-Customer	UTILPLT Adj	(3,253)	(1,592)	(556)	(50)
16						
17	Miscellaneous Intangible Plant	20300				
18	Storage-Demand	UTILPLT Adj	915,525	447,969	156,369	13,953
19	Transmission-Demand	UTILPLT Adj	9,284,590	4,542,972	1,585,782	141,500
20	Distribution-Demand	UTILPLT Adj	1,858,027	909,137	317,346	28,317
21	Distribution-Customer	UTILPLT Adj	4,152,254	2,031,708	709,194	63,282
22						
23	Customer Contracts	20301				
24	Storage-Demand	UTILPLT Adj	-	-	-	-
25	Transmission-Demand	UTILPLT Adj	-	-	-	-
26	Distribution-Demand	UTILPLT Adj	-	-	-	-
27	Distribution-Customer	UTILPLT Adj	-	-	-	-
28						
29	Miscellaneous Intangible Plant - 3 year	20303				
30	Storage-Demand	UTILPLT Adj	56,347	27,571	9,624	859
31	Transmission-Demand	UTILPLT Adj	571,434	279,604	97,599	8,709
32	Distribution-Demand	UTILPLT Adj	114,355	55,954	19,532	1,743
33	Distribution-Customer	UTILPLT Adj	255,557	125,045	43,648	3,895
34						
35	10 Year Software	20310				
36	Storage-Demand	UTILPLT Adj	715,474	350,083	122,201	10,904
37	Transmission-Demand	UTILPLT Adj	7,255,819	3,550,290	1,239,274	110,581
38	Distribution-Demand	UTILPLT Adj	1,452,031	710,482	248,003	22,129
39	Distribution-Customer	UTILPLT Adj	3,244,947	1,587,761	554,228	49,454
40						
41	Miscellaneous Intangible Plant - 15 year	20315				
42	Storage-Demand	UTILPLT Adj	4,879,607	2,387,604	833,423	74,367
43	Transmission-Demand	UTILPLT Adj	49,485,425	24,213,338	8,451,974	754,175
44	Distribution-Demand	UTILPLT Adj	9,902,996	4,845,560	1,691,404	150,925
45	Distribution-Customer	UTILPLT Adj	22,130,871	10,828,689	3,779,892	337,282
46						
47	TOTAL INTANGIBLE PLANT					
48	Storage-Demand		6,566,237	3,212,876	1,121,495	100,072
49	Transmission-Demand		66,589,994	32,582,645	11,373,387	1,014,855
50	Distribution-Demand		13,325,953	6,520,421	2,276,036	203,092

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	PRO FORMA RATE BASE					
2	NET PLANT					
3						
4	INTANGIBLE PLANT					
5	Organization	20100				
6	Storage-Demand		-	-	-	-
7	Transmission-Demand		-	-	-	-
8	Distribution-Demand		-	-	-	-
9	Distribution-Customer		-	-	-	-
10						
11	Franchises and Consents	20200				
12	Storage-Demand	UTILPLT Adj	(7)	(42)	(0)	(5)
13	Transmission-Demand	UTILPLT Adj	(72)	(430)	(4)	(52)
14	Distribution-Demand	UTILPLT Adj	(14)	(86)	(1)	(10)
15	Distribution-Customer	UTILPLT Adj	(32)	(192)	(2)	(23)
16						
17	Miscellaneous Intangible Plant	20300				
18	Storage-Demand	UTILPLT Adj	9,059	54,153	557	6,516
19	Transmission-Demand	UTILPLT Adj	91,865	549,184	5,647	66,080
20	Distribution-Demand	UTILPLT Adj	18,384	109,902	1,130	13,224
21	Distribution-Customer	UTILPLT Adj	41,084	245,606	2,525	29,552
22						
23	Customer Contracts	20301				
24	Storage-Demand	UTILPLT Adj	-	-	-	-
25	Transmission-Demand	UTILPLT Adj	-	-	-	-
26	Distribution-Demand	UTILPLT Adj	-	-	-	-
27	Distribution-Customer	UTILPLT Adj	-	-	-	-
28						
29	Miscellaneous Intangible Plant - 3 year	20303				
30	Storage-Demand	UTILPLT Adj	558	3,333	34	401
31	Transmission-Demand	UTILPLT Adj	5,654	33,800	348	4,067
32	Distribution-Demand	UTILPLT Adj	1,131	6,764	70	814
33	Distribution-Customer	UTILPLT Adj	2,529	15,116	155	1,819
34						
35	10 Year Software	20310				
36	Storage-Demand	UTILPLT Adj	7,079	42,320	435	5,092
37	Transmission-Demand	UTILPLT Adj	71,792	429,182	4,413	51,641
38	Distribution-Demand	UTILPLT Adj	14,367	85,888	883	10,334
39	Distribution-Customer	UTILPLT Adj	32,107	191,939	1,974	23,095
40						
41	Miscellaneous Intangible Plant - 15 year	20315				
42	Storage-Demand	UTILPLT Adj	48,281	288,629	2,968	34,729
43	Transmission-Demand	UTILPLT Adj	489,628	2,927,065	30,098	352,194
44	Distribution-Demand	UTILPLT Adj	97,984	585,763	6,023	70,481
45	Distribution-Customer	UTILPLT Adj	218,971	1,309,042	13,460	157,508
46						
47	TOTAL INTANGIBLE PLANT					
48	Storage-Demand		64,969	388,393	3,994	46,733
49	Transmission-Demand		658,867	3,938,801	40,501	473,930
50	Distribution-Demand		131,852	788,231	8,105	94,843

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	PRO FORMA RATE BASE					
2	NET PLANT					
3						
4	INTANGIBLE PLANT					
5	Organization	20100				
6	Storage-Demand		-	-	-	-
7	Transmission-Demand		-	-	-	-
8	Distribution-Demand		-	-	-	-
9	Distribution-Customer		-	-	-	-
10						
11	Franchises and Consents	20200				
12	Storage-Demand	UTILPLT Adj	-	(5)	(21)	(152)
13	Transmission-Demand	UTILPLT Adj	-	(47)	(214)	(1,542)
14	Distribution-Demand	UTILPLT Adj	-	(9)	(43)	(309)
15	Distribution-Customer	UTILPLT Adj	-	(21)	(96)	(690)
16						
17	Miscellaneous Intangible Plant	20300				
18	Storage-Demand	UTILPLT Adj	-	5,882	26,968	194,100
19	Transmission-Demand	UTILPLT Adj	-	59,656	273,487	1,968,416
20	Distribution-Demand	UTILPLT Adj	-	11,938	54,730	393,918
21	Distribution-Customer	UTILPLT Adj	-	26,679	122,309	880,315
22						
23	Customer Contracts	20301				
24	Storage-Demand	UTILPLT Adj	-	-	-	-
25	Transmission-Demand	UTILPLT Adj	-	-	-	-
26	Distribution-Demand	UTILPLT Adj	-	-	-	-
27	Distribution-Customer	UTILPLT Adj	-	-	-	-
28						
29	Miscellaneous Intangible Plant - 3 year	20303				
30	Storage-Demand	UTILPLT Adj	-	362	1,660	11,946
31	Transmission-Demand	UTILPLT Adj	-	3,672	16,832	121,149
32	Distribution-Demand	UTILPLT Adj	-	735	3,368	24,244
33	Distribution-Customer	UTILPLT Adj	-	1,642	7,528	54,180
34						
35	10 Year Software	20310				
36	Storage-Demand	UTILPLT Adj	-	4,597	21,075	151,687
37	Transmission-Demand	UTILPLT Adj	-	46,620	213,728	1,538,299
38	Distribution-Demand	UTILPLT Adj	-	9,330	42,771	307,844
39	Distribution-Customer	UTILPLT Adj	-	20,850	95,583	687,958
40						
41	Miscellaneous Intangible Plant - 15 year	20315				
42	Storage-Demand	UTILPLT Adj	-	31,353	143,734	1,034,521
43	Transmission-Demand	UTILPLT Adj	-	317,955	1,457,644	10,491,354
44	Distribution-Demand	UTILPLT Adj	-	63,629	291,703	2,099,524
45	Distribution-Customer	UTILPLT Adj	-	142,196	651,888	4,691,943
46						
47	TOTAL INTANGIBLE PLANT					
48	Storage-Demand		-	42,190	193,415	1,392,101
49	Transmission-Demand		-	427,856	1,961,477	14,117,676
50	Distribution-Demand		-	85,622	392,530	2,825,222

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Distribution-Customer		29,780,377	14,571,610	5,086,406	453,863
2	TOTAL		116,262,561	56,887,553	19,857,325	1,771,882
3						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Distribution-Customer		294,658	1,761,510	18,113	211,951
2	TOTAL		1,150,346	6,876,935	70,713	827,456
3						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Distribution-Customer		-	191,346	877,212	6,313,707
2	TOTAL		-	747,014	3,424,633	24,648,706
3						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OTHER STORAGE PLANT					
2	Non-depr Land & Land Rights					
3	Storage-Demand					
4	Transmission-Demand	WINTHRU	5,664	3,288	1,943	249
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7						
8	OTHER STORAGE PLANT					
9	Non-depr Land & Land Rights					
10	Storage-Demand	WINTHRU	5,996,311	3,480,530	2,056,845	264,016
11	Transmission-Demand		-			
12	Distribution-Demand		-			
13	Distribution-Customer		-			
14						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OTHER STORAGE PLANT					
2	Non-depr Land & Land Rights					
3	Storage-Demand					
4	Transmission-Demand	WINTHRU	184	-	-	-
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	OTHER STORAGE PLANT					
9	Non-depr Land & Land Rights					
10	Storage-Demand	WINTHRU	194,921	-	-	-
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer					
14						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OTHER STORAGE PLANT					
2	Non-depr Land & Land Rights	20400				
3	Storage-Demand	WINTHRU	-	-	-	-
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	OTHER STORAGE PLANT					
9	Non-depr Land & Land Rights	26000				
10	Storage-Demand	WINTHRU	-	-	-	-
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer					
14						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	S&I					
2	26100 Storage-Demand	WINTHRU	129,602,570	75,227,181	44,456,056	5,706,372
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	Gas Holders					
8	26200 Storage-Demand	WINTHRU	82,788,431	48,054,142	28,397,948	3,645,156
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Purification Equipment					
14	26300 Storage-Demand	WINTHRU	49,933,481	28,983,646	17,128,099	2,198,560
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						
19	Liquefaction Equipment					
20	26310 Storage-Demand	WINTHRU	53,048,102	30,791,513	18,196,471	2,335,696
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer		-			
24						
25	Vaporizing Equipment					
26	26320 Storage-Demand	WINTHRU	31,915,479	18,525,185	10,947,594	1,405,231
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer		-			
30						
31	Compressor Equipment					
32	26330 Storage-Demand	WINTHRU	15,795,300	9,168,305	5,418,077	695,464
33	Transmission-Demand		-			
34	Distribution-Demand		-			
35	Distribution-Customer		-			
36						
37	M&R Equipment					
38	26340 Storage-Demand	WINTHRU	705,973	409,778	242,162	31,084
39	Transmission-Demand		-			
40	Distribution-Demand		-			
41	Distribution-Customer		-			
42						
43	Other Equipment					
44	26350 Storage-Demand	WINTHRU	7,275,145	4,222,823	2,495,508	320,323
45	Transmission-Demand		-			
46	Distribution-Demand		-			
47	Distribution-Customer		-			
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	S&I					
2	Storage-Demand	WINTHRU	4,212,961	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Gas Holders					
8	Storage-Demand	WINTHRU	2,691,184	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Purification Equipment					
14	Storage-Demand	WINTHRU	1,623,176	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Liquefaction Equipment					
20	Storage-Demand	WINTHRU	1,724,422	-	-	-
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Vaporizing Equipment					
26	Storage-Demand	WINTHRU	1,037,469	-	-	-
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor Equipment					
32	Storage-Demand	WINTHRU	513,454	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	M&R Equipment					
38	Storage-Demand	WINTHRU	22,949	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Other Equipment					
44	Storage-Demand	WINTHRU	236,491	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	S&I					
2	Storage-Demand	WINTHRU	-	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Gas Holders					
8	Storage-Demand	WINTHRU	-	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Purification Equipment					
14	Storage-Demand	WINTHRU	-	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Liquefaction Equipment					
20	Storage-Demand	WINTHRU	-	-	-	-
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Vaporizing Equipment					
26	Storage-Demand	WINTHRU	-	-	-	-
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor Equipment					
32	Storage-Demand	WINTHRU	-	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	M&R Equipment					
38	Storage-Demand	WINTHRU	-	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Other Equipment					
44	Storage-Demand	WINTHRU	-	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		377,066,455	218,866,390	129,340,702	16,602,151
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		377,066,455	218,866,390	129,340,702	16,602,151
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand		-			
11	Transmission-Demand	DESDMD	91,584,327	29,243,766	14,912,443	1,498,598
12	Distribution-Demand		-			
13	Distribution-Customer		-			
14						
15	Land Rights	26520				
16	Storage-Demand		-			
17	Transmission-Demand	DESDMD	118,203,484	37,743,522	19,246,773	1,934,168
18	Distribution-Demand		-			
19	Distribution-Customer		-			
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand		-			
23	Transmission-Demand	DESDMD	52,647,141	16,810,744	8,572,400	861,467
24	Distribution-Demand		-			
25	Distribution-Customer		-			
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand		-			
29	Transmission-Demand	DESDMD	35,189,948	11,236,493	5,729,890	575,815
30	Distribution-Demand		-			
31	Distribution-Customer		-			
32						
33	Mains	26700				
34	Storage-Demand		-			
35	Transmission-Demand	DESDMD	2,952,724,252	942,833,569	480,784,588	48,315,547
36	Distribution-Demand		-			
37	Distribution-Customer		-			
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand		-			
41	Transmission-Demand	DESDMD	7,337,912	2,343,067	1,194,814	120,071
42	Distribution-Demand		-			
43	Distribution-Customer		-			
44						
45	Compressor Station Equip	26800				
46	Storage-Demand		-			
47	Transmission-Demand	DESDMD	210,796,196	67,309,276	34,323,409	3,449,267
48	Distribution-Demand		-			
49	Distribution-Customer		-			
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		12,257,212	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		12,257,212	-	-	-
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand					
11	Transmission-Demand	DESDMD	912,434	6,677,700	-	-
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Land Rights	26520				
16	Storage-Demand					
17	Transmission-Demand	DESDMD	1,177,635	8,618,586	-	-
18	Distribution-Demand					
19	Distribution-Customer					
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand					
23	Transmission-Demand	DESDMD	524,512	3,838,668	-	-
24	Distribution-Demand					
25	Distribution-Customer					
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand					
29	Transmission-Demand	DESDMD	350,590	2,565,809	-	-
30	Distribution-Demand					
31	Distribution-Customer					
32						
33	Mains	26700				
34	Storage-Demand					
35	Transmission-Demand	DESDMD	29,417,335	215,292,363	-	-
36	Distribution-Demand					
37	Distribution-Customer					
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand					
41	Transmission-Demand	DESDMD	73,106	535,030	-	-
42	Distribution-Demand					
43	Distribution-Customer					
44						
45	Compressor Station Equip	26800				
46	Storage-Demand					
47	Transmission-Demand	DESDMD	2,100,116	15,369,810	-	-
48	Distribution-Demand					
49	Distribution-Customer					
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL OTHER STORAGE PLANT					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	-	-	-
6	TOTAL		-	-	-	-
7						
8	TRANSMISSION PLANT					
9	Non-depr Land & Land Rights	26510				
10	Storage-Demand					
11	Transmission-Demand	DESDMD	-	689,123	3,643,081	34,007,182
12	Distribution-Demand					
13	Distribution-Customer					
14						
15	Land Rights	26520				
16	Storage-Demand					
17	Transmission-Demand	DESDMD	-	889,418	4,701,949	43,891,433
18	Distribution-Demand					
19	Distribution-Customer					
20						
21	S&I - Comp Station Struct	26610				
22	Storage-Demand					
23	Transmission-Demand	DESDMD	-	396,141	2,094,221	19,548,988
24	Distribution-Demand					
25	Distribution-Customer					
26						
27	S&I - M&R Station Str	26620				
28	Storage-Demand					
29	Transmission-Demand	DESDMD	-	264,785	1,399,801	13,066,766
30	Distribution-Demand					
31	Distribution-Customer					
32						
33	Mains	26700				
34	Storage-Demand					
35	Transmission-Demand	DESDMD	-	22,217,659	117,454,732	1,096,408,459
36	Distribution-Demand					
37	Distribution-Customer					
38						
39	Mains, Cathodic Protection	26701				
40	Storage-Demand					
41	Transmission-Demand	DESDMD	-	55,214	291,891	2,724,721
42	Distribution-Demand					
43	Distribution-Customer					
44						
45	Compressor Station Equip	26800				
46	Storage-Demand					
47	Transmission-Demand	DESDMD	-	1,586,128	8,385,142	78,273,050
48	Distribution-Demand					
49	Distribution-Customer					
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	System Meas & Reg Station					
2	Storage-Demand		-			
3	Transmission-Demand	DESDMD	355,450,196	113,498,704	57,877,052	5,816,246
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		3,823,933,456	1,221,019,141	622,641,369	62,571,178
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		3,823,933,456	1,221,019,141	622,641,369	62,571,178
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights					
16	Storage-Demand		-			
17	Transmission-Demand		-			
18	Distribution-Demand	PKAVGDAYDIST	1,269,496	544,940	296,933	34,111
19	Distribution-Customer	MSMPLTCUST Adj	2,837,026	2,492,365	334,084	3,157
20						
21	Land Rights					
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand	PKAVGDAYDIST	5,174,028	2,220,987	1,210,198	139,025
25	Distribution-Customer	MSMPLTCUST Adj	11,562,738	10,158,017	1,361,613	12,869
26						
27	S&I					
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand	PKAVGDAYDIST	198,187	85,073	46,356	5,325
31	Distribution-Customer	MSMPLTCUST Adj	442,902	389,095	52,156	493
32						
33	Mains					
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand	PKAVGDAYDIST	452,595,192	194,279,586	105,861,369	12,161,159
37	Distribution-Customer	BILL	930,641,947	844,836,891	84,575,333	465,820
38						
39	M&R Station Equipment					
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand	PKAVGDAYDIST	139,088,073	59,704,508	32,532,502	3,737,274
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment					
46	Storage-Demand		-			
47	Transmission-Demand		-			
48	Distribution-Demand	PKAVGDAYDIST	173,560,217	74,501,912	40,595,487	4,663,535
49	Distribution-Customer		-	-	-	-
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	System Meas & Reg Station					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	3,541,271	25,916,986	-	-
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		38,096,998	278,814,952	-	-
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		38,096,998	278,814,952	-	-
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights					
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand	PKAVGDAYDIST	24,574	189,259	6,302	75,844
19	Distribution-Customer	MSMPLTCUST Adj	1,375	3,226	331	2,127
20						
21	Land Rights					
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand	PKAVGDAYDIST	100,155	771,355	25,686	309,115
25	Distribution-Customer	MSMPLTCUST Adj	5,604	13,150	1,348	8,668
26						
27	S&I					
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand	PKAVGDAYDIST	3,836	29,546	984	11,840
31	Distribution-Customer	MSMPLTCUST Adj	215	504	52	332
32						
33	Mains					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	PKAVGDAYDIST	8,760,963	67,473,838	2,246,888	27,039,678
37	Distribution-Customer	BILL	133,702	313,566	37,127	239,304
38						
39	M&R Station Equipment					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	PKAVGDAYDIST	2,692,352	20,735,541	690,496	8,309,626
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	PKAVGDAYDIST	3,359,635	25,874,720	861,632	10,369,117
49	Distribution-Customer		-	-	-	-
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	System Meas & Reg Station					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	-	2,674,571	14,139,250	131,986,115
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION PLANT					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		-	28,773,039	152,110,066	1,419,906,713
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12	TOTAL		-	28,773,039	152,110,066	1,419,906,713
13						
14	DISTRIBUTION PLANT					
15	Non-depr Land & Land Rights					
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand	PKAVGDAYDIST	-	23,259	74,273	-
19	Distribution-Customer	MSMPLTCUST Adj	-	172	33	156
20						
21	Land Rights					
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand	PKAVGDAYDIST	-	94,798	302,710	-
25	Distribution-Customer	MSMPLTCUST Adj	-	700	134	635
26						
27	S&I					
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand	PKAVGDAYDIST	-	3,631	11,595	-
31	Distribution-Customer	MSMPLTCUST Adj	-	27	5	24
32						
33	Mains					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	PKAVGDAYDIST	-	8,292,360	26,479,351	-
37	Distribution-Customer	BILL	-	17,953	3,438	18,813
38						
39	M&R Station Equipment					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	PKAVGDAYDIST	-	2,548,344	8,137,430	-
43	Distribution-Customer		-	-	-	-
44						
45	M&R City Gate Equipment					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	PKAVGDAYDIST	-	3,179,936	10,154,244	-
49	Distribution-Customer		-	-	-	-
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Services					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	SVCUNIT	576,708,757	498,671,951	75,793,052	708,285
6						
7	Meters					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer	METAVG	15,548,864	11,463,122	3,783,254	74,672
12						
13	Meters - Residential					
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	METAVG	65,635,656	48,388,712	15,970,062	315,208
18						
19	Meters - Meter Accessories					
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	METAVG	(172,460)	(127,143)	(41,962)	(828)
24						
25	Meters - Meter Acc, ERTs					
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer	METAVG	7,179,504	5,292,961	1,746,873	34,479
30						
31	Gas AMI Meters					
32	Storage-Demand		-			
33	Transmission-Demand		-			
34	Distribution-Demand		-			
35	Distribution-Customer	METAVG	646,694	476,764	157,350	3,106
36						
37	Meter Installations					
38	Storage-Demand		-			
39	Transmission-Demand		-			
40	Distribution-Demand		-			
41	Distribution-Customer	METAVG	63,108,119	46,525,330	15,355,078	303,070
42						
43	House Regulators					
44	Storage-Demand		-			
45	Transmission-Demand		-			
46	Distribution-Demand		-			
47	Distribution-Customer	METAVG	7,783,982	5,738,601	1,893,950	37,382
48						
49	House Regulator Installatio					
50	Storage-Demand		-			

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Services					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	SVCUNIT	309,217	725,194	54,809	353,270
6						
7	Meters					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	40,306	94,643	11,355	72,878
12						
13	Meters - Residential					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	METAVG	170,144	399,512	47,932	307,638
18						
19	Meters - Meter Accessories					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	(447)	(1,050)	(126)	(808)
24						
25	Meters - Meter Acc, ERTs					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	18,611	43,700	5,243	33,651
30						
31	Gas AMI Meters					
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		-	-	-	-
35	Distribution-Customer	METAVG	1,676	3,936	472	3,031
36						
37	Meter Installations					
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand		-	-	-	-
41	Distribution-Customer	METAVG	163,592	384,128	46,087	295,791
42						
43	House Regulators					
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand		-	-	-	-
47	Distribution-Customer	METAVG	20,178	47,380	5,684	36,484
48						
49	House Regulator Installatio					
50	Storage-Demand					

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Services					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	SVCUNIT	-	41,521	7,951	43,508
6						
7	Meters					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	-	4,569	875	3,190
12						
13	Meters - Residential					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	METAVG	-	19,287	3,693	13,467
18						
19	Meters - Meter Accessories					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	-	(51)	(10)	(35)
24						
25	Meters - Meter Acc, ERTs					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	-	2,110	404	1,473
30						
31	Gas AMI Meters					
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		-	-	-	-
35	Distribution-Customer	METAVG	-	190	36	133
36						
37	Meter Installations					
38	Storage-Demand					
39	Transmission-Demand					
40	Distribution-Demand		-	-	-	-
41	Distribution-Customer	METAVG	-	18,544	3,551	12,948
42						
43	House Regulators					
44	Storage-Demand					
45	Transmission-Demand					
46	Distribution-Demand		-	-	-	-
47	Distribution-Customer	METAVG	-	2,287	438	1,597
48						
49	House Regulator Installatio					
50	Storage-Demand					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Transmission-Demand		-			
2	Distribution-Demand		-			
3	Distribution-Customer	METAVG	851,530	627,775	207,189	4,089

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Transmission-Demand		-	-	-	-
2	Distribution-Demand		-	-	-	-
3	Distribution-Customer	METAVG	2,207	5,183	622	3,991

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Transmission-Demand		-	-	-	-
2	Distribution-Demand		-	-	-	-
3	Distribution-Customer	METAVG	-	250	48	175

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Industrial M&R Station Equip					
3	Storage-Demand		-			
4	Transmission-Demand		-			
5	Distribution-Demand		-			
6	Distribution-Customer	METAVG	42,176,166	31,093,623	10,262,044	202,546
7						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Industrial M&R Station Equip					
3	Storage-Demand					
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer	META VG	109,331	256,719	30,800	197,682
7						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Industrial M&R Station Equip					
3	Storage-Demand					
4	Transmission-Demand					
5	Distribution-Demand		-	-	-	-
6	Distribution-Customer	METAVG	-	12,394	2,373	8,654
7						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Other Property on Customer Premises					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	MSMPLTCUST Adj	30,722	26,989	3,618	34
6						
7	Other Equipment					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	PKAVGDAYDIST	6,889	2,957	1,611	185
11	Distribution-Customer	MSMPLTCUST Adj	15,396	13,526	1,813	17
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		771,892,083	331,339,964	180,544,455	20,740,615
17	Distribution-Customer		1,724,997,543	1,506,068,580	211,455,506	2,164,399
18	TOTAL		2,496,889,626	1,837,408,544	391,999,962	22,905,014
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights					
22	Storage-Demand	UTILPLT Adj	866,883	424,168	148,061	13,212
23	Transmission-Demand	UTILPLT Adj	8,791,293	4,301,601	1,501,529	133,982
24	Distribution-Demand	UTILPLT Adj	1,759,309	860,834	300,485	26,812
25	Distribution-Customer	UTILPLT Adj	3,931,642	1,923,762	671,514	59,920
26						
27	S&I					
28	Storage-Demand	UTILPLT Adj	8,465,002	4,141,946	1,445,799	129,010
29	Transmission-Demand	UTILPLT Adj	85,845,886	42,004,600	14,662,241	1,308,321
30	Distribution-Demand	UTILPLT Adj	17,179,432	8,405,938	2,934,200	261,821
31	Distribution-Customer	UTILPLT Adj	38,391,996	18,785,297	6,557,247	585,107
32						
33	Leasehold Improvements					
34	Storage-Demand	UTILPLT Adj	112,536	55,064	19,221	1,715
35	Transmission-Demand	UTILPLT Adj	1,141,256	558,419	194,923	17,393
36	Distribution-Demand	UTILPLT Adj	228,387	111,751	39,008	3,481
37	Distribution-Customer	UTILPLT Adj	510,392	249,736	87,174	7,779
38						
39	Compressed Natural Gas					
40	Storage-Demand	UTILPLT Adj	895,018	437,934	152,867	13,640
41	Transmission-Demand	UTILPLT Adj	9,076,617	4,441,210	1,550,261	138,331
42	Distribution-Demand	UTILPLT Adj	1,816,408	888,773	310,237	27,683
43	Distribution-Customer	UTILPLT Adj	4,059,244	1,986,198	693,308	61,864
44						
45	Office Furniture and Equipm					
46	Storage-Demand	UTILPLT Adj	800,979	391,921	136,805	12,207
47	Transmission-Demand	UTILPLT Adj	8,122,950	3,974,579	1,387,378	123,797
48	Distribution-Demand	UTILPLT Adj	1,625,560	795,391	277,641	24,774
49	Distribution-Customer	UTILPLT Adj	3,632,746	1,777,511	620,463	55,364
50						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Other Property on Customer Premises					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	MSMPLTCUST Adj	15	35	4	23
6						
7	Other Equipment					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	PKAVGDAYDIST	133	1,027	34	412
11	Distribution-Customer	MSMPLTCUST Adj	7	18	2	12
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		14,941,648	115,075,287	3,832,022	46,115,633
17	Distribution-Customer		975,733	2,289,843	241,741	1,554,072
18	TOTAL		15,917,381	117,365,130	4,073,764	47,669,705
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights					
22	Storage-Demand	UTILPLT Adj	8,577	51,276	527	6,170
23	Transmission-Demand	UTILPLT Adj	86,984	520,005	5,347	62,569
24	Distribution-Demand	UTILPLT Adj	17,407	104,063	1,070	12,521
25	Distribution-Customer	UTILPLT Adj	38,901	232,557	2,391	27,982
26						
27	S&I					
28	Storage-Demand	UTILPLT Adj	83,756	500,705	5,149	60,247
29	Transmission-Demand	UTILPLT Adj	849,392	5,077,787	52,213	610,976
30	Distribution-Demand	UTILPLT Adj	169,980	1,016,164	10,449	122,268
31	Distribution-Customer	UTILPLT Adj	379,865	2,270,888	23,351	273,241
32						
33	Leasehold Improvements					
34	Storage-Demand	UTILPLT Adj	1,113	6,656	68	801
35	Transmission-Demand	UTILPLT Adj	11,292	67,505	694	8,122
36	Distribution-Demand	UTILPLT Adj	2,260	13,509	139	1,625
37	Distribution-Customer	UTILPLT Adj	5,050	30,190	310	3,633
38						
39	Compressed Natural Gas					
40	Storage-Demand	UTILPLT Adj	8,856	52,940	544	6,370
41	Transmission-Demand	UTILPLT Adj	89,807	536,882	5,521	64,599
42	Distribution-Demand	UTILPLT Adj	17,972	107,441	1,105	12,928
43	Distribution-Customer	UTILPLT Adj	40,164	240,104	2,469	28,890
44						
45	Office Furniture and Equipm					
46	Storage-Demand	UTILPLT Adj	7,925	47,378	487	5,701
47	Transmission-Demand	UTILPLT Adj	80,372	480,473	4,941	57,812
48	Distribution-Demand	UTILPLT Adj	16,084	96,152	989	11,569
49	Distribution-Customer	UTILPLT Adj	35,944	214,877	2,209	25,855
50						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Other Property on Customer Premises					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer	MSMPLTCUST Adj	-	2	0	2
6						
7	Other Equipment					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	PKAVGDAYDIST	-	126	403	-
11	Distribution-Customer	MSMPLTCUST Adj	-	1	0	1
12						
13	TOTAL DISTRIBUTION PLANT					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	14,142,455	45,160,005	-
17	Distribution-Customer		-	119,957	22,970	104,741
18	TOTAL		-	14,262,411	45,182,975	104,741
19						
20	GENERAL PLANT					
21	Non-depr Land & Land Rights					
22	Storage-Demand	UTILPLT Adj	-	5,570	25,535	183,787
23	Transmission-Demand	UTILPLT Adj	-	56,486	258,957	1,863,833
24	Distribution-Demand	UTILPLT Adj	-	11,304	51,822	372,989
25	Distribution-Customer	UTILPLT Adj	-	25,262	115,811	833,543
26						
27	S&I					
28	Storage-Demand	UTILPLT Adj	-	54,390	249,345	1,794,656
29	Transmission-Demand	UTILPLT Adj	-	551,580	2,528,679	18,200,098
30	Distribution-Demand	UTILPLT Adj	-	110,382	506,038	3,642,194
31	Distribution-Customer	UTILPLT Adj	-	246,677	1,130,876	8,139,448
32						
33	Leasehold Improvements					
34	Storage-Demand	UTILPLT Adj	-	723	3,315	23,859
35	Transmission-Demand	UTILPLT Adj	-	7,333	33,617	241,956
36	Distribution-Demand	UTILPLT Adj	-	1,467	6,727	48,420
37	Distribution-Customer	UTILPLT Adj	-	3,279	15,034	108,208
38						
39	Compressed Natural Gas					
40	Storage-Demand	UTILPLT Adj	-	5,751	26,364	189,752
41	Transmission-Demand	UTILPLT Adj	-	58,319	267,361	1,924,324
42	Distribution-Demand	UTILPLT Adj	-	11,671	53,504	385,095
43	Distribution-Customer	UTILPLT Adj	-	26,082	119,569	860,596
44						
45	Office Furniture and Equipm					
46	Storage-Demand	UTILPLT Adj	-	5,146	23,594	169,815
47	Transmission-Demand	UTILPLT Adj	-	52,192	239,270	1,722,138
48	Distribution-Demand	UTILPLT Adj	-	10,445	47,883	344,633
49	Distribution-Customer	UTILPLT Adj	-	23,341	107,006	770,175
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Electronic Data Processing					
2	Storage-Demand	29101				
3	Transmission-Demand	UTILPLT Adj	97,887	47,896	16,719	1,492
4	Distribution-Demand	UTILPLT Adj	992,695	485,728	169,550	15,129
5	Distribution-Customer	UTILPLT Adj	198,658	97,204	33,930	3,028
6			443,953	217,227	75,826	6,766
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT Adj	69,705	34,107	11,905	1,062
9	Transmission-Demand	UTILPLT Adj	706,898	345,887	120,736	10,773
10	Distribution-Demand	UTILPLT Adj	141,464	69,219	24,162	2,156
11	Distribution-Customer	UTILPLT Adj	316,139	154,688	53,996	4,818
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT Adj	(431,859)	(211,310)	(73,760)	(6,582)
15	Transmission-Demand	UTILPLT Adj	(4,379,601)	(2,142,949)	(748,024)	(66,747)
16	Distribution-Demand	UTILPLT Adj	(876,443)	(428,846)	(149,694)	(13,357)
17	Distribution-Customer	UTILPLT Adj	(1,958,645)	(958,370)	(334,531)	(29,850)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT Adj	312,422	152,869	53,361	4,761
21	Transmission-Demand	UTILPLT Adj	3,168,355	1,550,284	541,146	48,287
22	Distribution-Demand	UTILPLT Adj	634,049	310,242	108,294	9,663
23	Distribution-Customer	UTILPLT Adj	1,416,952	693,318	242,011	21,595
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT Adj	(255)	(125)	(44)	(4)
27	Transmission-Demand	UTILPLT Adj	(2,587)	(1,266)	(442)	(39)
28	Distribution-Demand	UTILPLT Adj	(518)	(253)	(88)	(8)
29	Distribution-Customer	UTILPLT Adj	(1,157)	(566)	(198)	(18)
30						
31	Trans Equip - Leased Buyout	29204				
32	Storage-Demand	UTILPLT Adj	0	0	0	0
33	Transmission-Demand	UTILPLT Adj	1	1	0	0
34	Distribution-Demand	UTILPLT Adj	0	0	0	0
35	Distribution-Customer	UTILPLT Adj	1	0	0	0
36						
37	Passenger Cars & Station Wagons	29210				
38	Storage-Demand	UTILPLT Adj	(15,023)	(7,351)	(2,566)	(229)
39	Transmission-Demand	UTILPLT Adj	(152,355)	(74,548)	(26,022)	(2,322)
40	Distribution-Demand	UTILPLT Adj	(30,489)	(14,918)	(5,207)	(465)
41	Distribution-Customer	UTILPLT Adj	(68,136)	(33,339)	(11,637)	(1,038)
42						
43	Trucks 1/2 & 3/4 Ton	29211				
44	Storage-Demand	UTILPLT Adj	(18,063)	(8,838)	(3,085)	(275)
45	Transmission-Demand	UTILPLT Adj	(183,179)	(89,630)	(31,286)	(2,792)
46	Distribution-Demand	UTILPLT Adj	(36,658)	(17,937)	(6,261)	(559)
47	Distribution-Customer	UTILPLT Adj	(81,921)	(40,084)	(13,992)	(1,249)
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Electronic Data Processing					
2	Storage-Demand	29101				
3	Transmission-Demand	UTILPLT Adj	969	5,790	60	697
4	Distribution-Demand	UTILPLT Adj	9,822	58,718	604	7,065
5	Distribution-Customer	UTILPLT Adj	1,966	11,751	121	1,414
6			4,393	26,260	270	3,160
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT Adj	690	4,123	42	496
9	Transmission-Demand	UTILPLT Adj	6,994	41,813	430	5,031
10	Distribution-Demand	UTILPLT Adj	1,400	8,368	86	1,007
11	Distribution-Customer	UTILPLT Adj	3,128	18,700	192	2,250
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT Adj	(4,273)	(25,544)	(263)	(3,074)
15	Transmission-Demand	UTILPLT Adj	(43,333)	(259,054)	(2,664)	(31,170)
16	Distribution-Demand	UTILPLT Adj	(8,672)	(51,842)	(533)	(6,238)
17	Distribution-Customer	UTILPLT Adj	(19,380)	(115,854)	(1,191)	(13,940)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT Adj	3,091	18,480	190	2,224
21	Transmission-Demand	UTILPLT Adj	31,349	187,408	1,927	22,550
22	Distribution-Demand	UTILPLT Adj	6,274	37,504	386	4,513
23	Distribution-Customer	UTILPLT Adj	14,020	83,813	862	10,085
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT Adj	(3)	(15)	(0)	(2)
27	Transmission-Demand	UTILPLT Adj	(26)	(153)	(2)	(18)
28	Distribution-Demand	UTILPLT Adj	(5)	(31)	(0)	(4)
29	Distribution-Customer	UTILPLT Adj	(11)	(68)	(1)	(8)
30						
31	Trans Equip - Leased Buyout	29204				
32	Storage-Demand	UTILPLT Adj	0	0	0	0
33	Transmission-Demand	UTILPLT Adj	0	0	0	0
34	Distribution-Demand	UTILPLT Adj	0	0	0	0
35	Distribution-Customer	UTILPLT Adj	0	0	0	0
36						
37	Passenger Cars & Station Wagons	29210				
38	Storage-Demand	UTILPLT Adj	(149)	(889)	(9)	(107)
39	Transmission-Demand	UTILPLT Adj	(1,507)	(9,012)	(93)	(1,084)
40	Distribution-Demand	UTILPLT Adj	(302)	(1,803)	(19)	(217)
41	Distribution-Customer	UTILPLT Adj	(674)	(4,030)	(41)	(485)
42						
43	Trucks 1/2 & 3/4 Ton	29211				
44	Storage-Demand	UTILPLT Adj	(179)	(1,068)	(11)	(129)
45	Transmission-Demand	UTILPLT Adj	(1,812)	(10,835)	(111)	(1,304)
46	Distribution-Demand	UTILPLT Adj	(363)	(2,168)	(22)	(261)
47	Distribution-Customer	UTILPLT Adj	(811)	(4,846)	(50)	(583)
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Electronic Data Processing	29101				
2	Storage-Demand	UTILPLT Adj	-	629	2,883	20,753
3	Transmission-Demand	UTILPLT Adj	-	6,378	29,241	210,460
4	Distribution-Demand	UTILPLT Adj	-	1,276	5,852	42,117
5	Distribution-Customer	UTILPLT Adj	-	2,853	13,077	94,122
6						
7	PC Equipment (Computer Processing Hardware)	29102				
8	Storage-Demand	UTILPLT Adj	-	448	2,053	14,778
9	Transmission-Demand	UTILPLT Adj	-	4,542	20,822	149,869
10	Distribution-Demand	UTILPLT Adj	-	909	4,167	29,992
11	Distribution-Customer	UTILPLT Adj	-	2,031	9,312	67,024
12						
13	Customer Information System	29103				
14	Storage-Demand	UTILPLT Adj	-	(2,775)	(12,721)	(91,558)
15	Transmission-Demand	UTILPLT Adj	-	(28,140)	(129,006)	(928,515)
16	Distribution-Demand	UTILPLT Adj	-	(5,631)	(25,817)	(185,814)
17	Distribution-Customer	UTILPLT Adj	-	(12,585)	(57,694)	(415,250)
18						
19	Client Service Applications	29104				
20	Storage-Demand	UTILPLT Adj	-	2,007	9,203	66,236
21	Transmission-Demand	UTILPLT Adj	-	20,357	93,327	671,720
22	Distribution-Demand	UTILPLT Adj	-	4,074	18,677	134,424
23	Distribution-Customer	UTILPLT Adj	-	9,104	41,738	300,406
24						
25	SaaS - 3 yr Contract	29105				
26	Storage-Demand	UTILPLT Adj	-	(2)	(8)	(54)
27	Transmission-Demand	UTILPLT Adj	-	(17)	(76)	(548)
28	Distribution-Demand	UTILPLT Adj	-	(3)	(15)	(110)
29	Distribution-Customer	UTILPLT Adj	-	(7)	(34)	(245)
30						
31	Trans Equip - Leased Buyout	29204				
32	Storage-Demand	UTILPLT Adj	-	0	0	0
33	Transmission-Demand	UTILPLT Adj	-	0	0	0
34	Distribution-Demand	UTILPLT Adj	-	0	0	0
35	Distribution-Customer	UTILPLT Adj	-	0	0	0
36						
37	Passenger Cars & Station Wagons	29210				
38	Storage-Demand	UTILPLT Adj	-	(97)	(443)	(3,185)
39	Transmission-Demand	UTILPLT Adj	-	(979)	(4,488)	(32,301)
40	Distribution-Demand	UTILPLT Adj	-	(196)	(898)	(6,464)
41	Distribution-Customer	UTILPLT Adj	-	(438)	(2,007)	(14,446)
42						
43	Trucks 1/2 & 3/4 Ton	29211				
44	Storage-Demand	UTILPLT Adj	-	(116)	(532)	(3,829)
45	Transmission-Demand	UTILPLT Adj	-	(1,177)	(5,396)	(38,836)
46	Distribution-Demand	UTILPLT Adj	-	(236)	(1,080)	(7,772)
47	Distribution-Customer	UTILPLT Adj	-	(526)	(2,413)	(17,368)
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
		UTILPLT Adj	(45)	(22)	(8)	(1)
3	Transmission-Demand	UTILPLT Adj	(461)	(226)	(79)	(7)
4	Distribution-Demand	UTILPLT Adj	(92)	(45)	(16)	(1)
5	Distribution-Customer	UTILPLT Adj	(206)	(101)	(35)	(3)
6						
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT Adj	(38)	(18)	(6)	(1)
9	Transmission-Demand	UTILPLT Adj	(383)	(187)	(65)	(6)
10	Distribution-Demand	UTILPLT Adj	(77)	(38)	(13)	(1)
11	Distribution-Customer	UTILPLT Adj	(171)	(84)	(29)	(3)
12						
13	Transportation- 3 Year Meter	29240				
14	Storage-Demand	UTILPLT Adj	(4,043)	(1,978)	(691)	(62)
15	Transmission-Demand	UTILPLT Adj	(41,003)	(20,063)	(7,003)	(625)
16	Distribution-Demand	UTILPLT Adj	(8,205)	(4,015)	(1,401)	(125)
17	Distribution-Customer	UTILPLT Adj	(18,337)	(8,973)	(3,132)	(279)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT Adj	(29,087)	(14,232)	(4,968)	(443)
21	Transmission-Demand	UTILPLT Adj	(294,977)	(144,333)	(50,381)	(4,496)
22	Distribution-Demand	UTILPLT Adj	(59,031)	(28,884)	(10,082)	(900)
23	Distribution-Customer	UTILPLT Adj	(131,920)	(64,549)	(22,532)	(2,011)
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT Adj	941,493	460,675	160,804	14,349
27	Transmission-Demand	UTILPLT Adj	9,547,940	4,671,830	1,630,762	145,514
28	Distribution-Demand	UTILPLT Adj	1,910,728	934,924	326,347	29,120
29	Distribution-Customer	UTILPLT Adj	4,270,029	2,089,336	729,309	65,077
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT Adj	657,777	321,852	112,346	10,025
33	Transmission-Demand	UTILPLT Adj	6,670,691	3,263,985	1,139,336	101,664
34	Distribution-Demand	UTILPLT Adj	1,334,935	653,187	228,003	20,345
35	Distribution-Customer	UTILPLT Adj	2,983,266	1,459,719	509,534	45,466
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT Adj	5,784	2,830	988	88
39	Transmission-Demand	UTILPLT Adj	58,656	28,700	10,018	894
40	Distribution-Demand	UTILPLT Adj	11,738	5,744	2,005	179
41	Distribution-Customer	UTILPLT Adj	26,232	12,835	4,480	400
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT Adj	674	330	115	10
45	Transmission-Demand	UTILPLT Adj	6,836	3,345	1,168	104
46	Distribution-Demand	UTILPLT Adj	1,368	669	234	21
47	Distribution-Customer	UTILPLT Adj	3,057	1,496	522	47
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT Adj	(0)	(3)	(0)	(0)
4	Distribution-Demand	UTILPLT Adj	(5)	(27)	(0)	(3)
5	Distribution-Customer	UTILPLT Adj	(1)	(5)	(0)	(1)
6			(2)	(12)	(0)	(1)
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT Adj	(0)	(2)	(0)	(0)
9	Transmission-Demand	UTILPLT Adj	(4)	(23)	(0)	(3)
10	Distribution-Demand	UTILPLT Adj	(1)	(5)	(0)	(1)
11	Distribution-Customer	UTILPLT Adj	(2)	(10)	(0)	(1)
12						
13	Transportation- 3 Year Meter	29240				
14	Storage-Demand	UTILPLT Adj	(40)	(239)	(2)	(29)
15	Transmission-Demand	UTILPLT Adj	(406)	(2,425)	(25)	(292)
16	Distribution-Demand	UTILPLT Adj	(81)	(485)	(5)	(58)
17	Distribution-Customer	UTILPLT Adj	(181)	(1,085)	(11)	(131)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT Adj	(288)	(1,720)	(18)	(207)
21	Transmission-Demand	UTILPLT Adj	(2,919)	(17,448)	(179)	(2,099)
22	Distribution-Demand	UTILPLT Adj	(584)	(3,492)	(36)	(420)
23	Distribution-Customer	UTILPLT Adj	(1,305)	(7,803)	(80)	(939)
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT Adj	9,315	55,689	573	6,701
27	Transmission-Demand	UTILPLT Adj	94,471	564,761	5,807	67,954
28	Distribution-Demand	UTILPLT Adj	18,905	113,020	1,162	13,599
29	Distribution-Customer	UTILPLT Adj	42,249	252,572	2,597	30,390
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT Adj	6,508	38,908	400	4,681
33	Transmission-Demand	UTILPLT Adj	66,002	394,572	4,057	47,476
34	Distribution-Demand	UTILPLT Adj	13,208	78,961	812	9,501
35	Distribution-Customer	UTILPLT Adj	29,518	176,460	1,814	21,232
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT Adj	57	342	4	41
39	Transmission-Demand	UTILPLT Adj	580	3,469	36	417
40	Distribution-Demand	UTILPLT Adj	116	694	7	84
41	Distribution-Customer	UTILPLT Adj	260	1,552	16	187
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT Adj	7	40	0	5
45	Transmission-Demand	UTILPLT Adj	68	404	4	49
46	Distribution-Demand	UTILPLT Adj	14	81	1	10
47	Distribution-Customer	UTILPLT Adj	30	181	2	22
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Trucks 2 tons & over					
2	Storage-Demand	29213				
3	Transmission-Demand	UTILPLT Adj	-	(0)	(1)	(10)
4	Distribution-Demand	UTILPLT Adj	-	(3)	(14)	(98)
5	Distribution-Customer	UTILPLT Adj	-	(1)	(3)	(20)
6						
7	Gas NC Trailer	29218				
8	Storage-Demand	UTILPLT Adj	-	(0)	(1)	(8)
9	Transmission-Demand	UTILPLT Adj	-	(2)	(11)	(81)
10	Distribution-Demand	UTILPLT Adj	-	(0)	(2)	(16)
11	Distribution-Customer	UTILPLT Adj	-	(1)	(5)	(36)
12						
13	Transportation- 3 Year Meter	29240				
14	Storage-Demand	UTILPLT Adj	-	(26)	(119)	(857)
15	Transmission-Demand	UTILPLT Adj	-	(263)	(1,208)	(8,693)
16	Distribution-Demand	UTILPLT Adj	-	(53)	(242)	(1,740)
17	Distribution-Customer	UTILPLT Adj	-	(118)	(540)	(3,888)
18						
19	Transportation - 5 Year Rural Use	29241				
20	Storage-Demand	UTILPLT Adj	-	(187)	(857)	(6,167)
21	Transmission-Demand	UTILPLT Adj	-	(1,895)	(8,689)	(62,538)
22	Distribution-Demand	UTILPLT Adj	-	(379)	(1,739)	(12,515)
23	Distribution-Customer	UTILPLT Adj	-	(848)	(3,886)	(27,968)
24						
25	Transportation - 7 Year Urban Use	29242				
26	Storage-Demand	UTILPLT Adj	-	6,049	27,733	199,605
27	Transmission-Demand	UTILPLT Adj	-	61,348	281,244	2,024,249
28	Distribution-Demand	UTILPLT Adj	-	12,277	56,282	405,092
29	Distribution-Customer	UTILPLT Adj	-	27,436	125,778	905,285
30						
31	Transportation - 10 Year Heavy Duty	29243				
32	Storage-Demand	UTILPLT Adj	-	4,226	19,375	139,455
33	Transmission-Demand	UTILPLT Adj	-	42,861	196,492	1,414,246
34	Distribution-Demand	UTILPLT Adj	-	8,577	39,322	283,018
35	Distribution-Customer	UTILPLT Adj	-	19,168	87,875	632,479
36						
37	Transportation - 15 Year Trailers & Other	29244				
38	Storage-Demand	UTILPLT Adj	-	37	170	1,226
39	Transmission-Demand	UTILPLT Adj	-	377	1,728	12,436
40	Distribution-Demand	UTILPLT Adj	-	75	346	2,489
41	Distribution-Customer	UTILPLT Adj	-	169	773	5,561
42						
43	Stores Equipment	29300				
44	Storage-Demand	UTILPLT Adj	-	4	20	143
45	Transmission-Demand	UTILPLT Adj	-	44	201	1,449
46	Distribution-Demand	UTILPLT Adj	-	9	40	290
47	Distribution-Customer	UTILPLT Adj	-	20	90	648
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT Adj	1,279,245	625,938	218,492	19,496
4	Distribution-Demand	UTILPLT Adj	12,973,173	6,347,805	2,215,782	197,716
5	Distribution-Customer	UTILPLT Adj	2,596,184	1,270,319	443,421	39,567
6			5,801,862	2,838,865	990,942	88,422
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT Adj	-	-	-	-
9	Transmission-Demand	UTILPLT Adj	-	-	-	-
10	Distribution-Demand	UTILPLT Adj	-	-	-	-
11	Distribution-Customer	UTILPLT Adj	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT Adj	17,392	8,510	2,970	265
15	Transmission-Demand	UTILPLT Adj	176,376	86,301	30,125	2,688
16	Distribution-Demand	UTILPLT Adj	35,296	17,271	6,029	538
17	Distribution-Customer	UTILPLT Adj	78,879	38,596	13,472	1,202
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT Adj	338,452	165,606	57,807	5,158
21	Transmission-Demand	UTILPLT Adj	3,432,338	1,679,451	586,234	52,310
22	Distribution-Demand	UTILPLT Adj	686,878	336,091	117,317	10,468
23	Distribution-Customer	UTILPLT Adj	1,535,010	751,084	262,175	23,394
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT Adj	999,086	488,855	170,641	15,226
27	Transmission-Demand	UTILPLT Adj	10,132,007	4,957,615	1,730,519	154,415
28	Distribution-Demand	UTILPLT Adj	2,027,612	992,115	346,310	30,902
29	Distribution-Customer	UTILPLT Adj	4,531,236	2,217,145	773,923	69,058
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT Adj	144,439	70,675	24,670	2,201
33	Transmission-Demand	UTILPLT Adj	1,464,799	716,730	250,184	22,324
34	Distribution-Demand	UTILPLT Adj	293,135	143,432	50,067	4,467
35	Distribution-Customer	UTILPLT Adj	655,087	320,536	111,887	9,984
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		15,506,361	7,587,300	2,648,444	236,322
39	Transmission-Demand		157,254,219	76,944,870	26,858,587	2,396,609
40	Distribution-Demand		31,469,629	15,398,166	5,374,926	479,608
41	Distribution-Customer		70,327,230	34,411,284	12,011,697	1,071,812
42	TOTAL		274,557,439	134,341,619	46,893,653	4,184,351
43						
44	TOTAL PLANT IN SERVICE PRO FORMA					
45	Storage-Demand		399,139,053	229,666,565	133,110,641	16,938,546
46	Transmission-Demand		4,047,777,670	1,330,546,656	660,873,343	65,982,643
47	Distribution-Demand		816,687,665	353,258,551	188,195,417	21,423,315
48	Distribution-Customer		1,825,105,150	1,555,051,474	228,553,610	3,690,074
49	TOTAL		7,088,709,538	3,468,523,246	1,210,733,010	108,034,577
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT Adj	12,657	75,667	778	9,105
4	Distribution-Demand	UTILPLT Adj	128,361	767,364	7,890	92,332
5	Distribution-Customer	UTILPLT Adj	25,688	153,564	1,579	18,477
6			57,406	343,180	3,529	41,293
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT Adj	-	-	-	-
9	Transmission-Demand	UTILPLT Adj	-	-	-	-
10	Distribution-Demand	UTILPLT Adj	-	-	-	-
11	Distribution-Customer	UTILPLT Adj	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT Adj	172	1,029	11	124
15	Transmission-Demand	UTILPLT Adj	1,745	10,433	107	1,255
16	Distribution-Demand	UTILPLT Adj	349	2,088	21	251
17	Distribution-Customer	UTILPLT Adj	780	4,666	48	561
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT Adj	3,349	20,019	206	2,409
21	Transmission-Demand	UTILPLT Adj	33,961	203,023	2,088	24,428
22	Distribution-Demand	UTILPLT Adj	6,796	40,629	418	4,889
23	Distribution-Customer	UTILPLT Adj	15,188	90,796	934	10,925
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT Adj	9,885	59,096	608	7,111
27	Transmission-Demand	UTILPLT Adj	100,250	599,309	6,162	72,111
28	Distribution-Demand	UTILPLT Adj	20,062	119,933	1,233	14,431
29	Distribution-Customer	UTILPLT Adj	44,834	268,023	2,756	32,249
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT Adj	1,429	8,544	88	1,028
33	Transmission-Demand	UTILPLT Adj	14,493	86,643	891	10,425
34	Distribution-Demand	UTILPLT Adj	2,900	17,339	178	2,086
35	Distribution-Customer	UTILPLT Adj	6,482	38,748	398	4,662
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		153,426	917,202	9,431	110,361
39	Transmission-Demand		1,555,933	9,301,593	95,645	1,119,199
40	Distribution-Demand		311,372	1,861,430	19,140	223,973
41	Distribution-Customer		695,844	4,159,858	42,774	500,528
42	TOTAL		2,716,576	16,240,083	166,990	1,954,061
43						
44	TOTAL PLANT IN SERVICE PRO FORMA					
45	Storage-Demand		12,475,607	1,305,595	13,425	157,094
46	Transmission-Demand		40,311,798	292,055,346	136,146	1,593,128
47	Distribution-Demand		15,384,872	117,724,947	3,859,268	46,434,449
48	Distribution-Customer		1,966,236	8,211,212	302,628	2,266,551
49	TOTAL		70,138,512	419,297,100	4,311,467	50,451,222
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Tools, Shop & Garage Equip					
2	Storage-Demand	29400				
3	Transmission-Demand	UTILPLT Adj	-	8,219	37,681	271,211
4	Distribution-Demand	UTILPLT Adj	-	83,356	382,138	2,750,429
5	Distribution-Customer	UTILPLT Adj	-	16,681	76,473	550,414
6				37,278	170,900	1,230,047
7	CNG Station Equipment	29410				
8	Storage-Demand	UTILPLT Adj	-	-	-	-
9	Transmission-Demand	UTILPLT Adj	-	-	-	-
10	Distribution-Demand	UTILPLT Adj	-	-	-	-
11	Distribution-Customer	UTILPLT Adj	-	-	-	-
12						
13	Laboratory Equipment	29500				
14	Storage-Demand	UTILPLT Adj	-	112	512	3,687
15	Transmission-Demand	UTILPLT Adj	-	1,133	5,195	37,393
16	Distribution-Demand	UTILPLT Adj	-	227	1,040	7,483
17	Distribution-Customer	UTILPLT Adj	-	507	2,323	16,723
18						
19	Power Operated Equipment	29600				
20	Storage-Demand	UTILPLT Adj	-	2,175	9,969	71,755
21	Transmission-Demand	UTILPLT Adj	-	22,054	101,103	727,686
22	Distribution-Demand	UTILPLT Adj	-	4,413	20,233	145,624
23	Distribution-Customer	UTILPLT Adj	-	9,863	45,215	325,436
24						
25	Communication Equipment	29700				
26	Storage-Demand	UTILPLT Adj	-	6,419	29,429	211,815
27	Transmission-Demand	UTILPLT Adj	-	65,100	298,449	2,148,076
28	Distribution-Demand	UTILPLT Adj	-	13,028	59,725	429,872
29	Distribution-Customer	UTILPLT Adj	-	29,114	133,472	960,663
30						
31	Miscellaneous Equipment	29800				
32	Storage-Demand	UTILPLT Adj	-	928	4,255	30,622
33	Transmission-Demand	UTILPLT Adj	-	9,412	43,147	310,550
34	Distribution-Demand	UTILPLT Adj	-	1,883	8,635	62,147
35	Distribution-Customer	UTILPLT Adj	-	4,209	19,296	138,884
36						
37	TOTAL GENERAL PLANT					
38	Storage-Demand		-	99,632	456,756	3,287,488
39	Transmission-Demand		-	1,010,395	4,632,084	33,339,305
40	Distribution-Demand		-	202,200	926,970	6,671,844
41	Distribution-Customer		-	451,869	2,071,561	14,910,004
42	TOTAL		-	1,764,095	8,087,371	58,208,640
43						
44	TOTAL PLANT IN SERVICE PRO FORMA					
45	Storage-Demand		-	141,822	650,171	4,679,589
46	Transmission-Demand		-	30,211,290	158,703,627	1,467,363,694
47	Distribution-Demand		-	14,430,277	46,479,505	9,497,065
48	Distribution-Customer		-	763,171	2,971,743	21,328,451
49	TOTAL		-	45,546,560	208,805,045	1,502,868,799
50						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	OTHER RATE BASE ADDITIONS PRO FORMA					
3	Stored Natural Gas	STOREDGAS				
4	Storage-Demand	WINTHRU	57,607,650	33,438,080	19,760,479	2,536,452
5	Transmission-Demand		-	-	-	-
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer		-	-	-	-
8						
9	Pension/OPEB	OPEB				
10	Storage-Demand	OPERLAB Adj	7,480,473	5,637,799	1,071,396	50,431
11	Transmission-Demand	OPERLAB Adj	13,133,894	9,898,605	1,881,110	88,545
12	Distribution-Demand	OPERLAB Adj	11,291,255	8,509,866	1,617,197	76,122
13	Distribution-Customer	OPERLAB Adj	94,676,888	71,355,011	13,560,159	638,283
14						
15	Cash Working Capital	CWC				
16	Storage-Demand	OMPF	4,272,043	3,288,961	587,431	26,268
17	Transmission-Demand	OMPF	6,374,732	4,907,780	876,563	39,197
18	Distribution-Demand	OMPF	6,990,350	5,381,732	961,214	42,982
19	Distribution-Customer	OMPF	59,495,994	45,804,788	8,181,044	365,826
20						
21	Materials and Supplies	MATL				
22	Storage-Demand	UTILPLT Adj	681,431	333,426	116,386	10,385
23	Transmission-Demand	UTILPLT Adj	6,910,572	3,381,360	1,180,307	105,320
24	Distribution-Demand	UTILPLT Adj	1,394,291	682,230	238,141	21,249
25	Distribution-Customer	UTILPLT Adj	3,115,912	1,524,624	532,189	47,488
26						
27	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
28	Storage-Demand	DESDMD	-	-	-	-
29	Transmission-Demand	DESDMD	64,952,211	20,739,873	10,576,003	1,062,816
30	Distribution-Demand	DESDMD	-	-	-	-
31	Distribution-Customer	DESDMD	-	-	-	-
32						
33	Deferred Pipeline Integrity Management - Distribution	REGASSET-2				
34	Storage-Demand	MAINPLT Adj	-	-	-	-
35	Transmission-Demand	MAINPLT Adj	-	-	-	-
36	Distribution-Demand	MAINPLT Adj	11,894,736	8,935,573	1,637,604	108,582
37	Distribution-Customer	MAINPLT Adj	24,458,369	18,373,635	3,367,298	223,270
38						
39	Deferred Customer Connect	REGASSET-3				
40	Storage-Demand	MSMPLTCUST Adj	1,061,821	932,824	125,039	1,182
41	Transmission-Demand	MSMPLTCUST Adj	10,768,217	9,460,020	1,268,051	11,985
42	Distribution-Demand	MSMPLTCUST Adj	2,154,930	1,893,134	253,762	2,398
43	Distribution-Customer	MSMPLTCUST Adj	4,815,762	4,230,710	567,098	5,360
44						
33	Other	OTHER_ADD				
34	Storage-Demand	UTILPLT Adj	-	-	-	-
35	Transmission-Demand	UTILPLT Adj	-	-	-	-
36	Distribution-Demand	UTILPLT Adj	6,433,868	3,148,107	1,098,887	98,054
37	Distribution-Customer	UTILPLT Adj	-	-	-	-
38						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	OTHER RATE BASE ADDITIONS PRO FORMA					
3	Stored Natural Gas	STOREDGAS				
4	Storage-Demand	WINTHRU	1,872,639	-	-	-
5	Transmission-Demand		-	-	-	-
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer		-	-	-	-
8						
9	Pension/OPEB	OPEB				
10	Storage-Demand	OPERLAB Adj	33,394	160,902	4,484	48,457
11	Transmission-Demand	OPERLAB Adj	58,633	282,505	7,873	85,079
12	Distribution-Demand	OPERLAB Adj	50,407	242,870	6,768	73,143
13	Distribution-Customer	OPERLAB Adj	422,659	2,036,461	56,752	613,299
14						
15	Cash Working Capital	CWC				
16	Storage-Demand	OMPF	17,407	84,102	2,433	26,492
17	Transmission-Demand	OMPF	25,975	125,496	3,631	39,531
18	Distribution-Demand	OMPF	28,483	137,615	3,982	43,349
19	Distribution-Customer	OMPF	242,424	1,171,267	33,889	368,949
20						
21	Materials and Supplies	MATL				
22	Storage-Demand	UTILPLT Adj	6,742	40,307	414	4,850
23	Transmission-Demand	UTILPLT Adj	68,376	408,761	4,203	49,183
24	Distribution-Demand	UTILPLT Adj	13,796	82,472	848	9,923
25	Distribution-Customer	UTILPLT Adj	30,830	184,306	1,895	22,176
26						
27	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
28	Storage-Demand	DESDMD	-	-	-	-
29	Transmission-Demand	DESDMD	647,104	4,735,869	-	-
30	Distribution-Demand	DESDMD	-	-	-	-
31	Distribution-Customer	DESDMD	-	-	-	-
32						
33	Deferred Pipeline Integrity Management - Distribution	REGASSET-2				
34	Storage-Demand	MAINPLT Adj	-	-	-	-
35	Transmission-Demand	MAINPLT Adj	-	-	-	-
36	Distribution-Demand	MAINPLT Adj	76,487	582,918	19,641	234,577
37	Distribution-Customer	MAINPLT Adj	157,275	1,198,615	40,386	482,346
38						
39	Deferred Customer Connect	REGASSET-3				
40	Storage-Demand	MSMPLTCUST Adj	515	1,208	124	796
41	Transmission-Demand	MSMPLTCUST Adj	5,219	12,246	1,255	8,072
42	Distribution-Demand	MSMPLTCUST Adj	1,044	2,451	251	1,615
43	Distribution-Customer	MSMPLTCUST Adj	2,334	5,477	561	3,610
44						
33	Other	OTHER_ADD				
34	Storage-Demand	UTILPLT Adj	-	-	-	-
35	Transmission-Demand	UTILPLT Adj	-	-	-	-
36	Distribution-Demand	UTILPLT Adj	63,659	380,564	3,913	45,791
37	Distribution-Customer	UTILPLT Adj	-	-	-	-
38						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	OTHER RATE BASE ADDITIONS PRO FORMA					
3	Stored Natural Gas	STOREDGAS				
4	Storage-Demand	WINTHRU	-	-	-	-
5	Transmission-Demand		-	-	-	-
6	Distribution-Demand		-	-	-	-
7	Distribution-Customer		-	-	-	-
8						
9	Pension/OPEB	OPEB				
10	Storage-Demand	OPERLAB Adj	-	18,231	67,144	388,235
11	Transmission-Demand	OPERLAB Adj	-	32,009	117,889	681,646
12	Distribution-Demand	OPERLAB Adj	-	27,519	101,349	586,014
13	Distribution-Customer	OPERLAB Adj	-	230,743	849,812	4,913,709
14						
15	Cash Working Capital	CWC				
16	Storage-Demand	OMPF	-	9,598	34,665	194,686
17	Transmission-Demand	OMPF	-	14,322	51,727	290,511
18	Distribution-Demand	OMPF	-	15,705	56,722	318,566
19	Distribution-Customer	OMPF	-	133,671	482,772	2,711,363
20						
21	Materials and Supplies	MATL				
22	Storage-Demand	UTILPLT Adj	-	4,378	20,072	144,469
23	Transmission-Demand	UTILPLT Adj	-	44,402	203,558	1,465,103
24	Distribution-Demand	UTILPLT Adj	-	8,959	41,070	295,602
25	Distribution-Customer	UTILPLT Adj	-	20,020	91,782	660,601
26						
27	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1				
28	Storage-Demand	DESDMD	-	-	-	-
29	Transmission-Demand	DESDMD	-	488,730	2,583,697	24,118,118
30	Distribution-Demand	DESDMD	-	-	-	-
31	Distribution-Customer	DESDMD	-	-	-	-
32						
33	Deferred Pipeline Integrity Management - Distribution	REGASSET-2				
34	Storage-Demand	MAINPLT Adj	-	-	-	-
35	Transmission-Demand	MAINPLT Adj	-	-	-	-
36	Distribution-Demand	MAINPLT Adj	-	71,462	227,731	162
37	Distribution-Customer	MAINPLT Adj	-	146,943	468,268	333
38						
39	Deferred Customer Connect	REGASSET-3				
40	Storage-Demand	MSMPLTCUST Adj	-	64	12	58
41	Transmission-Demand	MSMPLTCUST Adj	-	652	125	592
42	Distribution-Demand	MSMPLTCUST Adj	-	131	25	118
43	Distribution-Customer	MSMPLTCUST Adj	-	292	56	265
44						
33	Other	OTHER_ADD				
34	Storage-Demand	UTILPLT Adj	-	-	-	-
35	Transmission-Demand	UTILPLT Adj	-	-	-	-
36	Distribution-Demand	UTILPLT Adj	-	41,339	189,516	1,364,038
37	Distribution-Customer	UTILPLT Adj	-	-	-	-
38						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL OTHER RATE BASE ADDITIONS PRO FORMA					
2	Storage-Demand		71,103,418	43,631,090	21,660,731	2,624,718
3	Transmission-Demand		102,139,626	48,387,638	15,782,034	1,307,861

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TOTAL OTHER RATE BASE ADDITIONS PRO FORMA					
2	Storage-Demand		1,930,697	286,518	7,456	80,595
3	Transmission-Demand		805,306	5,564,877	16,962	181,866

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL OTHER RATE BASE ADDITIONS PRO FORMA					
2	Storage-Demand		-	32,272	121,894	727,449
3	Transmission-Demand		-	580,116	2,956,996	26,555,970

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Distribution-Demand		40,159,430	28,550,642	5,806,804	349,388
2	Distribution-Customer		186,562,925	141,288,768	26,207,787	1,280,226
3	TOTAL		399,965,399	261,858,138	69,457,356	5,562,193
4						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Distribution-Demand		233,876	1,428,890	35,403	408,398
2	Distribution-Customer		855,522	4,596,127	133,484	1,490,381
3	TOTAL		3,825,401	11,876,411	193,305	2,161,240
4						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Distribution-Demand		-	165,114	616,414	2,564,499
2	Distribution-Customer		-	531,670	1,892,691	8,286,270
3	TOTAL		-	1,309,172	5,587,994	38,134,189
4						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OTHER RATE BASE DEDUCTIONS WITH PRO FORMA					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB Adj	(168,108)	(126,697)	(24,077)	(1,133)
4	Transmission-Demand	OPERLAB Adj	(295,156)	(222,450)	(42,274)	(1,990)
5	Distribution-Demand	OPERLAB Adj	(253,747)	(191,241)	(36,343)	(1,711)
6	Distribution-Customer	OPERLAB Adj	(2,127,661)	(1,603,551)	(304,736)	(14,344)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT Adj	(867,377)	(424,410)	(148,146)	(13,219)
10	Transmission-Demand	UTILPLT Adj	(8,796,303)	(4,304,052)	(1,502,384)	(134,059)
11	Distribution-Demand	UTILPLT Adj	(1,774,759)	(868,394)	(303,124)	(27,048)
12	Distribution-Customer	UTILPLT Adj	(3,966,171)	(1,940,657)	(677,411)	(60,446)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT Adj	(58,221,647)	(28,487,993)	(9,944,097)	(887,318)
16	Transmission-Demand	UTILPLT Adj	(590,441,550)	(288,904,479)	(100,845,788)	(8,998,536)
17	Distribution-Demand	UTILPLT Adj	(119,128,660)	(58,289,942)	(20,346,847)	(1,815,562)
18	Distribution-Customer	UTILPLT Adj	(266,224,581)	(130,264,332)	(45,470,424)	(4,057,356)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT Adj	(1,234,364)	(603,977)	(210,826)	(18,812)
22	Transmission-Demand	UTILPLT Adj	(12,518,022)	(6,125,099)	(2,138,044)	(190,779)
23	Distribution-Demand	UTILPLT Adj	(2,525,661)	(1,235,812)	(431,376)	(38,492)
24	Distribution-Customer	UTILPLT Adj	(5,644,259)	(2,761,750)	(964,024)	(86,020)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PRO FORMA					
27	Storage-Demand		(60,491,495)	(29,643,077)	(10,327,145)	(920,483)
28	Transmission-Demand		(612,051,031)	(299,556,080)	(104,528,490)	(9,325,363)
29	Distribution-Demand		(123,682,828)	(60,585,389)	(21,117,690)	(1,882,813)
30	Distribution-Customer		(277,962,671)	(136,570,289)	(47,416,595)	(4,218,166)
31	TOTAL		(1,074,188,025)	(526,354,835)	(183,389,919)	(16,346,826)
32						
33	TOTAL NET RATE BASE PRO FORMA					
34	Storage-Demand		409,750,975	243,654,578	144,444,226	18,642,780
35	Transmission-Demand		3,537,866,265	1,079,378,214	572,126,887	57,965,140
36	Distribution-Demand		733,164,267	321,223,804	172,884,532	19,889,890
37	Distribution-Customer		1,733,705,404	1,559,769,953	207,344,802	752,134
38	TOTAL		6,414,486,912	3,204,026,549	1,096,800,447	97,249,944
39						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OTHER RATE BASE DEDUCTIONS WITH PRO FORMA					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB Adj	(750)	(3,616)	(101)	(1,089)
4	Transmission-Demand	OPERLAB Adj	(1,318)	(6,349)	(177)	(1,912)
5	Distribution-Demand	OPERLAB Adj	(1,133)	(5,458)	(152)	(1,644)
6	Distribution-Customer	OPERLAB Adj	(9,498)	(45,765)	(1,275)	(13,783)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT Adj	(8,582)	(51,305)	(528)	(6,173)
10	Transmission-Demand	UTILPLT Adj	(87,034)	(520,302)	(5,350)	(62,604)
11	Distribution-Demand	UTILPLT Adj	(17,560)	(104,977)	(1,079)	(12,631)
12	Distribution-Customer	UTILPLT Adj	(39,243)	(234,599)	(2,412)	(28,228)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT Adj	(576,067)	(3,443,813)	(35,411)	(414,371)
16	Transmission-Demand	UTILPLT Adj	(5,842,053)	(34,924,640)	(359,116)	(4,202,249)
17	Distribution-Demand	UTILPLT Adj	(1,178,704)	(7,046,465)	(72,456)	(847,854)
18	Distribution-Customer	UTILPLT Adj	(2,634,127)	(15,747,194)	(161,922)	(1,894,755)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT Adj	(12,213)	(73,013)	(751)	(8,785)
22	Transmission-Demand	UTILPLT Adj	(123,858)	(740,441)	(7,614)	(89,092)
23	Distribution-Demand	UTILPLT Adj	(24,990)	(149,393)	(1,536)	(17,975)
24	Distribution-Customer	UTILPLT Adj	(55,846)	(333,858)	(3,433)	(40,171)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PRO FORMA					
27	Storage-Demand		(597,613)	(3,571,747)	(36,790)	(430,418)
28	Transmission-Demand		(6,054,263)	(36,191,732)	(372,257)	(4,355,858)
29	Distribution-Demand		(1,222,387)	(7,306,293)	(75,224)	(880,104)
30	Distribution-Customer		(2,738,715)	(16,361,416)	(169,043)	(1,976,936)
31	TOTAL		(10,612,977)	(63,431,187)	(653,314)	(7,643,316)
32						
33	TOTAL NET RATE BASE PRO FORMA					
34	Storage-Demand		13,808,691	(1,979,634)	(15,910)	(192,730)
35	Transmission-Demand		35,062,841	261,428,491	(219,149)	(2,580,864)
36	Distribution-Demand		14,396,361	111,847,544	3,819,447	45,962,743
37	Distribution-Customer		83,043	(3,554,078)	267,070	1,779,996
38	TOTAL		63,350,936	367,742,323	3,851,458	44,969,145
39						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OTHER RATE BASE DEDUCTIONS WITH PRO FORMA					
2	Accrued Vacation Liability	CURRLIAB				
3	Storage-Demand	OPERLAB Adj	-	(410)	(1,509)	(8,725)
4	Transmission-Demand	OPERLAB Adj	-	(719)	(2,649)	(15,319)
5	Distribution-Demand	OPERLAB Adj	-	(618)	(2,278)	(13,169)
6	Distribution-Customer	OPERLAB Adj	-	(5,185)	(19,098)	(110,425)
7						
8	Customer Advances	CUSTADV				
9	Storage-Demand	UTILPLT Adj	-	(5,573)	(25,549)	(183,892)
10	Transmission-Demand	UTILPLT Adj	-	(56,518)	(259,104)	(1,864,895)
11	Distribution-Demand	UTILPLT Adj	-	(11,403)	(52,277)	(376,265)
12	Distribution-Customer	UTILPLT Adj	-	(25,484)	(116,828)	(840,864)
13						
14	Accumulated Deferred Income Tax	ADIT				
15	Storage-Demand	UTILPLT Adj	-	(374,088)	(1,714,978)	(12,343,511)
16	Transmission-Demand	UTILPLT Adj	-	(3,793,723)	(17,392,062)	(125,178,904)
17	Distribution-Demand	UTILPLT Adj	-	(765,429)	(3,509,057)	(25,256,344)
18	Distribution-Customer	UTILPLT Adj	-	(1,710,554)	(7,841,918)	(56,441,999)
19						
20	Deferred Revenue	REGLIAB				
21	Storage-Demand	UTILPLT Adj	-	(7,931)	(36,359)	(261,696)
22	Transmission-Demand	UTILPLT Adj	-	(80,431)	(368,731)	(2,653,933)
23	Distribution-Demand	UTILPLT Adj	-	(16,228)	(74,396)	(535,463)
24	Distribution-Customer	UTILPLT Adj	-	(36,266)	(166,257)	(1,196,634)
25						
26	TOTAL OTHER RATE BASE DEDUCTIONS PRO FORMA					
27	Storage-Demand		-	(388,001)	(1,778,396)	(12,797,824)
28	Transmission-Demand		-	(3,931,392)	(18,022,546)	(129,713,051)
29	Distribution-Demand		-	(793,679)	(3,638,008)	(26,181,242)
30	Distribution-Customer		-	(1,777,489)	(8,144,101)	(58,589,921)
31	TOTAL		-	(6,890,561)	(31,583,051)	(227,282,038)
32						
33	TOTAL NET RATE BASE PRO FORMA					
34	Storage-Demand		-	(213,908)	(1,006,332)	(7,390,786)
35	Transmission-Demand		-	26,860,015	143,638,076	1,364,206,613
36	Distribution-Demand		-	13,801,712	43,457,911	(14,119,677)
37	Distribution-Customer		-	(482,648)	(3,279,667)	(28,975,200)
38	TOTAL		-	39,965,170	182,809,988	1,313,720,950
39						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	UTILITY INCOME PER BOOKS					
3						
4	OPERATION AND MAINTENANCE EXPENSE PER BOOKS					
5						
6	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
7	Maintenance Expense	402				
8	Storage-Demand	DESDMD	1	0	0	0
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Miscellaneous production expenses	735				
14	Storage-Demand	DESDMD	178,541	57,010	29,071	2,921
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						
19	Maint Gas Production Equipmen	742				
20	Storage-Demand	DESDMD	11	4	2	0
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer		-			
24						
25	Purchased gas expenses	807				
26	Storage-Demand	THRU	2,294,413	172,411	119,555	19,108
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer		-			
30						
31	Compressor station expenses	818				
32	Storage-Demand	WINTHRU	-	-	-	-
33	Transmission-Demand		-			
34	Distribution-Demand		-			
35	Distribution-Customer		-			
36						
37	Storage-Gas Losses	823				
38	Storage-Demand	WINTHRU	(88)	(51)	(30)	(4)
39	Transmission-Demand		-			
40	Distribution-Demand		-			
41	Distribution-Customer		-			
42						
43	Maintenance of purification equipment	836				
44	Storage-Demand	WINTHRU	-	-	-	-
45	Transmission-Demand		-			
46	Distribution-Demand		-			
47	Distribution-Customer		-			
48						
49	Other Storage operation supervision and engineering	840				
50	Storage-Demand	WINTHRU	(5,246)	(3,045)	(1,800)	(231)

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	UTILITY INCOME PER BOOKS					
3						
4	OPERATION AND MAINTENANCE EXPENSE PER BOOKS					
5						
6	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
7	Maintenance Expense	402				
8	Storage-Demand	DESDMD	0	0	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Miscellaneous production expenses	735				
14	Storage-Demand	DESDMD	1,779	13,018	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Maint Gas Production Equipmen	742				
20	Storage-Demand	DESDMD	0	1	-	-
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Purchased gas expenses	807				
26	Storage-Demand	THRU	17,954	147,030	10,467	125,963
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor station expenses	818				
32	Storage-Demand	WINTHRU	-	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	Storage-Gas Losses	823				
38	Storage-Demand	WINTHRU	(3)	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Maintenance of purification equipment	836				
44	Storage-Demand	WINTHRU	-	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						
49	Other Storage operation supervision and engineering	840				
50	Storage-Demand	WINTHRU	(171)	-	-	-

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	UTILITY INCOME PER BOOKS					
3						
4	OPERATION AND MAINTENANCE EXPENSE PER BOOKS					
5						
6	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
7	Maintenance Expense	402				
8	Storage-Demand	DESDMD	-	0	0	1
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Miscellaneous production expenses	735				
14	Storage-Demand	DESDMD	-	1,343	7,102	66,296
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	Maint Gas Production Equipmen	742				
20	Storage-Demand	DESDMD	-	0	0	4
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer					
24						
25	Purchased gas expenses	807				
26	Storage-Demand	THRU	-	21,365	32,084	1,628,476
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer					
30						
31	Compressor station expenses	818				
32	Storage-Demand	WINTHRU	-	-	-	-
33	Transmission-Demand					
34	Distribution-Demand					
35	Distribution-Customer					
36						
37	Storage-Gas Losses	823				
38	Storage-Demand	WINTHRU	-	-	-	-
39	Transmission-Demand					
40	Distribution-Demand					
41	Distribution-Customer					
42						
43	Maintenance of purification equipment	836				
44	Storage-Demand	WINTHRU	-	-	-	-
45	Transmission-Demand					
46	Distribution-Demand					
47	Distribution-Customer					
48						
49	Other Storage operation supervision and engineering	840				
50	Storage-Demand	WINTHRU	-	-	-	-

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Transmission-Demand		-			
2	Distribution-Demand		-			
3	Distribution-Customer		-			

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Transmission-Demand					
2	Distribution-Demand					
3	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Transmission-Demand					
2	Distribution-Demand					
3	Distribution-Customer					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Operation Labor & Exp					
3	Storage-Demand					
4	Transmission-Demand	WINTHRU	(38)	(22)	(13)	(2)
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7						
8	Other Storage maintenance supervision and engineering					
9	Storage-Demand					
10	Transmission-Demand	WINTHRU	736,448	427,468	252,615	32,426
11	Distribution-Demand		-			
12	Distribution-Customer		-			
13						
14	Processing operation supervision and engineering					
15	Storage-Demand					
16	Transmission-Demand	WINTHRU	595,842	345,854	204,385	26,235
17	Distribution-Demand		-			
18	Distribution-Customer		-			
19						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Operation Labor & Exp					
3	Storage-Demand					
4	Transmission-Demand	WINTHRU	(1)	-	-	-
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other Storage maintenance supervision and engineering					
9	Storage-Demand					
10	Transmission-Demand	WINTHRU	23,940	-	-	-
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	Processing operation supervision and engineering					
15	Storage-Demand					
16	Transmission-Demand	WINTHRU	19,369	-	-	-
17	Distribution-Demand					
18	Distribution-Customer					
19						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Operation Labor & Exp	841				
3	Storage-Demand	WINTHRU	-	-	-	-
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other Storage maintenance supervision and engineering	843				
9	Storage-Demand	WINTHRU	-	-	-	-
10	Transmission-Demand					
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	Processing operation supervision and engineering	844				
15	Storage-Demand	WINTHRU	-	-	-	-
16	Transmission-Demand					
17	Distribution-Demand					
18	Distribution-Customer					
19						

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Schedule 1 - Class Cost of Service Study by Rate Schedule
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Processing Fuel					
2	Storage-Demand	WINTHRU	476,345	276,492	163,395	20,973
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	Processing gas losses					
8	Storage-Demand	WINTHRU	2,324,645	1,349,329	797,396	102,354
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Processing maintenance supervision and engineering					
14	Storage-Demand	WINTHRU	4,140	2,403	1,420	182
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		6,605,015	2,627,852	1,565,997	203,963
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		6,605,015	2,627,852	1,565,997	203,963
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering					
29	Storage-Demand		-			
30	Transmission-Demand	DESDMD	7,080	2,261	1,153	116
31	Distribution-Demand		-			
32	Distribution-Customer		-			
33						
34	System control and load dispatching					
35	Storage-Demand		-			
36	Transmission-Demand	DESDMD	1,429,852	456,566	232,819	23,397
37	Distribution-Demand		-			
38	Distribution-Customer		-			
39						
40	Communication system expenses					
41	Storage-Demand		-			
42	Transmission-Demand	DESDMD	12,368	3,949	2,014	202
43	Distribution-Demand		-			
44	Distribution-Customer		-			
45						
46	Compressor Station Labor & Exp					
47	Storage-Demand		-			
48	Transmission-Demand	DESDMD	1,165,118	372,034	189,713	19,065
49	Distribution-Demand		-			
50	Distribution-Customer		-			

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Processing Fuel					
2	Storage-Demand	WINTHRU	15,484	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Processing gas losses					
8	Storage-Demand	WINTHRU	75,567	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing maintenance supervision and engineering					
14	Storage-Demand	WINTHRU	135	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		154,052	160,049	10,467	125,963
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		154,052	160,049	10,467	125,963
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	71	516	-	-
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	System control and load dispatching					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	14,245	104,255	-	-
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Communication system expenses					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	123	902	-	-
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Compressor Station Labor & Exp					
47	Storage-Demand					
48	Transmission-Demand	DESDMD	11,608	84,952	-	-
49	Distribution-Demand					
50	Distribution-Customer					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Processing Fuel	845				
2	Storage-Demand	WINTHRU	-	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Processing gas losses	846				
8	Storage-Demand	WINTHRU	-	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing maintenance supervision and engineering	847				
14	Storage-Demand	WINTHRU	-	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		-	22,709	39,187	1,694,777
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		-	22,709	39,187	1,694,777
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering	850				
29	Storage-Demand					
30	Transmission-Demand	DESDMD	-	53	282	2,629
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	System control and load dispatching	851				
35	Storage-Demand					
36	Transmission-Demand	DESDMD	-	10,759	56,877	530,934
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Communication system expenses	852				
41	Storage-Demand					
42	Transmission-Demand	DESDMD	-	93	492	4,593
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Compressor Station Labor & Exp	853				
47	Storage-Demand					
48	Transmission-Demand	DESDMD	-	8,767	46,347	432,633
49	Distribution-Demand					
50	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Mains expenses					
3	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Mains expenses					
3	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Mains expenses					
3	Storage-Demand					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Transmission-Demand	DESDMD	52,643	16,809	8,572	861
2	Distribution-Demand		-			
3	Distribution-Customer		-			

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Transmission-Demand	DESDMD	524	3,838	-	-
2	Distribution-Demand					
3	Distribution-Customer					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Transmission-Demand	DESDMD	-	396	2,094	19,547
2	Distribution-Demand					
3	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Measuring and regulating station expenses					
3	Storage-Demand		-			
4	Transmission-Demand	DESDMD	111,858	35,717	18,214	1,830
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7						
8	Other expenses		859			
9	Storage-Demand		-			
10	Transmission-Demand	DESDMD	280,482	89,560	45,670	4,590
11	Distribution-Demand		-			
12	Distribution-Customer		-			
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		3,059,401	976,897	498,155	50,061
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering		861			
23	Storage-Demand		-			
24	Transmission-Demand	DESDMD	278,363	88,884	45,325	4,555
25	Distribution-Demand		-			
26	Distribution-Customer		-			
27						
28	Maintenance of structures and improvements		862			
29	Storage-Demand		-			
30	Transmission-Demand	DESDMD	195,639	62,469	31,855	3,201
31	Distribution-Demand		-			
32	Distribution-Customer		-			
33						
34	Maintenance of mains		863			
35	Storage-Demand		-			
36	Transmission-Demand	DESDMD	6,013,633	1,920,212	979,185	98,401
37	Distribution-Demand		-			
38	Distribution-Customer		-			
39						
40	Maintenance of compressor station equipment		864			
41	Storage-Demand		-			
42	Transmission-Demand	DESDMD	1,531,490	489,020	249,369	25,060
43	Distribution-Demand		-			
44	Distribution-Customer		-			
45						
46	Maintenance of measuring and regulating station equipment		865			
47	Storage-Demand		-			
48	Transmission-Demand	DESDMD	1,826,435	583,198	297,394	29,886
49	Distribution-Demand		-			
50	Distribution-Customer		-			

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Measuring and regulating station expenses					
3	Storage-Demand					
4	Transmission-Demand	DESDMD	1,114	8,156	-	-
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other expenses					
9	Storage-Demand					
10	Transmission-Demand	DESDMD	2,794	20,451	-	-
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		30,480	223,071	-	-
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand					
24	Transmission-Demand	DESDMD	2,773	20,296	-	-
25	Distribution-Demand					
26	Distribution-Customer					
27						
28	Maintenance of structures and improvements					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	1,949	14,265	-	-
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	Maintenance of mains					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	59,912	438,473	-	-
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	15,258	111,666	-	-
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Maintenance of measuring and regulating station equipment					
47	Storage-Demand					
48	Transmission-Demand	DESDMD	18,196	133,171	-	-
49	Distribution-Demand					
50	Distribution-Customer					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Measuring and regulating station expenses					
3	Storage-Demand					
4	Transmission-Demand	DESDMD	-	842	4,450	41,535
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other expenses					
9	Storage-Demand					
10	Transmission-Demand	DESDMD	-	2,110	11,157	104,149
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		-	23,020	121,698	1,136,020
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand					
24	Transmission-Demand	DESDMD	-	2,095	11,073	103,362
25	Distribution-Demand					
26	Distribution-Customer					
27						
28	Maintenance of structures and improvements					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	-	1,472	7,782	72,645
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	Maintenance of mains					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	-	45,249	239,213	2,232,988
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	-	11,524	60,920	568,674
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Maintenance of measuring and regulating station equipment					
47	Storage-Demand					
48	Transmission-Demand	DESDMD	-	13,743	72,653	678,194
49	Distribution-Demand					
50	Distribution-Customer					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	TOTAL TRANSMISSION MAINTENANCE					
3	Storage-Demand		-	-	-	-
4	Transmission-Demand		9,845,559	3,143,783	1,603,127	161,103
5	Distribution-Demand		-	-	-	-
6	Distribution-Customer		-	-	-	-
7						
8						
9	TOTAL TRANSMISSION EXPENSES					
10	Storage-Demand		-	-	-	-
11	Transmission-Demand		12,904,960	4,120,679	2,101,282	211,164
12	Distribution-Demand		-	-	-	-
13	Distribution-Customer		-	-	-	-
14	TOTAL		12,904,960	4,120,679	2,101,282	211,164
15						
16	DISTRIBUTION EXPENSES					
17	DISTRIBUTION OPERATION					
18	Distribution Operation supervision and engineering	870				
19	Storage-Demand		-	-	-	-
20	Transmission-Demand		-	-	-	-
21	Distribution-Demand	DESDMD	337,510	107,770	54,956	5,523
22	Distribution-Customer	BILL	758,548	688,610	68,936	380
23						
24	Distribution load dispatching	871				
25	Storage-Demand		-	-	-	-
26	Transmission-Demand		-	-	-	-
27	Distribution-Demand	MSMPLT	6,870	5,369	980	46
28	Distribution-Customer	MSMPLT	15,441	12,068	2,203	103
29						
30	Mains and services expenses	874				
31	Storage-Demand		-	-	-	-
32	Transmission-Demand		-	-	-	-
33	Distribution-Demand	MAINPLT	3,640,383	2,734,731	501,188	33,231
34	Distribution-Customer	874CUST	13,609,069	10,918,230	1,835,344	75,852
35						
36	Measuring and regulating station expenses--General	875				
37	Storage-Demand		-	-	-	-
38	Transmission-Demand		-	-	-	-
39	Distribution-Demand	MSMPLT	60,207	47,054	8,590	402
40	Distribution-Customer	MSMPLT	135,314	105,752	19,305	904
41						
42	Measuring and regulating station expenses--Industrial	876				
43	Storage-Demand		-	-	-	-
44	Transmission-Demand		-	-	-	-
45	Distribution-Demand	MSMPLT	19,163	14,976	2,734	128
46	Distribution-Customer	MSMPLT	43,068	33,659	6,144	288
47						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	TOTAL TRANSMISSION MAINTENANCE					
3	Storage-Demand		-	-	-	-
4	Transmission-Demand		98,089	717,871	-	-
5	Distribution-Demand		-	-	-	-
6	Distribution-Customer		-	-	-	-
7						
8						
9	TOTAL TRANSMISSION EXPENSES					
10	Storage-Demand		-	-	-	-
11	Transmission-Demand		128,569	940,941	-	-
12	Distribution-Demand		-	-	-	-
13	Distribution-Customer		-	-	-	-
14	TOTAL		128,569	940,941	-	-
15						
16	DISTRIBUTION EXPENSES					
17	DISTRIBUTION OPERATION					
18	Distribution Operation supervision and engineering	870				
19	Storage-Demand					
20	Transmission-Demand		-	-	-	-
21	Distribution-Demand	DESDMD	3,363	24,609	-	-
22	Distribution-Customer	BILL	109	256	30	195
23						
24	Distribution load dispatching	871				
25	Storage-Demand					
26	Transmission-Demand					
27	Distribution-Demand	MSMPLT	31	228	8	93
28	Distribution-Customer	MSMPLT	71	512	18	209
29						
30	Mains and services expenses	874				
31	Storage-Demand					
32	Transmission-Demand					
33	Distribution-Demand	MAINPLT	23,409	178,402	6,011	71,792
34	Distribution-Customer	874CUST	51,417	374,536	12,942	151,373
35						
36	Measuring and regulating station expenses--General	875				
37	Storage-Demand					
38	Transmission-Demand					
39	Distribution-Demand	MSMPLT	275	1,996	70	814
40	Distribution-Customer	MSMPLT	618	4,486	158	1,828
41						
42	Measuring and regulating station expenses--Industrial	876				
43	Storage-Demand					
44	Transmission-Demand					
45	Distribution-Demand	MSMPLT	87	635	22	259
46	Distribution-Customer	MSMPLT	197	1,428	50	582
47						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	TOTAL TRANSMISSION MAINTENANCE					
3	Storage-Demand		-	-	-	-
4	Transmission-Demand		-	74,083	391,641	3,655,863
5	Distribution-Demand		-	-	-	-
6	Distribution-Customer		-	-	-	-
7						
8						
9	TOTAL TRANSMISSION EXPENSES					
10	Storage-Demand		-	-	-	-
11	Transmission-Demand		-	97,103	513,339	4,791,883
12	Distribution-Demand		-	-	-	-
13	Distribution-Customer		-	-	-	-
14	TOTAL		-	97,103	513,339	4,791,883
15						
16	DISTRIBUTION EXPENSES					
17	DISTRIBUTION OPERATION					
18	Distribution Operation supervision and engineering	870				
19	Storage-Demand					
20	Transmission-Demand		-	-	-	-
21	Distribution-Demand	DESDMD	-	2,540	13,426	125,325
22	Distribution-Customer	BILL	-	15	3	15
23						
24	Distribution load dispatching	871				
25	Storage-Demand					
26	Transmission-Demand					
27	Distribution-Demand	MSMPLT	-	28	87	0
28	Distribution-Customer	MSMPLT	-	62	196	1
29						
30	Mains and services expenses	874				
31	Storage-Demand					
32	Transmission-Demand					
33	Distribution-Demand	MAINPLT	-	21,871	69,697	50
34	Distribution-Customer	874CUST	-	45,413	143,398	564
35						
36	Measuring and regulating station expenses--General	875				
37	Storage-Demand					
38	Transmission-Demand					
39	Distribution-Demand	MSMPLT	-	242	763	3
40	Distribution-Customer	MSMPLT	-	543	1,715	6
41						
42	Measuring and regulating station expenses--Industrial	876				
43	Storage-Demand					
44	Transmission-Demand					
45	Distribution-Demand	MSMPLT	-	77	243	1
46	Distribution-Customer	MSMPLT	-	173	546	2
47						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Measuring and regulating station expenses--City gate		877			
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand	MSMPLT	33,642	26,292	4,800	225
5	Distribution-Customer	MSMPLT	75,610	59,091	10,787	505
6						
7	Meter and house regulator expenses		878			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	9,268,609	6,833,116	2,255,181	44,511
12						
13	Customer installations expenses		879			
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	BILL	13,377,148	12,143,777	1,215,695	6,696
18						
19	Other expenses		880			
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand	MSMPLT	1,657,892	1,295,689	236,526	11,077
23	Distribution-Customer	MSMPLT	3,726,077	2,912,035	531,588	24,896
24						
25	TOTAL DISTRIBUTION OPERATION					
26	Storage-Demand		-	-	-	-
27	Transmission-Demand		-	-	-	-
28	Distribution-Demand		5,755,667	4,231,883	809,774	50,633
29	Distribution-Customer		41,008,884	33,706,336	5,945,183	154,136
30						
31						
32	DISTRIBUTION MAINTENANCE					
33	Maintenance supervision and engineering		885			
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand	MSMPLT	1,217,906	951,828	173,755	8,138
37	Distribution-Customer	MSMPLT	2,737,219	2,139,215	390,511	18,289
38						
39	Maintenance of mains		887			
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand	MAINPLT	2,425,632	1,822,185	333,948	22,143
43	Distribution-Customer	MAINPLT	4,987,668	3,746,840	686,676	45,530
44						
45	Maintenance of measuring and regulating station equipment--General		889			
46	Storage-Demand		-			
47	Transmission-Demand		-			
48	Distribution-Demand	MSMPLT	918,873	718,125	131,093	6,140
49	Distribution-Customer	MSMPLT	2,065,148	1,613,972	294,628	13,798
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Measuring and regulating station expenses--City gate					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	154	1,115	39	455
5	Distribution-Customer	MSMPLT	345	2,507	88	1,022
6						
7	Meter and house regulator expenses					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	24,026	56,416	6,769	43,442
12						
13	Customer installations expenses					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	BILL	1,922	4,507	534	3,440
18						
19	Other expenses					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand	MSMPLT	7,570	54,962	1,931	22,402
23	Distribution-Customer	MSMPLT	17,013	123,525	4,340	50,348
24						
25	TOTAL DISTRIBUTION OPERATION					
26	Storage-Demand		-	-	-	-
27	Transmission-Demand		-	-	-	-
28	Distribution-Demand		34,889	261,947	8,082	95,814
29	Distribution-Customer		95,718	568,173	24,929	252,439
30						
31						
32	DISTRIBUTION MAINTENANCE					
33	Maintenance supervision and engineering					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	MSMPLT	5,561	40,376	1,419	16,457
37	Distribution-Customer	MSMPLT	12,498	90,743	3,188	36,986
38						
39	Maintenance of mains					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	MAINPLT	15,598	118,871	4,005	47,836
43	Distribution-Customer	MAINPLT	32,072	244,427	8,236	98,362
44						
45	Maintenance of measuring and regulating station equipment--General					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	MSMPLT	4,196	30,462	1,070	12,416
49	Distribution-Customer	MSMPLT	9,429	68,463	2,406	27,905
50						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Measuring and regulating station expenses--City gate					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	-	135	426	1
5	Distribution-Customer	MSMPLT	-	303	958	3
6						
7	Meter and house regulator expenses					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer	METAVG	-	2,724	522	1,902
12						
13	Customer installations expenses					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	BILL	-	258	49	270
18						
19	Other expenses					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand	MSMPLT	-	6,653	21,010	71
23	Distribution-Customer	MSMPLT	-	14,952	47,219	159
24						
25	TOTAL DISTRIBUTION OPERATION					
26	Storage-Demand		-	-	-	-
27	Transmission-Demand		-	-	-	-
28	Distribution-Demand		-	31,544	105,652	125,450
29	Distribution-Customer		-	64,442	194,606	2,922
30						
31						
32	DISTRIBUTION MAINTENANCE					
33	Maintenance supervision and engineering					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand	MSMPLT	-	4,887	15,434	52
37	Distribution-Customer	MSMPLT	-	10,984	34,688	117
38						
39	Maintenance of mains					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	MAINPLT	-	14,573	46,440	33
43	Distribution-Customer	MAINPLT	-	29,965	95,491	68
44						
45	Maintenance of measuring and regulating station equipment--General					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	MSMPLT	-	3,687	11,645	39
49	Distribution-Customer	MSMPLT	-	8,287	26,171	88
50						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Maintenance of measuring and regulating station equipment-- Industrial					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand	MSMPLT	364,857	285,146	52,053	2,438
5	Distribution-Customer	MSMPLT	820,009	640,861	116,988	5,479
6						
7	Maintenance of measuring and regulating station equipment--City gate					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	MSMPLT	7,627	5,961	1,088	51
11	Distribution-Customer	MSMPLT	17,141	13,396	2,445	115
12						
13	Maintenance of services					
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	SVCSPLT	1,175,444	1,016,390	154,481	1,444
18						
19	Maintenance of meters and house regulators					
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	METAVG	1,956,382	1,442,307	476,015	9,395
24						
25	Maintenance of other equipment					
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand	MSMPLT	67,050	52,402	9,566	448
29	Distribution-Customer	MSMPLT	150,694	117,772	21,499	1,007
30						
31	TOTAL DISTRIBUTION MAINTENANCE					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		5,001,946	3,835,648	701,503	39,356
35	Distribution-Customer		13,909,705	10,730,752	2,143,243	95,057
36						
37						
38	TOTAL DISTRIBUTION EXPENSES					
39	Storage-Demand		-	-	-	-
40	Transmission-Demand		-	-	-	-
41	Distribution-Demand		10,757,613	8,067,530	1,511,277	89,989
42	Distribution-Customer		54,918,589	44,437,088	8,088,426	249,193
43	TOTAL		65,676,202	52,504,618	9,599,702	339,182
44						
45						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Maintenance of measuring and regulating station equipment-- Industrial					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	1,666	12,096	425	4,930
5	Distribution-Customer	MSMPLT	3,744	27,185	955	11,080
6						
7	Maintenance of measuring and regulating station equipment--City gate					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT	35	253	9	103
11	Distribution-Customer	MSMPLT	78	568	20	232
12						
13	Maintenance of services					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	SVCSPLT	630	1,478	112	720
18						
19	Maintenance of meters and house regulators					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	5,071	11,908	1,429	9,170
24						
25	Maintenance of other equipment					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT	306	2,223	78	906
29	Distribution-Customer	MSMPLT	688	4,996	176	2,036
30						
31	TOTAL DISTRIBUTION MAINTENANCE					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		27,361	204,280	7,006	82,648
35	Distribution-Customer		64,212	449,768	16,521	186,491
36						
37						
38	TOTAL DISTRIBUTION EXPENSES					
39	Storage-Demand		-	-	-	-
40	Transmission-Demand		-	-	-	-
41	Distribution-Demand		62,250	466,227	15,088	178,462
42	Distribution-Customer		159,930	1,017,942	41,450	438,930
43	TOTAL		222,179	1,484,169	56,538	617,392
44						
45						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Maintenance of measuring and regulating station equipment-- Industrial					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT	-	1,464	4,624	16
5	Distribution-Customer	MSMPLT	-	3,291	10,392	35
6						
7	Maintenance of measuring and regulating station equipment--City gate					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT	-	31	97	0
11	Distribution-Customer	MSMPLT	-	69	217	1
12						
13	Maintenance of services					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	SVCSPLT	-	85	16	89
18						
19	Maintenance of meters and house regulators					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	METAVG	-	575	110	401
24						
25	Maintenance of other equipment					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT	-	269	850	3
29	Distribution-Customer	MSMPLT	-	605	1,910	6
30						
31	TOTAL DISTRIBUTION MAINTENANCE					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		-	24,911	79,089	143
35	Distribution-Customer		-	53,860	168,995	806
36						
37						
38	TOTAL DISTRIBUTION EXPENSES					
39	Storage-Demand		-	-	-	-
40	Transmission-Demand		-	-	-	-
41	Distribution-Demand		-	56,456	184,741	125,593
42	Distribution-Customer		-	118,302	363,601	3,728
43	TOTAL		-	174,758	548,342	129,321
44						
45						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	CUSTOMER ACCOUNTS EXPENSES					
2	Supervision - Cust Accts	901				
3	Storage-Demand		-			
4	Transmission-Demand		-			
5	Distribution-Demand		-			
6	Distribution-Customer	BILL	-	-	-	-
7						
8	Meter reading expenses	902				
9	Storage-Demand		-			
10	Transmission-Demand		-			
11	Distribution-Demand		-			
12	Distribution-Customer	BILL	801,876	727,943	72,873	401
13						
14	Customer records and collection expenses	903				
15	Storage-Demand		-			
16	Transmission-Demand		-			
17	Distribution-Demand		-			
18	Distribution-Customer	BILL	24,264,045	22,026,903	2,205,080	12,145
19						
20	Uncollectible accounts	904				
21	Storage-Demand		-			
22	Transmission-Demand		-			
23	Distribution-Demand		-			
24	Distribution-Customer	UNCOLL	(1,166)	(991)	(157)	(17)
25						
26	Misc customer accts expenses	905				
27	Storage-Demand		-			
28	Transmission-Demand		-			
29	Distribution-Demand		-			
30	Distribution-Customer	BILL	5,941	5,393	540	3
31						
32	TOTAL CUSTOMER ACCOUNTS EXPENSES					
33	Storage-Demand		-	-	-	-
34	Transmission-Demand		-	-	-	-
35	Distribution-Demand		-	-	-	-
36	Distribution-Customer		25,070,695	22,759,248	2,278,335	12,532
37	TOTAL		25,070,695	22,759,248	2,278,335	12,532
38						
39	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
40	Customer assistance expenses	908				
41	Storage-Demand		-			
42	Transmission-Demand		-			
43	Distribution-Demand		-			
44	Distribution-Customer	BILL	318	289	29	0
45						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	CUSTOMER ACCOUNTS EXPENSES					
2	Supervision - Cust Accts	901				
3	Storage-Demand					
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer	BILL	-	-	-	-
7						
8	Meter reading expenses	902				
9	Storage-Demand					
10	Transmission-Demand					
11	Distribution-Demand					
12	Distribution-Customer	BILL	115	270	32	206
13						
14	Customer records and collection expenses	903				
15	Storage-Demand					
16	Transmission-Demand					
17	Distribution-Demand					
18	Distribution-Customer	BILL	3,486	8,175	968	6,239
19						
20	Uncollectible accounts	904				
21	Storage-Demand					
22	Transmission-Demand					
23	Distribution-Demand					
24	Distribution-Customer	UNCOLL	-	-	-	-
25						
26	Misc customer accts expenses	905				
27	Storage-Demand					
28	Transmission-Demand					
29	Distribution-Demand					
30	Distribution-Customer	BILL	1	2	0	2
31						
32	TOTAL CUSTOMER ACCOUNTS EXPENSES					
33	Storage-Demand		-	-	-	-
34	Transmission-Demand		-	-	-	-
35	Distribution-Demand		-	-	-	-
36	Distribution-Customer		3,602	8,448	1,000	6,447
37	TOTAL		3,602	8,448	1,000	6,447
38						
39	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
40	Customer assistance expenses	908				
41	Storage-Demand					
42	Transmission-Demand					
43	Distribution-Demand					
44	Distribution-Customer	BILL	0	0	0	0
45						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	CUSTOMER ACCOUNTS EXPENSES					
2	Supervision - Cust Accts	901				
3	Storage-Demand					
4	Transmission-Demand					
5	Distribution-Demand					
6	Distribution-Customer	BILL	-	-	-	-
7						
8	Meter reading expenses	902				
9	Storage-Demand					
10	Transmission-Demand					
11	Distribution-Demand					
12	Distribution-Customer	BILL	-	15	3	16
13						
14	Customer records and collection expenses	903				
15	Storage-Demand					
16	Transmission-Demand					
17	Distribution-Demand					
18	Distribution-Customer	BILL	-	468	90	490
19						
20	Uncollectible accounts	904				
21	Storage-Demand					
22	Transmission-Demand					
23	Distribution-Demand					
24	Distribution-Customer	UNCOLL	-	-	-	-
25						
26	Misc customer accts expenses	905				
27	Storage-Demand					
28	Transmission-Demand					
29	Distribution-Demand					
30	Distribution-Customer	BILL	-	0	0	0
31						
32	TOTAL CUSTOMER ACCOUNTS EXPENSES					
33	Storage-Demand		-	-	-	-
34	Transmission-Demand		-	-	-	-
35	Distribution-Demand		-	-	-	-
36	Distribution-Customer		-	484	93	507
37	TOTAL		-	484	93	507
38						
39	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
40	Customer assistance expenses	908				
41	Storage-Demand					
42	Transmission-Demand					
43	Distribution-Demand					
44	Distribution-Customer	BILL	-	0	0	0
45						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Misc advertising expenses					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	BILL	436,601	396,346	39,678	219
6						
7	Misc cust serv inform exp					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer	BILL	2,550,746	2,315,567	231,808	1,277
12						
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		2,987,664	2,712,202	271,514	1,495
18	TOTAL		2,987,664	2,712,202	271,514	1,495
19						
20	SALES EXPENSES					
21	Supervision					
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand		-			
25	Distribution-Customer	BILL	2	2	0	0
26						
27	Demonstrating and selling expenses					
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand		-			
31	Distribution-Customer	BILL	2,196,437	1,993,925	199,609	1,099
32						
33	Advertising expense					
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand		-			
37	Distribution-Customer	BILL	4,913	4,460	447	2
38						
39	Misc sales expense					
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand		-			
43	Distribution-Customer	BILL	1,233,942	1,120,173	112,139	618
44						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Misc advertising expenses					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	BILL	63	147	17	112
6						
7	Misc cust serv inform exp					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer	BILL	366	859	102	656
12						
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		429	1,007	119	768
18	TOTAL		429	1,007	119	768
19						
20	SALES EXPENSES					
21	Supervision					
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	BILL	0	0	0	0
26						
27	Demonstrating and selling expenses					
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	316	740	88	565
32						
33	Advertising expense					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand					
37	Distribution-Customer	BILL	1	2	0	1
38						
39	Misc sales expense					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand					
43	Distribution-Customer	BILL	177	416	49	317
44						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Misc advertising expenses	909				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	BILL	-	8	2	9
6						
7	Misc cust serv inform exp	910				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer	BILL	-	49	9	52
12						
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		-	58	11	60
18	TOTAL		-	58	11	60
19						
20	SALES EXPENSES					
21	Supervision	911				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	BILL	-	0	0	0
26						
27	Demonstrating and selling expenses	912				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	-	42	8	44
32						
33	Advertising expense	913				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand					
37	Distribution-Customer	BILL	-	0	0	0
38						
39	Misc sales expense	916				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand					
43	Distribution-Customer	BILL	-	24	5	25
44						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL SALES EXPENSES					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		3,435,294	3,118,561	312,194	1,719
6	TOTAL		3,435,294	3,118,561	312,194	1,719
7						
8	ADMINISTRATIVE AND GENERAL EXPENSES					
9	ADMINISTRATIVE AND GENERAL OPERATION					
10	Administrative and general salaries	920				
11	Storage-Demand	OPERLAB	1,471,006	1,108,652	210,655	9,919
12	Transmission-Demand	OPERLAB	2,582,729	1,946,523	369,859	17,415
13	Distribution-Demand	OPERLAB	2,220,381	1,673,433	317,969	14,971
14	Distribution-Customer	OPERLAB	18,617,837	14,031,694	2,666,164	125,535
15						
16	Office supplies and expenses	921				
17	Storage-Demand	OPERLAB	1,398,406	1,053,936	200,258	9,429
18	Transmission-Demand	OPERLAB	2,455,261	1,850,455	351,605	16,555
19	Distribution-Demand	OPERLAB	2,110,797	1,590,843	302,276	14,232
20	Distribution-Customer	OPERLAB	17,698,979	13,339,178	2,534,579	119,339
21						
22	Administrative expenses transferred -- Credit	922				
23	Storage-Demand	OPERLAB	7	5	1	0
24	Transmission-Demand	OPERLAB	12	9	2	0
25	Distribution-Demand	OPERLAB	11	8	2	0
26	Distribution-Customer	OPERLAB	90	68	13	1
27						
28	Outside services employed	923				
29	Storage-Demand	OPERLAB	541,547	408,147	77,552	3,651
30	Transmission-Demand	OPERLAB	950,824	716,607	136,163	6,411
31	Distribution-Demand	OPERLAB	817,427	616,070	117,059	5,512
32	Distribution-Customer	OPERLAB	6,854,105	5,165,729	981,541	46,215
33						
34	Property insurance	924				
35	Storage-Demand	OPERLAB	56,756	42,775	8,128	383
36	Transmission-Demand	OPERLAB	99,649	75,103	14,270	672
37	Distribution-Demand	OPERLAB	85,669	64,566	12,268	578
38	Distribution-Customer	OPERLAB	718,332	541,385	102,869	4,844
39						
40	Injuries and damages	925				
41	Storage-Demand	OPERLAB	161,823	121,961	23,174	1,091
42	Transmission-Demand	OPERLAB	284,121	214,134	40,688	1,916
43	Distribution-Demand	OPERLAB	244,260	184,091	34,979	1,647
44	Distribution-Customer	OPERLAB	2,048,116	1,543,602	293,300	13,810
45						
46	Employee pensions and benefits	926				
47	Storage-Demand	OPERLAB	514,700	387,913	73,707	3,470
48	Transmission-Demand	OPERLAB	903,687	681,082	129,412	6,093
49	Distribution-Demand	OPERLAB	776,903	585,528	111,256	5,238
50	Distribution-Customer	OPERLAB	6,514,314	4,909,639	932,881	43,924

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TOTAL SALES EXPENSES					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		494	1,157	137	883
6	TOTAL		494	1,157	137	883
7						
8	ADMINISTRATIVE AND GENERAL EXPENSES					
9	ADMINISTRATIVE AND GENERAL OPERATION					
10	Administrative and general salaries	920				
11	Storage-Demand	OPERLAB	6,568	31,655	882	9,534
12	Transmission-Demand	OPERLAB	11,532	55,578	1,549	16,739
13	Distribution-Demand	OPERLAB	9,914	47,780	1,331	14,391
14	Distribution-Customer	OPERLAB	83,130	400,637	11,164	120,665
15						
16	Office supplies and expenses	921				
17	Storage-Demand	OPERLAB	6,244	30,092	839	9,063
18	Transmission-Demand	OPERLAB	10,963	52,835	1,472	15,913
19	Distribution-Demand	OPERLAB	9,425	45,422	1,266	13,680
20	Distribution-Customer	OPERLAB	79,028	380,864	10,613	114,710
21						
22	Administrative expenses transferred -- Credit	922				
23	Storage-Demand	OPERLAB	0	0	0	0
24	Transmission-Demand	OPERLAB	0	0	0	0
25	Distribution-Demand	OPERLAB	0	0	0	0
26	Distribution-Customer	OPERLAB	0	2	0	1
27						
28	Outside services employed	923				
29	Storage-Demand	OPERLAB	2,418	11,654	325	3,510
30	Transmission-Demand	OPERLAB	4,246	20,461	570	6,162
31	Distribution-Demand	OPERLAB	3,650	17,590	490	5,298
32	Distribution-Customer	OPERLAB	30,604	147,493	4,110	44,423
33						
34	Property insurance	924				
35	Storage-Demand	OPERLAB	253	1,221	34	368
36	Transmission-Demand	OPERLAB	445	2,144	60	646
37	Distribution-Demand	OPERLAB	383	1,844	51	555
38	Distribution-Customer	OPERLAB	3,207	15,458	431	4,656
39						
40	Injuries and damages	925				
41	Storage-Demand	OPERLAB	723	3,482	97	1,049
42	Transmission-Demand	OPERLAB	1,269	6,114	170	1,841
43	Distribution-Demand	OPERLAB	1,091	5,256	146	1,583
44	Distribution-Customer	OPERLAB	9,145	44,073	1,228	13,274
45						
46	Employee pensions and benefits	926				
47	Storage-Demand	OPERLAB	2,298	11,076	309	3,336
48	Transmission-Demand	OPERLAB	4,035	19,446	542	5,857
49	Distribution-Demand	OPERLAB	3,469	16,718	466	5,035
50	Distribution-Customer	OPERLAB	29,087	140,182	3,906	42,220

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL SALES EXPENSES					
2	Storage-Demand		-	-	-	-
3	Transmission-Demand		-	-	-	-
4	Distribution-Demand		-	-	-	-
5	Distribution-Customer		-	66	13	69
6	TOTAL		-	66	13	69
7						
8	ADMINISTRATIVE AND GENERAL EXPENSES					
9	ADMINISTRATIVE AND GENERAL OPERATION					
10	Administrative and general salaries	920				
11	Storage-Demand	OPERLAB	-	3,587	13,210	76,345
12	Transmission-Demand	OPERLAB	-	6,298	23,193	134,043
13	Distribution-Demand	OPERLAB	-	5,414	19,939	115,237
14	Distribution-Customer	OPERLAB	-	45,398	167,189	966,261
15						
16	Office supplies and expenses	921				
17	Storage-Demand	OPERLAB	-	3,410	12,558	72,577
18	Transmission-Demand	OPERLAB	-	5,987	22,048	127,427
19	Distribution-Demand	OPERLAB	-	5,147	18,955	109,550
20	Distribution-Customer	OPERLAB	-	43,157	158,938	918,572
21						
22	Administrative expenses transferred -- Credit	922				
23	Storage-Demand	OPERLAB	-	0	0	0
24	Transmission-Demand	OPERLAB	-	0	0	1
25	Distribution-Demand	OPERLAB	-	0	0	1
26	Distribution-Customer	OPERLAB	-	0	1	5
27						
28	Outside services employed	923				
29	Storage-Demand	OPERLAB	-	1,321	4,863	28,106
30	Transmission-Demand	OPERLAB	-	2,318	8,538	49,348
31	Distribution-Demand	OPERLAB	-	1,993	7,341	42,424
32	Distribution-Customer	OPERLAB	-	16,713	61,550	355,726
33						
34	Property insurance	924				
35	Storage-Demand	OPERLAB	-	138	510	2,946
36	Transmission-Demand	OPERLAB	-	243	895	5,172
37	Distribution-Demand	OPERLAB	-	209	769	4,446
38	Distribution-Customer	OPERLAB	-	1,752	6,451	37,281
39						
40	Injuries and damages	925				
41	Storage-Demand	OPERLAB	-	395	1,453	8,399
42	Transmission-Demand	OPERLAB	-	693	2,551	14,746
43	Distribution-Demand	OPERLAB	-	596	2,193	12,677
44	Distribution-Customer	OPERLAB	-	4,994	18,392	106,297
45						
46	Employee pensions and benefits	926				
47	Storage-Demand	OPERLAB	-	1,255	4,622	26,713
48	Transmission-Demand	OPERLAB	-	2,204	8,115	46,901
49	Distribution-Demand	OPERLAB	-	1,894	6,977	40,321
50	Distribution-Customer	OPERLAB	-	15,885	58,499	338,091

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Regulatory commission expenses	928				
3	Storage-Demand	OPERLAB	1,223,366	922,013	175,192	8,249
4	Transmission-Demand	OPERLAB	2,147,933	1,618,831	307,594	14,483
5	Distribution-Demand	OPERLAB	1,846,586	1,391,715	264,440	12,451
6	Distribution-Customer	OPERLAB	15,483,575	11,669,496	2,217,323	104,401
7						
8	Duplicate charges -- Credit	929				
9	Storage-Demand	OPERLAB	(245,479)	(185,010)	(35,154)	(1,655)
10	Transmission-Demand	OPERLAB	(431,002)	(324,833)	(61,722)	(2,906)
11	Distribution-Demand	OPERLAB	(370,534)	(279,260)	(53,062)	(2,498)
12	Distribution-Customer	OPERLAB	(3,106,919)	(2,341,589)	(444,926)	(20,949)
13						
14	General advertising expenses	930				
15	Storage-Demand	OPERLAB	(143,002)	(107,776)	(20,479)	(964)
16	Transmission-Demand	OPERLAB	(251,077)	(189,229)	(35,955)	(1,693)
17	Distribution-Demand	OPERLAB	(215,852)	(162,681)	(30,911)	(1,455)
18	Distribution-Customer	OPERLAB	(1,809,913)	(1,364,076)	(259,188)	(12,204)
19						
20	Rents	931				
21	Storage-Demand	OPERLAB	771,149	581,192	110,432	5,200
22	Transmission-Demand	OPERLAB	1,353,951	1,020,431	193,892	9,129
23	Distribution-Demand	OPERLAB	1,163,996	877,268	166,690	7,848
24	Distribution-Customer	OPERLAB	9,760,079	7,355,873	1,397,690	65,809
25						
26	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
27	Storage-Demand		5,750,277	4,333,808	823,467	38,772
28	Transmission-Demand		10,096,090	7,609,113	1,445,809	68,075
29	Distribution-Demand		8,679,644	6,541,582	1,242,967	58,524
30	Distribution-Customer		72,778,596	54,850,998	10,422,246	490,724
31						
32						
33	ADMINISTRATIVE AND GENERAL MAINTENANCE					
34	Maintenance of general plant	932				
35	Storage-Demand	OPERLAB	135,773	102,328	19,443	915
36	Transmission-Demand	OPERLAB	238,385	179,663	34,138	1,607
37	Distribution-Demand	OPERLAB	204,940	154,457	29,348	1,382
38	Distribution-Customer	OPERLAB	1,718,417	1,295,118	246,086	11,587
39						
40	Other A&G	935				
41	Storage-Demand	OPERLAB	2,560	1,929	367	17
42	Transmission-Demand	OPERLAB	4,494	3,387	644	30
43	Distribution-Demand	OPERLAB	3,863	2,912	553	26
44	Distribution-Customer	OPERLAB	32,395	24,415	4,639	218
45						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Regulatory commission expenses	928				
3	Storage-Demand	OPERLAB	5,462	26,326	734	7,929
4	Transmission-Demand	OPERLAB	9,591	46,221	1,288	13,921
5	Distribution-Demand	OPERLAB	8,245	39,737	1,107	11,968
6	Distribution-Customer	OPERLAB	69,136	333,191	9,285	100,351
7						
8	Duplicate charges -- Credit	929				
9	Storage-Demand	OPERLAB	(1,096)	(5,282)	(147)	(1,591)
10	Transmission-Demand	OPERLAB	(1,924)	(9,275)	(258)	(2,793)
11	Distribution-Demand	OPERLAB	(1,654)	(7,974)	(222)	(2,401)
12	Distribution-Customer	OPERLAB	(13,873)	(66,858)	(1,863)	(20,136)
13						
14	General advertising expenses	930				
15	Storage-Demand	OPERLAB	(639)	(3,077)	(86)	(927)
16	Transmission-Demand	OPERLAB	(1,121)	(5,403)	(151)	(1,627)
17	Distribution-Demand	OPERLAB	(964)	(4,645)	(129)	(1,399)
18	Distribution-Customer	OPERLAB	(8,081)	(38,948)	(1,085)	(11,730)
19						
20	Rents	931				
21	Storage-Demand	OPERLAB	3,443	16,594	462	4,998
22	Transmission-Demand	OPERLAB	6,046	29,136	812	8,775
23	Distribution-Demand	OPERLAB	5,197	25,048	698	7,544
24	Distribution-Customer	OPERLAB	43,580	210,027	5,853	63,257
25						
26	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
27	Storage-Demand		25,676	123,740	3,448	37,268
28	Transmission-Demand		45,080	217,258	6,054	65,434
29	Distribution-Demand		38,755	186,777	5,205	56,254
30	Distribution-Customer		324,963	1,566,123	43,641	471,690
31						
32						
33	ADMINISTRATIVE AND GENERAL MAINTENANCE					
34	Maintenance of general plant	932				
35	Storage-Demand	OPERLAB	606	2,922	81	880
36	Transmission-Demand	OPERLAB	1,064	5,130	143	1,545
37	Distribution-Demand	OPERLAB	915	4,410	123	1,328
38	Distribution-Customer	OPERLAB	7,673	36,979	1,030	11,137
39						
40	Other A&G	935				
41	Storage-Demand	OPERLAB	11	55	2	17
42	Transmission-Demand	OPERLAB	20	97	3	29
43	Distribution-Demand	OPERLAB	17	83	2	25
44	Distribution-Customer	OPERLAB	145	697	19	210
45						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Regulatory commission expenses	928				
3	Storage-Demand	OPERLAB	-	2,983	10,986	63,492
4	Transmission-Demand	OPERLAB	-	5,238	19,289	111,477
5	Distribution-Demand	OPERLAB	-	4,503	16,582	95,837
6	Distribution-Customer	OPERLAB	-	37,755	139,044	803,593
7						
8	Duplicate charges -- Credit	929				
9	Storage-Demand	OPERLAB	-	(599)	(2,204)	(12,740)
10	Transmission-Demand	OPERLAB	-	(1,051)	(3,870)	(22,369)
11	Distribution-Demand	OPERLAB	-	(904)	(3,327)	(19,231)
12	Distribution-Customer	OPERLAB	-	(7,576)	(27,900)	(161,248)
13						
14	General advertising expenses	930				
15	Storage-Demand	OPERLAB	-	(349)	(1,284)	(7,422)
16	Transmission-Demand	OPERLAB	-	(612)	(2,255)	(13,031)
17	Distribution-Demand	OPERLAB	-	(526)	(1,938)	(11,203)
18	Distribution-Customer	OPERLAB	-	(4,413)	(16,253)	(93,934)
19						
20	Rents	931				
21	Storage-Demand	OPERLAB	-	1,880	6,925	40,022
22	Transmission-Demand	OPERLAB	-	3,301	12,159	70,270
23	Distribution-Demand	OPERLAB	-	2,838	10,453	60,411
24	Distribution-Customer	OPERLAB	-	23,799	87,646	506,545
25						
26	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
27	Storage-Demand		-	14,022	51,638	298,438
28	Transmission-Demand		-	24,618	90,664	523,984
29	Distribution-Demand		-	21,165	77,944	450,471
30	Distribution-Customer		-	177,464	653,557	3,777,190
31						
32						
33	ADMINISTRATIVE AND GENERAL MAINTENANCE					
34	Maintenance of general plant	932				
35	Storage-Demand	OPERLAB	-	331	1,219	7,047
36	Transmission-Demand	OPERLAB	-	581	2,141	12,372
37	Distribution-Demand	OPERLAB	-	500	1,840	10,636
38	Distribution-Customer	OPERLAB	-	4,190	15,432	89,185
39						
40	Other A&G	935				
41	Storage-Demand	OPERLAB	-	6	23	133
42	Transmission-Demand	OPERLAB	-	11	40	233
43	Distribution-Demand	OPERLAB	-	9	35	201
44	Distribution-Customer	OPERLAB	-	79	291	1,681
45						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
2	Storage-Demand		138,333	104,257	19,810	933
3	Transmission-Demand		242,878	183,050	34,781	1,638
4	Distribution-Demand		208,803	157,369	29,902	1,408
5	Distribution-Customer		1,750,812	1,319,533	250,725	11,805
6						
7						
8	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
9	Storage-Demand		5,888,610	4,438,065	843,277	39,705
10	Transmission-Demand		10,338,968	7,792,164	1,480,590	69,713
11	Distribution-Demand		8,888,447	6,698,950	1,272,869	59,932
12	Distribution-Customer		74,529,407	56,170,531	10,672,971	502,530
13	TOTAL		99,645,432	75,099,710	14,269,707	671,880
14						
15	TOTAL O&M PER BOOKS					
16	Storage-Demand		12,493,624	7,065,917	2,409,274	243,668
17	Transmission-Demand		23,243,929	11,912,843	3,581,872	280,877
18	Distribution-Demand		19,646,060	14,766,481	2,784,145	149,921
19	Distribution-Customer		160,941,650	129,197,630	21,623,441	767,469
20	TOTAL		216,325,263	162,942,870	30,398,732	1,441,936
21						
22						
23	DEPRECIATION EXPENSE PER BOOKS					
24	Intangible	Depr-Intangible				
25	Storage-Demand	UTILPLT	1,210,262	601,579	207,512	18,473
26	Transmission-Demand	UTILPLT	10,850,818	5,393,563	1,860,485	165,621
27	Distribution-Demand	UTILPLT	2,347,809	1,167,014	402,556	35,836
28	Distribution-Customer	UTILPLT	5,276,651	2,622,839	904,737	80,540
29						
30	Production	Depr-Prod				
31	Storage-Demand		-			
32	Transmission-Demand		-			
33	Distribution-Demand		-			
34	Distribution-Customer		-			
35						
36	Storage	Depr-Storage				
37	Storage-Demand	WINTHRU	10,176,947	5,907,160	3,490,879	448,089
38	Transmission-Demand		-			
39	Distribution-Demand		-			
40	Distribution-Customer		-			
41						
42	Transmission	Depr-Trans				
43	Storage-Demand		-			
44	Transmission-Demand	DESDMD	65,869,830	21,032,877	10,725,417	1,077,831
45	Distribution-Demand		-			
46	Distribution-Customer		-			
47						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
2	Storage-Demand		618	2,977	83	897
3	Transmission-Demand		1,084	5,227	146	1,574
4	Distribution-Demand		932	4,493	125	1,353
5	Distribution-Customer		7,818	37,676	1,050	11,347
6						
7						
8	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
9	Storage-Demand		26,293	126,717	3,531	38,165
10	Transmission-Demand		46,164	222,484	6,200	67,008
11	Distribution-Demand		39,688	191,271	5,330	57,607
12	Distribution-Customer		332,781	1,603,798	44,691	483,037
13	TOTAL		444,926	2,144,270	59,752	645,818
14						
15	TOTAL O&M PER BOOKS					
16	Storage-Demand		180,345	286,766	13,998	164,128
17	Transmission-Demand		174,734	1,163,425	6,200	67,008
18	Distribution-Demand		101,937	657,498	20,418	236,070
19	Distribution-Customer		497,235	2,632,352	87,397	930,065
20	TOTAL		954,252	4,740,040	128,013	1,397,271
21						
22						
23	DEPRECIATION EXPENSE PER BOOKS					
24	Intangible	Depr-Intangible				
25	Storage-Demand	UTILPLT	12,040	70,584	761	8,911
26	Transmission-Demand	UTILPLT	107,945	632,834	6,825	79,893
27	Distribution-Demand	UTILPLT	23,356	136,927	1,477	17,286
28	Distribution-Customer	UTILPLT	52,493	307,741	3,319	38,851
29						
30	Production	Depr-Prod				
31	Storage-Demand					
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Storage	Depr-Storage				
37	Storage-Demand	WINTHRU	330,820	-	-	-
38	Transmission-Demand					
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Transmission	Depr-Trans				
43	Storage-Demand					
44	Transmission-Demand	DESDMD	656,246	4,802,775	-	-
45	Distribution-Demand					
46	Distribution-Customer					
47						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
2	Storage-Demand		-	337	1,242	7,179
3	Transmission-Demand		-	592	2,181	12,605
4	Distribution-Demand		-	509	1,875	10,837
5	Distribution-Customer		-	4,269	15,722	90,867
6						
7						
8	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
9	Storage-Demand		-	14,359	52,880	305,617
10	Transmission-Demand		-	25,211	92,845	536,590
11	Distribution-Demand		-	21,674	79,819	461,308
12	Distribution-Customer		-	181,733	669,279	3,868,056
13	TOTAL		-	242,976	894,823	5,171,571
14						
15	TOTAL O&M PER BOOKS					
16	Storage-Demand		-	37,068	92,067	2,000,394
17	Transmission-Demand		-	122,314	606,184	5,328,472
18	Distribution-Demand		-	78,129	264,560	586,901
19	Distribution-Customer		-	300,643	1,032,996	3,872,421
20	TOTAL		-	538,154	1,995,807	11,788,189
21						
22						
23	DEPRECIATION EXPENSE PER BOOKS					
24	Intangible	Depr-Intangible				
25	Storage-Demand	UTILPLT	-	7,686	34,986	247,730
26	Transmission-Demand	UTILPLT	-	68,915	313,669	2,221,067
27	Distribution-Demand	UTILPLT	-	14,911	67,869	480,576
28	Distribution-Customer	UTILPLT	-	33,513	152,534	1,080,084
29						
30	Production	Depr-Prod				
31	Storage-Demand					
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Storage	Depr-Storage				
37	Storage-Demand	WINTHRU	-	-	-	-
38	Transmission-Demand					
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Transmission	Depr-Trans				
43	Storage-Demand					
44	Transmission-Demand	DESDMD	-	495,635	2,620,198	24,458,850
45	Distribution-Demand					
46	Distribution-Customer					
47						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	
1	Distribution Demand						
2	Storage-Demand		-				
3	Transmission-Demand		-				
4	Distribution-Demand	MSMPLT	6,053,408	4,730,910	863,621	40,446	
5	Distribution-Customer		-				
6							
7	Distribution Customer	Depr-Dist Cust Plant					
8	Storage-Demand		-				
9	Transmission-Demand		-				
10	Distribution-Demand		-				
11	Distribution-Customer	METAVG	7,674,009	5,657,526	1,867,193	36,854	
12							
13	Distribution Mains	Depr-Dist Mains					
14	Storage-Demand		-				
15	Transmission-Demand		-				
16	Distribution-Demand	MAINPLT	9,290,987	6,979,582	1,279,133	84,813	
17	Distribution-Customer	MAINPLT	19,104,450	14,351,660	2,630,199	174,396	
18							
19	Distribution Services	Depr-Dist Services					
20	Storage-Demand		-				
21	Transmission-Demand		-				
22	Distribution-Demand		-				
23	Distribution-Customer	SVCUNIT	25,908,413	22,402,641	3,404,973	31,819	
24							
25	Distribution Other	Depr-Dist Other					
26	Storage-Demand		-				
27	Transmission-Demand		-				
28	Distribution-Demand	MSMPLT	67,054	52,404	9,566	448	
29	Distribution-Customer	MSMPLT	150,702	117,778	21,500	1,007	
30							
31	General	Depr-General					
32	Storage-Demand	UTILPLT	1,227,386	610,091	210,448	18,734	
33	Transmission-Demand	UTILPLT	11,004,344	5,469,875	1,886,809	167,964	
34	Distribution-Demand	UTILPLT	2,381,027	1,183,526	408,252	36,343	
35	Distribution-Customer	UTILPLT	5,351,309	2,659,949	917,538	81,680	
36							
37	TOTAL DEPRECIATION EXPENSE PER BOOKS						
38	Storage-Demand		12,614,595	7,118,829	3,908,839	485,296	
39	Transmission-Demand		87,724,992	31,896,315	14,472,711	1,411,416	
40	Distribution-Demand		20,140,284	14,113,436	2,963,129	197,886	
41	Distribution-Customer		63,465,534	47,812,392	9,746,138	406,296	
42	TOTAL		183,945,405	100,940,972	31,090,818	2,500,894	
43							

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114	
1	Distribution Demand						
2	Storage-Demand						
3	Transmission-Demand						
4	Distribution-Demand	MSMPLT	27,640	200,680	7,051	81,795	
5	Distribution-Customer						
6							
7	Distribution Customer	Depr-Dist Cust Plant					
8	Storage-Demand						
9	Transmission-Demand						
10	Distribution-Demand						
11	Distribution-Customer	METAVG	19,893	46,710	5,604	35,968	
12							
13	Distribution Mains	Depr-Dist Mains					
14	Storage-Demand						
15	Transmission-Demand						
16	Distribution-Demand	MAINPLT	59,744	455,317	15,341	183,229	
17	Distribution-Customer	MAINPLT	122,848	936,239	31,545	376,761	
18							
19	Distribution Services	Depr-Dist Services					
20	Storage-Demand						
21	Transmission-Demand						
22	Distribution-Demand		-	-	-	-	
23	Distribution-Customer	SVCUNIT	13,891	32,579	2,462	15,870	
24							
25	Distribution Other	Depr-Dist Other					
26	Storage-Demand						
27	Transmission-Demand						
28	Distribution-Demand	MSMPLT	306	2,223	78	906	
29	Distribution-Customer	MSMPLT	688	4,996	176	2,036	
30							
31	General	Depr-General					
32	Storage-Demand	UTILPLT	12,210	71,583	772	9,037	
33	Transmission-Demand	UTILPLT	109,472	641,788	6,922	81,023	
34	Distribution-Demand	UTILPLT	23,687	138,865	1,498	17,531	
35	Distribution-Customer	UTILPLT	53,235	312,096	3,366	39,401	
36							
37	TOTAL DEPRECIATION EXPENSE PER BOOKS						
38	Storage-Demand		355,070	142,167	1,533	17,948	
39	Transmission-Demand		873,664	6,077,398	13,747	160,916	
40	Distribution-Demand		134,733	934,013	25,445	300,748	
41	Distribution-Customer		263,048	1,640,362	46,473	508,888	
42	TOTAL		1,626,515	8,793,939	87,199	988,499	
43							

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts	
1	Distribution Demand						
2	Storage-Demand						
3	Transmission-Demand						
4	Distribution-Demand	MSMPLT	-	24,291	76,713	259	
5	Distribution-Customer						
6							
7	Distribution Customer	Depr-Dist Cust Plant					
8	Storage-Demand						
9	Transmission-Demand						
10	Distribution-Demand						
11	Distribution-Customer	METAVG	-	2,255	432	1,575	
12							
13	Distribution Mains	Depr-Dist Mains					
14	Storage-Demand						
15	Transmission-Demand						
16	Distribution-Demand	MAINPLT	-	55,819	177,881	126	
17	Distribution-Customer	MAINPLT	-	114,777	365,765	260	
18							
19	Distribution Services	Depr-Dist Services					
20	Storage-Demand						
21	Transmission-Demand						
22	Distribution-Demand		-	-	-	-	
23	Distribution-Customer	SVCUNIT	-	1,865	357	1,955	
24							
25	Distribution Other	Depr-Dist Other					
26	Storage-Demand						
27	Transmission-Demand						
28	Distribution-Demand	MSMPLT	-	269	850	3	
29	Distribution-Customer	MSMPLT	-	605	1,910	6	
30							
31	General	Depr-General					
32	Storage-Demand	UTILPLT	-	7,795	35,481	251,235	
33	Transmission-Demand	UTILPLT	-	69,890	318,107	2,252,493	
34	Distribution-Demand	UTILPLT	-	15,122	68,829	487,375	
35	Distribution-Customer	UTILPLT	-	33,987	154,693	1,095,366	
36							
37	TOTAL DEPRECIATION EXPENSE PER BOOKS						
38	Storage-Demand		-	15,482	70,466	498,965	
39	Transmission-Demand		-	634,439	3,251,975	28,932,410	
40	Distribution-Demand		-	110,413	392,142	968,339	
41	Distribution-Customer		-	187,001	675,690	2,179,246	
42	TOTAL		-	947,335	4,390,273	32,578,960	
43							

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	TAXES PER BOOKS					
2	Payroll Taxes	PAYROLLTAX				
3	Storage-Demand	OPERLAB	358,706	270,346	51,368	2,419
4	Transmission-Demand	OPERLAB	629,801	474,662	90,191	4,247
5	Distribution-Demand	OPERLAB	541,442	408,068	77,537	3,651
6	Distribution-Customer	OPERLAB	4,539,979	3,421,643	650,147	30,612
7	TOTAL		6,069,929	4,574,720	869,243	40,928
8						
9	Other General Taxes	OTHERTAX				
10	Storage-Demand	UTILPLT	1,625,623	808,040	278,730	24,813
11	Transmission-Demand	UTILPLT	14,575,012	7,244,730	2,499,037	222,465
12	Distribution-Demand	UTILPLT	3,153,618	1,567,554	540,721	48,135
13	Distribution-Customer	UTILPLT	7,087,692	3,523,044	1,215,258	108,183
14	TOTAL		26,441,944	13,143,368	4,533,746	403,596
15						
16	State Income Taxes	INCTAX-1				
17	Storage-Demand	TOTRB	770,032	389,238	132,382	11,742
18	Transmission-Demand	TOTRB	6,890,542	3,483,053	1,184,603	105,076
19	Distribution-Demand	TOTRB	1,649,091	833,588	283,507	25,147
20	Distribution-Customer	TOTRB	3,595,146	1,817,286	618,068	54,823
21	TOTAL		12,904,811	6,523,165	2,218,560	196,789
22						
23	Federal Income Taxes	INCTAX-2				
24	Storage-Demand	TOTRB	2,345,380	1,185,550	403,211	35,765
25	Transmission-Demand	TOTRB	20,987,364	10,608,759	3,608,090	320,042
26	Distribution-Demand	TOTRB	5,022,838	2,538,960	863,512	76,595
27	Distribution-Customer	TOTRB	10,950,173	5,535,128	1,882,524	166,982
28	TOTAL		39,305,754	19,868,397	6,757,337	599,385
29						
30	Amortization of Investment Tax Credits	INCTAX-3				
31	Storage-Demand	TOTRB	(1,608)	(813)	(276)	(25)
32	Transmission-Demand	TOTRB	(14,392)	(7,275)	(2,474)	(219)
33	Distribution-Demand	TOTRB	(3,444)	(1,741)	(592)	(53)
34	Distribution-Customer	TOTRB	(7,509)	(3,796)	(1,291)	(115)
35	TOTAL		(26,953)	(13,624)	(4,634)	(411)
36						
37	TOTAL TAXES PER BOOKS					
38	Storage-Demand		5,098,132	2,652,361	865,415	74,715
39	Transmission-Demand		43,068,327	21,803,929	7,379,446	651,610
40	Distribution-Demand		10,363,545	5,346,429	1,764,685	153,476
41	Distribution-Customer		26,165,481	14,293,306	4,364,705	360,486
42	TOTAL		84,695,486	44,096,025	14,374,252	1,240,286
43						
44	PURCHASED GAS COSTS PER BOOKS					
45	Purchased Gas Costs	PURCHGAS	281,811,841	132,549,359	87,078,149	13,157,236
46	Cost if Gas - Rate 142	COG142				
47	Storage-Demand	TOTRB	25,626	12,953	4,406	391
48	Transmission-Demand	TOTRB	229,310	115,912	39,422	3,497
49	Distribution-Demand	TOTRB	54,880	27,741	9,435	837
50	Distribution-Customer	TOTRB	119,643	60,477	20,569	1,824

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	TAXES PER BOOKS					
2	Payroll Taxes	PAYROLLTAX				
3	Storage-Demand	OPERLAB	1,602	7,719	215	2,325
4	Transmission-Demand	OPERLAB	2,812	13,553	378	4,082
5	Distribution-Demand	OPERLAB	2,418	11,651	325	3,509
6	Distribution-Customer	OPERLAB	20,271	97,696	2,722	29,424
7	TOTAL		27,103	130,619	3,640	39,340
8						
9	Other General Taxes	OTHERTAX				
10	Storage-Demand	UTILPLT	16,172	94,808	1,023	11,969
11	Transmission-Demand	UTILPLT	144,994	850,034	9,168	107,313
12	Distribution-Demand	UTILPLT	31,373	183,923	1,984	23,220
13	Distribution-Customer	UTILPLT	70,509	413,364	4,458	52,185
14	TOTAL		263,047	1,542,130	16,633	194,687
15						
16	State Income Taxes	INCTAX-1				
17	Storage-Demand	TOTRB	7,679	43,644	477	5,572
18	Transmission-Demand	TOTRB	68,717	390,542	4,268	49,861
19	Distribution-Demand	TOTRB	16,446	93,467	1,021	11,933
20	Distribution-Customer	TOTRB	35,853	203,766	2,227	26,015
21	TOTAL		128,696	731,419	7,993	93,381
22						
23	Federal Income Taxes	INCTAX-2				
24	Storage-Demand	TOTRB	23,390	132,932	1,453	16,971
25	Transmission-Demand	TOTRB	209,301	1,189,522	13,000	151,867
26	Distribution-Demand	TOTRB	50,091	284,685	3,111	36,346
27	Distribution-Customer	TOTRB	109,203	620,634	6,783	79,237
28	TOTAL		391,985	2,227,773	24,347	284,421
29						
30	Amortization of Investment Tax Credits	INCTAX-3				
31	Storage-Demand	TOTRB	(16)	(91)	(1)	(12)
32	Transmission-Demand	TOTRB	(144)	(816)	(9)	(104)
33	Distribution-Demand	TOTRB	(34)	(195)	(2)	(25)
34	Distribution-Customer	TOTRB	(75)	(426)	(5)	(54)
35	TOTAL		(269)	(1,528)	(17)	(195)
36						
37	TOTAL TAXES PER BOOKS					
38	Storage-Demand		48,827	279,012	3,166	36,826
39	Transmission-Demand		425,681	2,442,836	26,805	313,018
40	Distribution-Demand		100,293	573,531	6,439	74,983
41	Distribution-Customer		235,762	1,335,034	16,186	186,807
42	TOTAL		810,563	4,630,413	52,596	611,633
43						
44	PURCHASED GAS COSTS PER BOOKS					
45	Purchased Gas Costs	PURCHGAS	13,818,148	12,852,090	7,328,546	7,635,471
46	Cost if Gas - Rate 142	COG142				
47	Storage-Demand	TOTRB	256	1,452	16	185
48	Transmission-Demand	TOTRB	2,287	12,997	142	1,659
49	Distribution-Demand	TOTRB	547	3,110	34	397
50	Distribution-Customer	TOTRB	1,193	6,781	74	866

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	TAXES PER BOOKS					
2	Payroll Taxes	PAYROLLTAX				
3	Storage-Demand	OPERLAB	-	875	3,221	18,617
4	Transmission-Demand	OPERLAB	-	1,536	5,656	32,687
5	Distribution-Demand	OPERLAB	-	1,320	4,862	28,101
6	Distribution-Customer	OPERLAB	-	11,070	40,769	235,624
7	TOTAL		-	14,801	54,508	315,028
8						
9	Other General Taxes	OTHERTAX				
10	Storage-Demand	UTILPLT	-	10,324	46,993	332,751
11	Transmission-Demand	UTILPLT	-	92,567	421,326	2,983,377
12	Distribution-Demand	UTILPLT	-	20,029	91,163	645,518
13	Distribution-Customer	UTILPLT	-	45,015	204,887	1,450,788
14	TOTAL		-	167,935	764,369	5,412,434
15						
16	State Income Taxes	INCTAX-1				
17	Storage-Demand	TOTRB	-	4,754	21,604	152,939
18	Transmission-Demand	TOTRB	-	42,541	193,320	1,368,560
19	Distribution-Demand	TOTRB	-	10,181	46,267	327,533
20	Distribution-Customer	TOTRB	-	22,196	100,865	714,047
21	TOTAL		-	79,672	362,056	2,563,080
22						
23	Federal Income Taxes	INCTAX-2				
24	Storage-Demand	TOTRB	-	14,480	65,802	465,826
25	Transmission-Demand	TOTRB	-	129,572	588,820	4,168,390
26	Distribution-Demand	TOTRB	-	31,010	140,920	997,607
27	Distribution-Customer	TOTRB	-	67,604	307,217	2,174,861
28	TOTAL		-	242,667	1,102,759	7,806,685
29						
30	Amortization of Investment Tax Credits	INCTAX-3				
31	Storage-Demand	TOTRB	-	(10)	(45)	(319)
32	Transmission-Demand	TOTRB	-	(89)	(404)	(2,858)
33	Distribution-Demand	TOTRB	-	(21)	(97)	(684)
34	Distribution-Customer	TOTRB	-	(46)	(211)	(1,491)
35	TOTAL		-	(166)	(756)	(5,353)
36						
37	TOTAL TAXES PER BOOKS					
38	Storage-Demand		-	30,423	137,574	969,813
39	Transmission-Demand		-	266,128	1,208,718	8,550,156
40	Distribution-Demand		-	62,519	283,116	1,998,075
41	Distribution-Customer		-	145,839	653,528	4,573,829
42	TOTAL		-	504,909	2,282,936	16,091,873
43						
44	PURCHASED GAS COSTS PER BOOKS					
45	Purchased Gas Costs	PURCHGAS	-	63,721	2,215,211	5,113,910
46	Cost if Gas - Rate 142	COG142				
47	Storage-Demand	TOTRB	-	158	719	5,090
48	Transmission-Demand	TOTRB	-	1,416	6,433	45,544
49	Distribution-Demand	TOTRB	-	339	1,540	10,900
50	Distribution-Customer	TOTRB	-	739	3,357	23,763

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	TOTAL COST OF GAS PER BOOKS		282,241,299	132,766,443	87,151,980	13,163,785
3						
4	OPERATING REVENUE					
5	SALES OF GAS AND GAS TRANSPORTATION PER BOOKS					
6	Gas Sales & Transportation Revenue	OPERREV	(1,121,945,269)	(611,909,221)	(281,917,147)	(37,344,974)
7						
8	NGV and Gas Light Revenue	NGVREV				
9	Storage-Demand	TOTRB	(96,528)	(48,793)	(16,595)	(1,472)
10	Transmission-Demand	TOTRB	(863,772)	(436,622)	(148,497)	(13,172)
11	Distribution-Demand	TOTRB	(206,724)	(104,495)	(35,539)	(3,152)
12	Distribution-Customer	TOTRB	(450,673)	(227,808)	(77,479)	(6,872)
13	TOTAL		(1,617,697)	(817,718)	(278,110)	(24,669)
14						
15	TOTAL OPERATING REVENUE PER BOOKS		(1,123,562,966)	(612,726,939)	(282,195,257)	(37,369,642)
16						
17	OTHER GAS REVENUE					
18	Other Operating Revenues	OTHERREV1				
19	Storage-Demand	TOTRB	(346,114)	(174,955)	(59,503)	(5,278)
20	Transmission-Demand	TOTRB	(3,097,157)	(1,565,561)	(532,455)	(47,229)
21	Distribution-Demand	TOTRB	(741,233)	(374,681)	(127,431)	(11,303)
22	Distribution-Customer	TOTRB	(1,615,944)	(816,833)	(277,809)	(24,642)
23	TOTAL		(5,800,447)	(2,932,028)	(997,197)	(88,453)
24						
25	TOTAL REVENUE PER BOOKS		(1,129,363,413)	(615,658,968)	(283,192,454)	(37,458,095)
26						
27						
28	MARGIN CURRENT RATES		839,703,970	479,142,778	194,765,167	24,181,189
29						
30						
31	UTILITY INCOME PER BOOKS		362,155,961	174,912,658	120,176,672	19,111,194
32						
33	Less Interest on Customer Deposits	OTHERINT				
34	Storage-Demand	UTILPLT	(50,923)	(25,312)	(8,731)	(777)
35	Transmission-Demand	UTILPLT	(455,681)	(226,503)	(78,131)	(6,955)
36	Distribution-Demand	UTILPLT	(109,057)	(54,208)	(18,699)	(1,665)
37	Distribution-Customer	UTILPLT	(237,752)	(118,178)	(40,765)	(3,629)
38	TOTAL		(853,412)	(424,201)	(146,326)	(13,026)
39						
40						
41	UTILITY NET OPERATING INCOME PER BOOKS		361,302,549	174,488,456	120,030,345	19,098,168
42						
43						
44	RETURN ON RATE BASE PER BOOKS		6.15%	5.87%	11.88%	21.31%
45						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	TOTAL COST OF GAS PER BOOKS		13,822,431	12,876,431	7,328,812	7,638,578
3						
4	OPERATING REVENUE					
5	SALES OF GAS AND GAS TRANSPORTATION PER BOOKS					
6	Gas Sales & Transportation Revenue	OPERREV	(18,987,632)	(30,314,055)	(9,698,013)	(20,893,630)
7						
8	NGV and Gas Light Revenue	NGVREV				
9	Storage-Demand	TOTRB	(963)	(5,471)	(60)	(698)
10	Transmission-Demand	TOTRB	(8,614)	(48,957)	(535)	(6,250)
11	Distribution-Demand	TOTRB	(2,062)	(11,717)	(128)	(1,496)
12	Distribution-Customer	TOTRB	(4,494)	(25,543)	(279)	(3,261)
13	TOTAL		(16,133)	(91,688)	(1,002)	(11,706)
14						
15	TOTAL OPERATING REVENUE PER BOOKS		(19,003,764)	(30,405,743)	(9,699,015)	(20,905,336)
16						
17	OTHER GAS REVENUE					
18	Other Operating Revenues	OTHERREV1				
19	Storage-Demand	TOTRB	(3,452)	(19,617)	(214)	(2,505)
20	Transmission-Demand	TOTRB	(30,887)	(175,541)	(1,918)	(22,411)
21	Distribution-Demand	TOTRB	(7,392)	(42,012)	(459)	(5,364)
22	Distribution-Customer	TOTRB	(16,115)	(91,589)	(1,001)	(11,693)
23	TOTAL		(57,846)	(328,758)	(3,593)	(41,973)
24						
25	TOTAL REVENUE PER BOOKS		(19,061,611)	(30,734,501)	(9,702,608)	(20,947,308)
26						
27						
28	MARGIN CURRENT RATES		5,165,201	17,437,624	2,369,201	13,255,052
29						
30						
31	UTILITY INCOME PER BOOKS		1,847,850	(306,322)	2,105,988	10,311,326
32						
33	Less Interest on Customer Deposits	OTHERINT				
34	Storage-Demand	UTILPLT	(507)	(2,970)	(32)	(375)
35	Transmission-Demand	UTILPLT	(4,533)	(26,576)	(287)	(3,355)
36	Distribution-Demand	UTILPLT	(1,085)	(6,360)	(69)	(803)
37	Distribution-Customer	UTILPLT	(2,365)	(13,866)	(150)	(1,751)
38	TOTAL		(8,490)	(49,772)	(537)	(6,284)
39						
40						
41	UTILITY NET OPERATING INCOME PER BOOKS		1,839,361	(356,094)	2,105,451	10,305,042
42						
43						
44	RETURN ON RATE BASE PER BOOKS		3.14%	-0.11%	57.83%	24.23%
45						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	TOTAL COST OF GAS PER BOOKS		-	66,372	2,227,259	5,199,207
3						
4	OPERATING REVENUE					
5	SALES OF GAS AND GAS TRANSPORTATION PER BOOKS					
6	Gas Sales & Transportation Revenue	OPERREV	(100,255)	(7,523,445)	(8,906,537)	(94,350,361)
7						
8	NGV and Gas Light Revenue	NGVREV				
9	Storage-Demand	TOTRB	-	(596)	(2,708)	(19,172)
10	Transmission-Demand	TOTRB	-	(5,333)	(24,234)	(171,557)
11	Distribution-Demand	TOTRB	-	(1,276)	(5,800)	(41,058)
12	Distribution-Customer	TOTRB	-	(2,782)	(12,644)	(89,510)
13	TOTAL		-	(9,987)	(45,386)	(321,298)
14						
15	TOTAL OPERATING REVENUE PER BOOKS		(100,255)	(7,533,433)	(8,951,923)	(94,671,659)
16						
17	OTHER GAS REVENUE					
18	Other Operating Revenues	OTHERREV1				
19	Storage-Demand	TOTRB	-	(2,137)	(9,711)	(68,743)
20	Transmission-Demand	TOTRB	-	(19,121)	(86,894)	(615,140)
21	Distribution-Demand	TOTRB	-	(4,576)	(20,796)	(147,219)
22	Distribution-Customer	TOTRB	-	(9,977)	(45,337)	(320,950)
23	TOTAL		-	(35,811)	(162,737)	(1,152,052)
24						
25	TOTAL REVENUE PER BOOKS		(100,255)	(7,569,244)	(9,114,660)	(95,823,710)
26						
27						
28	MARGIN CURRENT RATES		100,255	7,457,073	6,679,277	89,151,154
29						
30						
31	UTILITY INCOME PER BOOKS		100,255	5,512,473	(1,781,616)	30,165,482
32						
33	Less Interest on Customer Deposits	OTHERINT				
34	Storage-Demand	UTILPLT	-	(323)	(1,472)	(10,424)
35	Transmission-Demand	UTILPLT	-	(2,894)	(13,173)	(93,274)
36	Distribution-Demand	UTILPLT	-	(693)	(3,153)	(22,323)
37	Distribution-Customer	UTILPLT	-	(1,510)	(6,873)	(48,666)
38	TOTAL		-	(5,420)	(24,670)	(174,686)
39						
40						
41	UTILITY NET OPERATING INCOME PER BOOKS		100,255	5,507,053	(1,806,285)	29,990,796
42						
43						
44	RETURN ON RATE BASE PER BOOKS		0.00%	15.18%	-1.10%	2.57%
45						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	UTILITY INCOME WITH PRO FORMA ADJUSTMENTS					
2						
3	OPERATION AND MAINTENANCE EXPENSE PRO FORMA					
4						
5	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
6	Maintenance Expense					
7	Storage-Demand	DESDMD	2	0	0	0
8	Transmission-Demand		-			
9	Distribution-Demand		-			
10	Distribution-Customer		-			
11						
12	Miscellaneous production expenses					
13	Storage-Demand	DESDMD	180,827	57,740	29,444	2,959
14	Transmission-Demand		-			
15	Distribution-Demand		-			
16	Distribution-Customer		-			
17						
18	Maint Gas Production Equipmen					
19	Storage-Demand	DESDMD	11	4	2	0
20	Transmission-Demand		-			
21	Distribution-Demand		-			
22	Distribution-Customer		-			
23						
24	Purchased gas expenses					
25	Storage-Demand	THRU	2,325,821	174,771	121,192	19,370
26	Transmission-Demand		-			
27	Distribution-Demand		-			
28	Distribution-Customer		-			
29						
30	Compressor station expenses					
31	Storage-Demand	WINTHRU	-	-	-	-
32	Transmission-Demand		-			
33	Distribution-Demand		-			
34	Distribution-Customer		-			
35						
36	Storage-Gas Losses					
37	Storage-Demand	WINTHRU	(89)	(52)	(30)	(4)
38	Transmission-Demand		-			
39	Distribution-Demand		-			
40	Distribution-Customer		-			
41						
42	Maintenance of purification equipment					
43	Storage-Demand	WINTHRU	-	-	-	-
44	Transmission-Demand		-			
45	Distribution-Demand		-			
46	Distribution-Customer		-			
47						
48	Other Storage operation supervision and engineering					
49	Storage-Demand	WINTHRU	(5,340)	(3,100)	(1,832)	(235)
50	Transmission-Demand		-			

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	UTILITY INCOME WITH PRO FORMA ADJUSTMENTS					
2						
3	OPERATION AND MAINTENANCE EXPENSE PRO FORMA					
4						
5	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
6	Maintenance Expense	402				
7	Storage-Demand	DESDMD	0	0	-	-
8	Transmission-Demand					
9	Distribution-Demand					
10	Distribution-Customer					
11						
12	Miscellaneous production expenses	735				
13	Storage-Demand	DESDMD	1,802	13,185	-	-
14	Transmission-Demand					
15	Distribution-Demand					
16	Distribution-Customer					
17						
18	Maint Gas Production Equipmen	742				
19	Storage-Demand	DESDMD	0	1	-	-
20	Transmission-Demand					
21	Distribution-Demand					
22	Distribution-Customer					
23						
24	Purchased gas expenses	807				
25	Storage-Demand	THRU	18,199	149,042	10,610	127,687
26	Transmission-Demand					
27	Distribution-Demand					
28	Distribution-Customer					
29						
30	Compressor station expenses	818				
31	Storage-Demand	WINTHRU	-	-	-	-
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Storage-Gas Losses	823				
37	Storage-Demand	WINTHRU	(3)	-	-	-
38	Transmission-Demand					
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Maintenance of purification equipment	836				
43	Storage-Demand	WINTHRU	-	-	-	-
44	Transmission-Demand					
45	Distribution-Demand					
46	Distribution-Customer					
47						
48	Other Storage operation supervision and engineering	840				
49	Storage-Demand	WINTHRU	(174)	-	-	-
50	Transmission-Demand					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	UTILITY INCOME WITH PRO FORMA ADJUSTMENTS					
2						
3	OPERATION AND MAINTENANCE EXPENSE PRO FORMA					
4						
5	PRODUCTION, STORAGE AND PROCESSING EXPENSES					
6	Maintenance Expense	402				
7	Storage-Demand	DESDMD	-	0	0	1
8	Transmission-Demand					
9	Distribution-Demand					
10	Distribution-Customer					
11						
12	Miscellaneous production expenses	735				
13	Storage-Demand	DESDMD	-	1,361	7,193	67,145
14	Transmission-Demand					
15	Distribution-Demand					
16	Distribution-Customer					
17						
18	Maint Gas Production Equipmen	742				
19	Storage-Demand	DESDMD	-	0	0	4
20	Transmission-Demand					
21	Distribution-Demand					
22	Distribution-Customer					
23						
24	Purchased gas expenses	807				
25	Storage-Demand	THRU	-	21,658	32,523	1,650,769
26	Transmission-Demand					
27	Distribution-Demand					
28	Distribution-Customer					
29						
30	Compressor station expenses	818				
31	Storage-Demand	WINTHRU	-	-	-	-
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Storage-Gas Losses	823				
37	Storage-Demand	WINTHRU	-	-	-	-
38	Transmission-Demand					
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Maintenance of purification equipment	836				
43	Storage-Demand	WINTHRU	-	-	-	-
44	Transmission-Demand					
45	Distribution-Demand					
46	Distribution-Customer					
47						
48	Other Storage operation supervision and engineering	840				
49	Storage-Demand	WINTHRU	-	-	-	-
50	Transmission-Demand					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Distribution-Demand		-			
2	Distribution-Customer		-			
3						

ALLOCATED COST OF SERVICE STUDY

Line No.
1 Distribution-Demand
2 Distribution-Customer
3

ACCOUNT

ALLOCATOR

**Large GS Sales
Rate 103**

**Large GS
Transport
Rate 113**

**Interruptible Sales
Rate 104**

**Interruptible
Transportation
Rate 114**

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Distribution-Demand					
2	Distribution-Customer					
3						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Operation Labor & Exp	841				
2	Storage-Demand	WINTHRU	(39)	(22)	(13)	(2)
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	Other Storage maintenance supervision and engineering	843				
8	Storage-Demand	WINTHRU	743,716	431,687	255,108	32,746
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Processing operation supervision and engineering	844				
14	Storage-Demand	WINTHRU	606,050	351,779	207,886	26,684
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Operation Labor & Exp					
2	Storage-Demand	841				
3	Transmission-Demand	WINTHRU	(1)	-	-	-
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Other Storage maintenance supervision and engineering	843				
8	Storage-Demand	WINTHRU	24,176	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing operation supervision and engineering	844				
14	Storage-Demand	WINTHRU	19,701	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Operation Labor & Exp	841				
2	Storage-Demand	WINTHRU	-	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Other Storage maintenance supervision and engineering	843				
8	Storage-Demand	WINTHRU	-	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing operation supervision and engineering	844				
14	Storage-Demand	WINTHRU	-	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Processing Fuel					
2	Storage-Demand	WINTHRU	481,030	279,211	165,002	21,180
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	Processing gas losses					
8	Storage-Demand	WINTHRU	2,362,508	1,371,306	810,383	104,021
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer		-			
12						
13	Processing maintenance supervision and engineering					
14	Storage-Demand	WINTHRU	4,181	2,427	1,434	184
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer		-			
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		6,698,679	2,665,751	1,588,576	206,903
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		6,698,679	2,665,751	1,588,576	206,903
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering					
29	Storage-Demand		-			
30	Transmission-Demand	DESDMD	(4,755,676)	(1,518,534)	(774,355)	(77,817)
31	Distribution-Demand		-			
32	Distribution-Customer		-			
33						
34	System control and load dispatching					
35	Storage-Demand		-			
36	Transmission-Demand	DESDMD	1,450,143	463,045	236,123	23,729
37	Distribution-Demand		-			
38	Distribution-Customer		-			
39						
40	Communication system expenses					
41	Storage-Demand		-			
42	Transmission-Demand	DESDMD	12,576	4,016	2,048	206
43	Distribution-Demand		-			
44	Distribution-Customer		-			
45						
46	Compressor Station Labor & Exp					
47	Storage-Demand		-			
48	Transmission-Demand	DESDMD	1,180,019	376,792	192,140	19,309
49	Distribution-Demand		-			
50	Distribution-Customer		-			

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Processing Fuel					
2	Storage-Demand	WINTHRU	15,637	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Processing gas losses					
8	Storage-Demand	WINTHRU	76,797	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing maintenance supervision and engineering					
14	Storage-Demand	WINTHRU	136	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		156,270	162,228	10,610	127,687
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		156,270	162,228	10,610	127,687
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	(47,380)	(346,751)	-	-
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	System control and load dispatching					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	14,447	105,734	-	-
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Communication system expenses					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	125	917	-	-
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Compressor Station Labor & Exp					
47	Storage-Demand					
48	Transmission-Demand	DESDMD	11,756	86,039	-	-
49	Distribution-Demand					
50	Distribution-Customer					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Processing Fuel	845				
2	Storage-Demand	WINTHRU	-	-	-	-
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	Processing gas losses	846				
8	Storage-Demand	WINTHRU	-	-	-	-
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer					
12						
13	Processing maintenance supervision and engineering	847				
14	Storage-Demand	WINTHRU	-	-	-	-
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer					
18						
19	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES					
20	Storage-Demand		-	23,018	39,717	1,717,918
21	Transmission-Demand		-	-	-	-
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer		-	-	-	-
24	TOTAL		-	23,018	39,717	1,717,918
25						
26	TRANSMISSION EXPENSES					
27	TRANSMISSION OPERATION					
28	Operation supervision and engineering	850				
29	Storage-Demand					
30	Transmission-Demand	DESDMD	-	(35,784)	(189,173)	(1,765,882)
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	System control and load dispatching	851				
35	Storage-Demand					
36	Transmission-Demand	DESDMD	-	10,912	57,684	538,468
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Communication system expenses	852				
41	Storage-Demand					
42	Transmission-Demand	DESDMD	-	95	500	4,670
43	Distribution-Demand					
44	Distribution-Customer					
45						
46	Compressor Station Labor & Exp	853				
47	Storage-Demand					
48	Transmission-Demand	DESDMD	-	8,879	46,939	438,166
49	Distribution-Demand					
50	Distribution-Customer					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Mains expenses					
3	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Mains expenses					
3	Storage-Demand					

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Mains expenses					
3	Storage-Demand					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Transmission-Demand	DESDMD	53,166	16,976	8,657	870
2	Distribution-Demand		-			
3	Distribution-Customer		-			

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Transmission-Demand	DESDMD	530	3,876	-	-
2	Distribution-Demand					
3	Distribution-Customer					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Transmission-Demand	DESDMD	-	400	2,115	19,742
2	Distribution-Demand					
3	Distribution-Customer					

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	Measuring and regulating station expenses					
3	Storage-Demand		-			
4	Transmission-Demand	DESDMD	113,420	36,216	18,468	1,856
5	Distribution-Demand		-			
6	Distribution-Customer		-			
7						
8	Other expenses					
9	Storage-Demand		-			
10	Transmission-Demand	DESDMD	284,635	90,887	46,346	4,657
11	Distribution-Demand		-			
12	Distribution-Customer		-			
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		(1,661,717)	(530,602)	(270,573)	(27,191)
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand		-			
24	Transmission-Demand	DESDMD	282,876	90,325	46,060	4,629
25	Distribution-Demand		-			
26	Distribution-Customer		-			
27						
28	Maintenance of structures and improvements					
29	Storage-Demand		-			
30	Transmission-Demand	DESDMD	198,640	63,428	32,344	3,250
31	Distribution-Demand		-			
32	Distribution-Customer		-			
33						
34	Maintenance of mains					
35	Storage-Demand		-			
36	Transmission-Demand	DESDMD	6,086,909	1,943,609	991,116	99,600
37	Distribution-Demand		-			
38	Distribution-Customer		-			
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand		-			
42	Transmission-Demand	DESDMD	1,551,658	495,459	252,653	25,390
43	Distribution-Demand		-			
44	Distribution-Customer		-			
45						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	Measuring and regulating station expenses					
3	Storage-Demand					
4	Transmission-Demand	DESDMD	1,130	8,270	-	-
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other expenses					
9	Storage-Demand					
10	Transmission-Demand	DESDMD	2,836	20,754	-	-
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		(16,555)	(121,161)	-	-
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand					
24	Transmission-Demand	DESDMD	2,818	20,625	-	-
25	Distribution-Demand					
26	Distribution-Customer					
27						
28	Maintenance of structures and improvements					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	1,979	14,483	-	-
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	Maintenance of mains					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	60,643	443,816	-	-
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	15,459	113,136	-	-
43	Distribution-Demand					
44	Distribution-Customer					
45						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	Measuring and regulating station expenses					
3	Storage-Demand					
4	Transmission-Demand	DESDMD	-	853	4,512	42,115
5	Distribution-Demand					
6	Distribution-Customer					
7						
8	Other expenses					
9	Storage-Demand					
10	Transmission-Demand	DESDMD	-	2,142	11,322	105,691
11	Distribution-Demand					
12	Distribution-Customer					
13						
14	TOTAL TRANSMISSION OPERATION					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		-	(12,504)	(66,100)	(617,030)
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19						
20						
21	TRANSMISSION MAINTENANCE					
22	Maintenance supervision and engineering					
23	Storage-Demand					
24	Transmission-Demand	DESDMD	-	2,128	11,252	105,038
25	Distribution-Demand					
26	Distribution-Customer					
27						
28	Maintenance of structures and improvements					
29	Storage-Demand					
30	Transmission-Demand	DESDMD	-	1,495	7,902	73,759
31	Distribution-Demand					
32	Distribution-Customer					
33						
34	Maintenance of mains					
35	Storage-Demand					
36	Transmission-Demand	DESDMD	-	45,801	242,128	2,260,197
37	Distribution-Demand					
38	Distribution-Customer					
39						
40	Maintenance of compressor station equipment					
41	Storage-Demand					
42	Transmission-Demand	DESDMD	-	11,675	61,723	576,163
43	Distribution-Demand					
44	Distribution-Customer					
45						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Maintenance of measuring and regulating station equipment					
2	Storage-Demand		-			
3	Transmission-Demand	DESDMD	1,854,931	592,297	302,034	30,352
4	Distribution-Demand		-			
5	Distribution-Customer		-			
6						
7	TOTAL TRANSMISSION MAINTENANCE					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		9,975,013	3,185,119	1,624,206	163,222
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12						
13						
14	TOTAL TRANSMISSION EXPENSES					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		8,313,296	2,654,516	1,353,633	136,031
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19	TOTAL		8,313,296	2,654,516	1,353,633	136,031
20						
21	DISTRIBUTION EXPENSES					
22	DISTRIBUTION OPERATION					
23	Distribution Operation supervision and engineering					
24	Storage-Demand		-	-	-	-
25	Transmission-Demand		-	-	-	-
26	Distribution-Demand	UTILPLT Adj	1,459,002	713,893	249,193	22,236
27	Distribution-Customer	BILL	3,260,526	2,959,906	296,312	1,632
28						
29	Distribution load dispatching					
30	Storage-Demand		-			
31	Transmission-Demand		-			
32	Distribution-Demand	MSMPLT Adj	6,965	5,444	995	46
33	Distribution-Customer	MSMPLT Adj	15,566	12,165	2,223	104
34						
35	Mains and services expenses					
36	Storage-Demand		-			
37	Transmission-Demand		-			
38	Distribution-Demand	MAINPLT Adj	3,675,039	2,760,765	505,960	33,548
39	Distribution-Customer	874CUST	13,782,831	11,057,635	1,858,778	76,821
40						
41	Measuring and regulating station expenses--General					
42	Storage-Demand		-			
43	Transmission-Demand		-			
44	Distribution-Demand	MSMPLT Adj	61,268	47,882	8,751	409
45	Distribution-Customer	MSMPLT Adj	136,919	107,005	19,556	914
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Maintenance of measuring and regulating station equipment					
2	Storage-Demand					
3	Transmission-Demand	DESDMD	18,480	135,249	-	-
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION MAINTENANCE					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		99,379	727,309	-	-
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12						
13						
14	TOTAL TRANSMISSION EXPENSES					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		82,824	606,148	-	-
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19	TOTAL		82,824	606,148	-	-
20						
21	DISTRIBUTION EXPENSES					
22	DISTRIBUTION OPERATION					
23	Distribution Operation supervision and engineering					
24	Storage-Demand	870	-	-	-	-
25	Transmission-Demand		-	-	-	-
26	Distribution-Demand	UTILPLT Adj	14,436	86,300	887	10,384
27	Distribution-Customer	BILL	468	1,099	130	838
28						
29	Distribution load dispatching	871				
30	Storage-Demand					
31	Transmission-Demand					
32	Distribution-Demand	MSMPLT Adj	32	230	8	94
33	Distribution-Customer	MSMPLT Adj	71	515	18	210
34						
35	Mains and services expenses	874				
36	Storage-Demand					
37	Transmission-Demand					
38	Distribution-Demand	MAINPLT Adj	23,632	180,100	6,068	72,476
39	Distribution-Customer	874CUST	52,074	379,318	13,107	153,306
40						
41	Measuring and regulating station expenses--General	875				
42	Storage-Demand					
43	Transmission-Demand					
44	Distribution-Demand	MSMPLT Adj	279	2,027	71	826
45	Distribution-Customer	MSMPLT Adj	624	4,529	159	1,846
46						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Maintenance of measuring and regulating station equipment	865				
2	Storage-Demand					
3	Transmission-Demand	DESDMD	-	13,957	73,786	688,775
4	Distribution-Demand					
5	Distribution-Customer					
6						
7	TOTAL TRANSMISSION MAINTENANCE					
8	Storage-Demand		-	-	-	-
9	Transmission-Demand		-	75,057	396,790	3,703,932
10	Distribution-Demand		-	-	-	-
11	Distribution-Customer		-	-	-	-
12						
13						
14	TOTAL TRANSMISSION EXPENSES					
15	Storage-Demand		-	-	-	-
16	Transmission-Demand		-	62,553	330,690	3,086,901
17	Distribution-Demand		-	-	-	-
18	Distribution-Customer		-	-	-	-
19	TOTAL		-	62,553	330,690	3,086,901
20						
21	DISTRIBUTION EXPENSES					
22	DISTRIBUTION OPERATION					
23	Distribution Operation supervision and engineering	870				
24	Storage-Demand		-	-	-	-
25	Transmission-Demand		-	-	-	-
26	Distribution-Demand	UTILPLT Adj	-	9,374	42,976	309,321
27	Distribution-Customer	BILL	-	63	12	66
28						
29	Distribution load dispatching	871				
30	Storage-Demand					
31	Transmission-Demand					
32	Distribution-Demand	MSMPLT Adj	-	28	88	0
33	Distribution-Customer	MSMPLT Adj	-	62	197	1
34						
35	Mains and services expenses	874				
36	Storage-Demand					
37	Transmission-Demand					
38	Distribution-Demand	MAINPLT Adj	-	22,079	70,361	50
39	Distribution-Customer	874CUST	-	45,993	145,229	571
40						
41	Measuring and regulating station expenses--General	875				
42	Storage-Demand					
43	Transmission-Demand					
44	Distribution-Demand	MSMPLT Adj	-	245	774	3
45	Distribution-Customer	MSMPLT Adj	-	548	1,731	6
46						

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Measuring and regulating station expenses--Industrial		876			
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand	MSMPLT Adj	19,555	15,283	2,793	131
5	Distribution-Customer	MSMPLT Adj	43,701	34,153	6,242	292
6						
7	Measuring and regulating station expenses--City gate		877			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	MSMPLT Adj	34,333	26,832	4,904	229
11	Distribution-Customer	MSMPLT Adj	76,727	59,964	10,959	512
12						
13	Meter and house regulator expenses		878			
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	METAVG	9,412,699	6,939,344	2,290,240	45,203
18						
19	Customer installations expenses		879			
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	BILL	13,581,668	12,329,440	1,234,281	6,798
24						
25	Other expenses		880			
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand	MSMPLT Adj	1,684,078	1,316,146	240,540	11,239
29	Distribution-Customer	MSMPLT Adj	3,763,518	2,941,278	537,551	25,116
30						
31	TOTAL DISTRIBUTION OPERATION					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		6,940,239	4,886,245	1,013,136	67,837
35	Distribution-Customer		44,074,155	36,440,890	6,256,143	157,392
36						
37						
38	DISTRIBUTION MAINTENANCE					
39	Maintenance supervision and engineering		885			
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand	MSMPLT Adj	1,241,880	970,558	177,380	8,288
43	Distribution-Customer	MSMPLT Adj	2,775,310	2,168,970	396,403	18,521
44						
45	Maintenance of mains		887			
46	Storage-Demand		-			
47	Transmission-Demand		-			
48	Distribution-Demand	MAINPLT Adj	2,203,782	1,655,527	303,405	20,117
49	Distribution-Customer	MAINPLT Adj	4,531,493	3,404,152	623,872	41,366
50						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Measuring and regulating station expenses--Industrial					
2	Storage-Demand		876			
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT Adj	89	647	23	264
5	Distribution-Customer	MSMPLT Adj	199	1,445	51	589
6						
7	Measuring and regulating station expenses--City gate		877			
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT Adj	157	1,136	40	463
11	Distribution-Customer	MSMPLT Adj	350	2,538	89	1,035
12						
13	Meter and house regulator expenses		878			
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand					
17	Distribution-Customer	METAVG	24,400	57,293	6,874	44,118
18						
19	Customer installations expenses		879			
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer	BILL	1,951	4,576	542	3,492
24						
25	Other expenses		880			
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT Adj	7,678	55,704	1,959	22,711
29	Distribution-Customer	MSMPLT Adj	17,158	124,486	4,378	50,754
30						
31	TOTAL DISTRIBUTION OPERATION					
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand		46,302	326,144	9,057	107,218
35	Distribution-Customer		97,296	575,800	25,348	256,189
36						
37						
38	DISTRIBUTION MAINTENANCE					
39	Maintenance supervision and engineering		885			
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	MSMPLT Adj	5,662	41,078	1,445	16,748
43	Distribution-Customer	MSMPLT Adj	12,653	91,799	3,228	37,427
44						
45	Maintenance of mains		887			
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	MAINPLT Adj	14,171	107,999	3,639	43,461
49	Distribution-Customer	MAINPLT Adj	29,139	222,072	7,482	89,366
50						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Measuring and regulating station expenses--Industrial					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT Adj	-	78	247	1
5	Distribution-Customer	MSMPLT Adj	-	175	552	2
6						
7	Measuring and regulating station expenses--City gate					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT Adj	-	137	434	1
11	Distribution-Customer	MSMPLT Adj	-	307	970	3
12						
13	Meter and house regulator expenses					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	METAVG	-	2,766	530	1,931
18						
19	Customer installations expenses					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	BILL	-	262	50	275
24						
25	Other expenses					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand	MSMPLT Adj	-	6,741	21,286	73
29	Distribution-Customer	MSMPLT Adj	-	15,065	47,570	162
30						
31	TOTAL DISTRIBUTION OPERATION					
32	Storage-Demand		-	-	-	-
33	Transmission-Demand		-	-	-	-
34	Distribution-Demand		-	38,684	136,167	309,449
35	Distribution-Customer		-	65,241	196,840	3,017
36						
37						
38	DISTRIBUTION MAINTENANCE					
39	Maintenance supervision and engineering					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand	MSMPLT Adj	-	4,971	15,697	54
43	Distribution-Customer	MSMPLT Adj	-	11,110	35,079	120
44						
45	Maintenance of mains					
46	Storage-Demand					
47	Transmission-Demand					
48	Distribution-Demand	MAINPLT Adj	-	13,240	42,193	30
49	Distribution-Customer	MAINPLT Adj	-	27,225	86,758	62
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Maintenance of measuring and regulating station equipment--General		889			
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand	MSMPLT Adj	936,715	732,065	133,793	6,251
5	Distribution-Customer	MSMPLT Adj	2,093,339	1,635,994	298,996	13,970
6						
7	Maintenance of measuring and regulating station equipment-- Industrial		890			
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	MSMPLT Adj	372,142	290,838	53,154	2,484
11	Distribution-Customer	MSMPLT Adj	831,651	649,954	118,786	5,550
12						
13	Maintenance of measuring and regulating station equipment--City gate		891			
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand	MSMPLT Adj	7,775	6,076	1,110	52
17	Distribution-Customer	MSMPLT Adj	17,374	13,579	2,482	116
18						
19	Maintenance of services		892			
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand		-			
23	Distribution-Customer	SVCSPLT Adj	1,192,432	1,031,079	156,713	1,464
24						
25	Maintenance of meters and house regulators		893			
26	Storage-Demand		-			
27	Transmission-Demand		-			
28	Distribution-Demand		-			
29	Distribution-Customer	META VG	1,986,790	1,464,725	483,414	9,541
30						
31	Maintenance of other equipment		894			
32	Storage-Demand		-			
33	Transmission-Demand		-			
34	Distribution-Demand	MSMPLT Adj	68,418	53,470	9,772	457
35	Distribution-Customer	MSMPLT Adj	152,897	119,493	21,839	1,020
36						
37	TOTAL DISTRIBUTION MAINTENANCE					
38	Storage-Demand		-	-	-	-
39	Transmission-Demand		-	-	-	-
40	Distribution-Demand		4,830,712	3,708,534	678,615	37,648
41	Distribution-Customer		13,581,286	10,487,946	2,102,504	91,550
42						
43						
44	TOTAL DISTRIBUTION EXPENSES					
45	Storage-Demand		-	-	-	-
46	Transmission-Demand		-	-	-	-
47	Distribution-Demand		11,770,951	8,594,779	1,691,751	105,486
48	Distribution-Customer		57,655,442	46,928,836	8,358,647	248,942
49	TOTAL		69,426,393	55,523,615	10,050,398	354,428
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Maintenance of measuring and regulating station equipment--General					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT Adj	4,271	30,984	1,090	12,632
5	Distribution-Customer	MSMPLT Adj	9,544	69,241	2,435	28,230
6						
7	Maintenance of measuring and regulating station equipment-- Industrial					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT Adj	1,697	12,309	433	5,019
11	Distribution-Customer	MSMPLT Adj	3,792	27,508	967	11,215
12						
13	Maintenance of measuring and regulating station equipment--City gate					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand	MSMPLT Adj	35	257	9	105
17	Distribution-Customer	MSMPLT Adj	79	575	20	234
18						
19	Maintenance of services					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand					
23	Distribution-Customer	SVCSPLT Adj	639	1,499	113	730
24						
25	Maintenance of meters and house regulators					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand					
29	Distribution-Customer	METAVG	5,150	12,093	1,451	9,312
30						
31	Maintenance of other equipment					
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand	MSMPLT Adj	312	2,263	80	923
35	Distribution-Customer	MSMPLT Adj	697	5,057	178	2,062
36						
37	TOTAL DISTRIBUTION MAINTENANCE					
38	Storage-Demand		-	-	-	-
39	Transmission-Demand		-	-	-	-
40	Distribution-Demand		26,147	194,890	6,694	78,887
41	Distribution-Customer		61,693	429,845	15,875	178,578
42						
43						
44	TOTAL DISTRIBUTION EXPENSES					
45	Storage-Demand		-	-	-	-
46	Transmission-Demand		-	-	-	-
47	Distribution-Demand		72,449	521,034	15,751	186,105
48	Distribution-Customer		158,989	1,005,645	41,223	434,767
49	TOTAL		231,438	1,526,679	56,974	620,872
50						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Maintenance of measuring and regulating station equipment--General					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand	MSMPLT Adj	-	3,750	11,840	40
5	Distribution-Customer	MSMPLT Adj	-	8,380	26,459	90
6						
7	Maintenance of measuring and regulating station equipment-- Industrial					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MSMPLT Adj	-	1,490	4,704	16
11	Distribution-Customer	MSMPLT Adj	-	3,329	10,512	36
12						
13	Maintenance of measuring and regulating station equipment--City gate					
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand	MSMPLT Adj	-	31	98	0
17	Distribution-Customer	MSMPLT Adj	-	70	220	1
18						
19	Maintenance of services					
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand		-	-	-	-
23	Distribution-Customer	SVCSPLT Adj	-	86	16	90
24						
25	Maintenance of meters and house regulators					
26	Storage-Demand					
27	Transmission-Demand					
28	Distribution-Demand		-	-	-	-
29	Distribution-Customer	METAVG	-	584	112	408
30						
31	Maintenance of other equipment					
32	Storage-Demand					
33	Transmission-Demand					
34	Distribution-Demand	MSMPLT Adj	-	274	865	3
35	Distribution-Customer	MSMPLT Adj	-	612	1,933	7
36						
37	TOTAL DISTRIBUTION MAINTENANCE					
38	Storage-Demand		-	-	-	-
39	Transmission-Demand		-	-	-	-
40	Distribution-Demand		-	23,756	75,396	143
41	Distribution-Customer		-	51,394	161,089	812
42						
43						
44	TOTAL DISTRIBUTION EXPENSES					
45	Storage-Demand		-	-	-	-
46	Transmission-Demand		-	-	-	-
47	Distribution-Demand		-	62,439	211,563	309,592
48	Distribution-Customer		-	116,635	357,929	3,829
49	TOTAL		-	179,075	569,493	313,421
50						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	CUSTOMER ACCOUNTS EXPENSES					
3	Supervision - Cust Accts	901				
4	Storage-Demand		-			
5	Transmission-Demand		-			
6	Distribution-Demand		-			
7	Distribution-Customer	BILL	-	-	-	-
8						
9	Meter reading expenses	902				
10	Storage-Demand		-			
11	Transmission-Demand		-			
12	Distribution-Demand		-			
13	Distribution-Customer	BILL	815,750	740,538	74,134	408
14						
15	Customer records and collection expenses	903				
16	Storage-Demand		-			
17	Transmission-Demand		-			
18	Distribution-Demand		-			
19	Distribution-Customer	BILL	35,513,820	32,239,451	3,227,442	17,776
20						
21	Uncollectible accounts	904				
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand		-			
25	Distribution-Customer	UNCOLL	(1,177)	(1,001)	(159)	(18)
26						
27	Misc customer accts expenses	905				
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand		-			
31	Distribution-Customer	BILL	5,999	5,446	545	3
32						
33	TOTAL CUSTOMER ACCOUNTS EXPENSES					
34	Storage-Demand		-	-	-	-
35	Transmission-Demand		-	-	-	-
36	Distribution-Demand		-	-	-	-
37	Distribution-Customer		36,334,391	32,984,434	3,301,963	18,170
38	TOTAL		36,334,391	32,984,434	3,301,963	18,170
39						
40	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
41	Customer assistance expenses	908				
42	Storage-Demand		-			
43	Transmission-Demand		-			
44	Distribution-Demand		-			
45	Distribution-Customer	BILL	321	292	29	0
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	CUSTOMER ACCOUNTS EXPENSES					
3	Supervision - Cust Accts	901				
4	Storage-Demand					
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer	BILL	-	-	-	-
8						
9	Meter reading expenses	902				
10	Storage-Demand					
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer	BILL	117	275	33	210
14						
15	Customer records and collection expenses	903				
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand					
19	Distribution-Customer	BILL	5,102	11,966	1,417	9,132
20						
21	Uncollectible accounts	904				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	UNCOLL	-	-	-	-
26						
27	Misc customer accts expenses	905				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	1	2	0	2
32						
33	TOTAL CUSTOMER ACCOUNTS EXPENSES					
34	Storage-Demand		-	-	-	-
35	Transmission-Demand		-	-	-	-
36	Distribution-Demand		-	-	-	-
37	Distribution-Customer		5,220	12,243	1,450	9,343
38	TOTAL		5,220	12,243	1,450	9,343
39						
40	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
41	Customer assistance expenses	908				
42	Storage-Demand					
43	Transmission-Demand					
44	Distribution-Demand					
45	Distribution-Customer	BILL	0	0	0	0
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	CUSTOMER ACCOUNTS EXPENSES					
3	Supervision - Cust Accts	901				
4	Storage-Demand					
5	Transmission-Demand					
6	Distribution-Demand					
7	Distribution-Customer	BILL	-	-	-	-
8						
9	Meter reading expenses	902				
10	Storage-Demand					
11	Transmission-Demand					
12	Distribution-Demand					
13	Distribution-Customer	BILL	-	16	3	16
14						
15	Customer records and collection expenses	903				
16	Storage-Demand					
17	Transmission-Demand					
18	Distribution-Demand					
19	Distribution-Customer	BILL	-	685	131	718
20						
21	Uncollectible accounts	904				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	UNCOLL	-	-	-	-
26						
27	Misc customer accts expenses	905				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	-	0	0	0
32						
33	TOTAL CUSTOMER ACCOUNTS EXPENSES					
34	Storage-Demand		-	-	-	-
35	Transmission-Demand		-	-	-	-
36	Distribution-Demand		-	-	-	-
37	Distribution-Customer		-	701	134	735
38	TOTAL		-	701	134	735
39						
40	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
41	Customer assistance expenses	908				
42	Storage-Demand					
43	Transmission-Demand					
44	Distribution-Demand					
45	Distribution-Customer	BILL	-	0	0	0
46						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Misc advertising expenses					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	BILL	440,895	400,244	40,068	221
6						
7	Misc cust serv inform exp					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand		-			
11	Distribution-Customer	BILL	2,591,494	2,352,559	235,511	1,297
12						
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		3,032,710	2,753,095	275,608	1,518
18	TOTAL		3,032,710	2,753,095	275,608	1,518
19						
20	SALES EXPENSES					
21	Supervision					
22	Storage-Demand		-			
23	Transmission-Demand		-			
24	Distribution-Demand		-			
25	Distribution-Customer	BILL	2	2	0	0
26						
27	Demonstrating and selling expenses					
28	Storage-Demand		-			
29	Transmission-Demand		-			
30	Distribution-Demand		-			
31	Distribution-Customer	BILL	2,230,585	2,024,925	202,712	1,116
32						
33	Advertising expense					
34	Storage-Demand		-			
35	Transmission-Demand		-			
36	Distribution-Demand		-			
37	Distribution-Customer	BILL	4,962	4,504	451	2
38						
39	Misc sales expense					
40	Storage-Demand		-			
41	Transmission-Demand		-			
42	Distribution-Demand		-			
43	Distribution-Customer	BILL	1,254,732	1,139,045	114,028	628
44						
45	TOTAL SALES EXPENSES					
46	Storage-Demand		-	-	-	-
47	Transmission-Demand		-	-	-	-
48	Distribution-Demand		-	-	-	-
49	Distribution-Customer		3,490,280	3,168,477	317,191	1,747
50	TOTAL		3,490,280	3,168,477	317,191	1,747

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Misc advertising expenses					
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	BILL	63	149	18	113
6						
7	Misc cust serv inform exp					
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer	BILL	372	873	103	666
12						
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		436	1,022	121	780
18	TOTAL		436	1,022	121	780
19						
20	SALES EXPENSES					
21	Supervision					
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	BILL	0	0	0	0
26						
27	Demonstrating and selling expenses					
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	320	752	89	574
32						
33	Advertising expense					
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand					
37	Distribution-Customer	BILL	1	2	0	1
38						
39	Misc sales expense					
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand					
43	Distribution-Customer	BILL	180	423	50	323
44						
45	TOTAL SALES EXPENSES					
46	Storage-Demand		-	-	-	-
47	Transmission-Demand		-	-	-	-
48	Distribution-Demand		-	-	-	-
49	Distribution-Customer		501	1,176	139	897
50	TOTAL		501	1,176	139	897

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Misc advertising expenses	909				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	BILL	-	9	2	9
6						
7	Misc cust serv inform exp	910				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand					
11	Distribution-Customer	BILL	-	50	10	52
12						
13	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES					
14	Storage-Demand		-	-	-	-
15	Transmission-Demand		-	-	-	-
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer		-	59	11	61
18	TOTAL		-	59	11	61
19						
20	SALES EXPENSES					
21	Supervision	911				
22	Storage-Demand					
23	Transmission-Demand					
24	Distribution-Demand					
25	Distribution-Customer	BILL	-	0	0	0
26						
27	Demonstrating and selling expenses	912				
28	Storage-Demand					
29	Transmission-Demand					
30	Distribution-Demand					
31	Distribution-Customer	BILL	-	43	8	45
32						
33	Advertising expense	913				
34	Storage-Demand					
35	Transmission-Demand					
36	Distribution-Demand					
37	Distribution-Customer	BILL	-	0	0	0
38						
39	Misc sales expense	916				
40	Storage-Demand					
41	Transmission-Demand					
42	Distribution-Demand					
43	Distribution-Customer	BILL	-	24	5	25
44						
45	TOTAL SALES EXPENSES					
46	Storage-Demand		-	-	-	-
47	Transmission-Demand		-	-	-	-
48	Distribution-Demand		-	-	-	-
49	Distribution-Customer		-	67	13	71
50	TOTAL		-	67	13	71

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	ADMINISTRATIVE AND GENERAL EXPENSES					
3	ADMINISTRATIVE AND GENERAL OPERATION					
4	Administrative and general salaries	920				
5	Storage-Demand	OPERLAB Adj	1,492,876	1,125,134	213,818	10,065
6	Transmission-Demand	OPERLAB Adj	2,621,128	1,975,462	375,413	17,671
7	Distribution-Demand	OPERLAB Adj	2,253,393	1,698,312	322,744	15,192
8	Distribution-Customer	OPERLAB Adj	18,894,641	14,240,300	2,706,197	127,382
9						
10	Office supplies and expenses	921				
11	Storage-Demand	OPERLAB Adj	1,412,161	1,064,301	202,258	9,520
12	Transmission-Demand	OPERLAB Adj	2,479,411	1,868,654	355,115	16,715
13	Distribution-Demand	OPERLAB Adj	2,131,558	1,606,489	305,294	14,370
14	Distribution-Customer	OPERLAB Adj	17,873,062	13,470,368	2,559,881	120,495
15						
16	Administrative expenses transferred -- Credit	922				
17	Storage-Demand	OPERLAB Adj	7	5	1	0
18	Transmission-Demand	OPERLAB Adj	13	9	2	0
19	Distribution-Demand	OPERLAB Adj	11	8	2	0
20	Distribution-Customer	OPERLAB Adj	90	68	13	1
21						
22	Outside services employed	923				
23	Storage-Demand	OPERLAB Adj	546,873	412,161	78,326	3,687
24	Transmission-Demand	OPERLAB Adj	960,177	723,655	137,522	6,473
25	Distribution-Demand	OPERLAB Adj	825,467	622,129	118,228	5,565
26	Distribution-Customer	OPERLAB Adj	6,921,523	5,216,536	991,340	46,663
27						
28	Property insurance	924				
29	Storage-Demand	OPERLAB Adj	76,726	57,826	10,989	517
30	Transmission-Demand	OPERLAB Adj	134,712	101,528	19,294	908
31	Distribution-Demand	OPERLAB Adj	115,813	87,284	16,587	781
32	Distribution-Customer	OPERLAB Adj	971,086	731,877	139,084	6,547
33						
34	Injuries and damages	925				
35	Storage-Demand	OPERLAB Adj	163,424	123,167	23,406	1,102
36	Transmission-Demand	OPERLAB Adj	286,932	216,252	41,096	1,934
37	Distribution-Demand	OPERLAB Adj	246,676	185,912	35,330	1,663
38	Distribution-Customer	OPERLAB Adj	2,068,376	1,558,870	296,244	13,944
39						
40	Employee pensions and benefits	926				
41	Storage-Demand	OPERLAB Adj	834,520	628,951	119,525	5,626
42	Transmission-Demand	OPERLAB Adj	1,465,214	1,104,286	209,856	9,878
43	Distribution-Demand	OPERLAB Adj	1,259,650	949,359	180,414	8,492
44	Distribution-Customer	OPERLAB Adj	10,562,131	7,960,348	1,512,768	71,207
45						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	ADMINISTRATIVE AND GENERAL EXPENSES					
3	ADMINISTRATIVE AND GENERAL OPERATION					
4	Administrative and general salaries	920				
5	Storage-Demand	OPERLAB Adj	6,665	32,111	895	9,671
6	Transmission-Demand	OPERLAB Adj	11,701	56,379	1,571	16,979
7	Distribution-Demand	OPERLAB Adj	10,060	48,470	1,351	14,597
8	Distribution-Customer	OPERLAB Adj	84,350	406,416	11,326	122,396
9						
10	Office supplies and expenses	921				
11	Storage-Demand	OPERLAB Adj	6,304	30,375	846	9,148
12	Transmission-Demand	OPERLAB Adj	11,069	53,331	1,486	16,061
13	Distribution-Demand	OPERLAB Adj	9,516	45,849	1,278	13,808
14	Distribution-Customer	OPERLAB Adj	79,789	384,442	10,714	115,778
15						
16	Administrative expenses transferred -- Credit	922				
17	Storage-Demand	OPERLAB Adj	0	0	0	0
18	Transmission-Demand	OPERLAB Adj	0	0	0	0
19	Distribution-Demand	OPERLAB Adj	0	0	0	0
20	Distribution-Customer	OPERLAB Adj	0	2	0	1
21						
22	Outside services employed	923				
23	Storage-Demand	OPERLAB Adj	2,441	11,763	328	3,543
24	Transmission-Demand	OPERLAB Adj	4,286	20,653	576	6,220
25	Distribution-Demand	OPERLAB Adj	3,685	17,755	495	5,347
26	Distribution-Customer	OPERLAB Adj	30,899	148,879	4,149	44,836
27						
28	Property insurance	924				
29	Storage-Demand	OPERLAB Adj	343	1,650	46	497
30	Transmission-Demand	OPERLAB Adj	601	2,898	81	873
31	Distribution-Demand	OPERLAB Adj	517	2,491	69	750
32	Distribution-Customer	OPERLAB Adj	4,335	20,888	582	6,291
33						
34	Injuries and damages	925				
35	Storage-Demand	OPERLAB Adj	730	3,515	98	1,059
36	Transmission-Demand	OPERLAB Adj	1,281	6,172	172	1,859
37	Distribution-Demand	OPERLAB Adj	1,101	5,306	148	1,598
38	Distribution-Customer	OPERLAB Adj	9,234	44,490	1,240	13,399
39						
40	Employee pensions and benefits	926				
41	Storage-Demand	OPERLAB Adj	3,725	17,950	500	5,406
42	Transmission-Demand	OPERLAB Adj	6,541	31,516	878	9,491
43	Distribution-Demand	OPERLAB Adj	5,623	27,095	755	8,160
44	Distribution-Customer	OPERLAB Adj	47,152	227,187	6,331	68,420
45						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	ADMINISTRATIVE AND GENERAL EXPENSES					
3	ADMINISTRATIVE AND GENERAL OPERATION					
4	Administrative and general salaries	920				
5	Storage-Demand	OPERLAB Adj	-	3,638	13,400	77,480
6	Transmission-Demand	OPERLAB Adj	-	6,388	23,527	136,036
7	Distribution-Demand	OPERLAB Adj	-	5,492	20,226	116,951
8	Distribution-Customer	OPERLAB Adj	-	46,049	169,597	980,628
9						
10	Office supplies and expenses	921				
11	Storage-Demand	OPERLAB Adj	-	3,442	12,675	73,291
12	Transmission-Demand	OPERLAB Adj	-	6,043	22,255	128,681
13	Distribution-Demand	OPERLAB Adj	-	5,195	19,133	110,627
14	Distribution-Customer	OPERLAB Adj	-	43,560	160,427	927,608
15						
16	Administrative expenses transferred -- Credit	922				
17	Storage-Demand	OPERLAB Adj	-	0	0	0
18	Transmission-Demand	OPERLAB Adj	-	0	0	1
19	Distribution-Demand	OPERLAB Adj	-	0	0	1
20	Distribution-Customer	OPERLAB Adj	-	0	1	5
21						
22	Outside services employed	923				
23	Storage-Demand	OPERLAB Adj	-	1,333	4,909	28,383
24	Transmission-Demand	OPERLAB Adj	-	2,340	8,618	49,833
25	Distribution-Demand	OPERLAB Adj	-	2,012	7,409	42,842
26	Distribution-Customer	OPERLAB Adj	-	16,869	62,127	359,225
27						
28	Property insurance	924				
29	Storage-Demand	OPERLAB Adj	-	187	689	3,982
30	Transmission-Demand	OPERLAB Adj	-	328	1,209	6,992
31	Distribution-Demand	OPERLAB Adj	-	282	1,040	6,011
32	Distribution-Customer	OPERLAB Adj	-	2,367	8,716	50,399
33						
34	Injuries and damages	925				
35	Storage-Demand	OPERLAB Adj	-	398	1,467	8,482
36	Transmission-Demand	OPERLAB Adj	-	699	2,575	14,892
37	Distribution-Demand	OPERLAB Adj	-	601	2,214	12,802
38	Distribution-Customer	OPERLAB Adj	-	5,041	18,566	107,348
39						
40	Employee pensions and benefits	926				
41	Storage-Demand	OPERLAB Adj	-	2,034	7,491	43,311
42	Transmission-Demand	OPERLAB Adj	-	3,571	13,152	76,044
43	Distribution-Demand	OPERLAB Adj	-	3,070	11,307	65,376
44	Distribution-Customer	OPERLAB Adj	-	25,742	94,805	548,172
45						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Regulatory commission expenses					
2	Storage-Demand	928				
3	Transmission-Demand	OPERLAB Adj	1,232,667	929,023	176,550	8,310
4	Distribution-Demand	OPERLAB Adj	2,164,264	1,631,138	309,978	14,591
5	Distribution-Customer	OPERLAB Adj	1,860,625	1,402,295	266,489	12,544
6		OPERLAB Adj	15,601,296	11,758,209	2,234,506	105,179
7	Duplicate charges -- Credit	929				
8	Storage-Demand	OPERLAB Adj	(247,894)	(186,830)	(35,505)	(1,671)
9	Transmission-Demand	OPERLAB Adj	(435,241)	(328,028)	(62,338)	(2,934)
10	Distribution-Demand	OPERLAB Adj	(374,178)	(282,006)	(53,592)	(2,523)
11	Distribution-Customer	OPERLAB Adj	(3,137,475)	(2,364,617)	(449,367)	(21,152)
12						
13	General advertising expenses	930				
14	Storage-Demand	OPERLAB Adj	(130,935)	(98,682)	(18,753)	(883)
15	Transmission-Demand	OPERLAB Adj	(229,891)	(173,261)	(32,926)	(1,550)
16	Distribution-Demand	OPERLAB Adj	(197,638)	(148,953)	(28,307)	(1,332)
17	Distribution-Customer	OPERLAB Adj	(1,657,188)	(1,248,971)	(237,352)	(11,172)
18						
19	Rents	931				
20	Storage-Demand	OPERLAB Adj	849,082	639,927	121,610	5,724
21	Transmission-Demand	OPERLAB Adj	1,490,782	1,123,556	213,518	10,050
22	Distribution-Demand	OPERLAB Adj	1,281,631	965,925	183,562	8,640
23	Distribution-Customer	OPERLAB Adj	10,746,442	8,099,257	1,539,166	72,449
24						
25	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
26	Storage-Demand		6,229,507	4,694,985	892,225	41,997
27	Transmission-Demand		10,937,501	8,243,252	1,566,531	73,737
28	Distribution-Demand		9,403,008	7,086,753	1,346,752	63,392
29	Distribution-Customer		78,843,984	59,422,246	11,292,481	531,542
30						
31						
32	ADMINISTRATIVE AND GENERAL MAINTENANCE					
33	Maintenance of general plant	932				
34	Storage-Demand	OPERLAB Adj	137,734	103,806	19,727	929
35	Transmission-Demand	OPERLAB Adj	241,827	182,257	34,636	1,630
36	Distribution-Demand	OPERLAB Adj	207,899	156,687	29,777	1,402
37	Distribution-Customer	OPERLAB Adj	1,743,231	1,313,819	249,675	11,752
38						
39	Other A&G	935				
40	Storage-Demand	OPERLAB Adj	2,585	1,948	370	17
41	Transmission-Demand	OPERLAB Adj	4,538	3,420	650	31
42	Distribution-Demand	OPERLAB Adj	3,901	2,940	559	26
43	Distribution-Customer	OPERLAB Adj	32,713	24,655	4,685	221
44						
45	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
46	Storage-Demand		140,318	105,754	20,097	946
47	Transmission-Demand		246,365	185,678	35,286	1,661
48	Distribution-Demand		211,801	159,628	30,335	1,428
49	Distribution-Customer		1,775,944	1,338,473	254,361	11,973
50						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Regulatory commission expenses					
2	Storage-Demand	928				
3	Transmission-Demand	OPERLAB Adj	5,503	26,514	739	7,985
4	Distribution-Demand	OPERLAB Adj	9,662	46,552	1,297	14,020
5	Distribution-Customer	OPERLAB Adj	8,306	40,021	1,115	12,053
6		OPERLAB Adj	69,648	335,577	9,352	101,062
7	Duplicate charges -- Credit	929				
8	Storage-Demand	OPERLAB Adj	(1,107)	(5,332)	(149)	(1,606)
9	Transmission-Demand	OPERLAB Adj	(1,943)	(9,362)	(261)	(2,819)
10	Distribution-Demand	OPERLAB Adj	(1,670)	(8,048)	(224)	(2,424)
11	Distribution-Customer	OPERLAB Adj	(14,006)	(67,486)	(1,881)	(20,324)
12						
13	General advertising expenses	930				
14	Storage-Demand	OPERLAB Adj	(585)	(2,816)	(78)	(848)
15	Transmission-Demand	OPERLAB Adj	(1,026)	(4,945)	(138)	(1,489)
16	Distribution-Demand	OPERLAB Adj	(882)	(4,251)	(118)	(1,280)
17	Distribution-Customer	OPERLAB Adj	(7,398)	(35,645)	(993)	(10,735)
18						
19	Rents	931				
20	Storage-Demand	OPERLAB Adj	3,790	18,263	509	5,500
21	Transmission-Demand	OPERLAB Adj	6,655	32,066	894	9,657
22	Distribution-Demand	OPERLAB Adj	5,721	27,567	768	8,302
23	Distribution-Customer	OPERLAB Adj	47,974	231,152	6,442	69,613
24						
25	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
26	Storage-Demand		27,810	133,994	3,734	40,354
27	Transmission-Demand		48,827	235,261	6,556	70,851
28	Distribution-Demand		41,977	202,255	5,636	60,911
29	Distribution-Customer		351,977	1,695,902	47,261	510,737
30						
31						
32	ADMINISTRATIVE AND GENERAL MAINTENANCE					
33	Maintenance of general plant	932				
34	Storage-Demand	OPERLAB Adj	615	2,963	83	892
35	Transmission-Demand	OPERLAB Adj	1,080	5,202	145	1,567
36	Distribution-Demand	OPERLAB Adj	928	4,472	125	1,347
37	Distribution-Customer	OPERLAB Adj	7,782	37,496	1,045	11,292
38						
39	Other A&G	935				
40	Storage-Demand	OPERLAB Adj	12	56	2	17
41	Transmission-Demand	OPERLAB Adj	20	98	3	29
42	Distribution-Demand	OPERLAB Adj	17	84	2	25
43	Distribution-Customer	OPERLAB Adj	146	704	20	212
44						
45	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
46	Storage-Demand		626	3,018	84	909
47	Transmission-Demand		1,100	5,299	148	1,596
48	Distribution-Demand		946	4,556	127	1,372
49	Distribution-Customer		7,928	38,200	1,065	11,504
50						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Regulatory commission expenses	928				
2	Storage-Demand	OPERLAB Adj	-	3,004	11,064	63,975
3	Transmission-Demand	OPERLAB Adj	-	5,275	19,426	112,325
4	Distribution-Demand	OPERLAB Adj	-	4,535	16,701	96,566
5	Distribution-Customer	OPERLAB Adj	-	38,023	140,036	809,704
6						
7	Duplicate charges -- Credit	929				
8	Storage-Demand	OPERLAB Adj	-	(604)	(2,225)	(12,866)
9	Transmission-Demand	OPERLAB Adj	-	(1,061)	(3,907)	(22,589)
10	Distribution-Demand	OPERLAB Adj	-	(912)	(3,359)	(19,420)
11	Distribution-Customer	OPERLAB Adj	-	(7,647)	(28,162)	(162,834)
12						
13	General advertising expenses	930				
14	Storage-Demand	OPERLAB Adj	-	(319)	(1,175)	(6,796)
15	Transmission-Demand	OPERLAB Adj	-	(560)	(2,063)	(11,931)
16	Distribution-Demand	OPERLAB Adj	-	(482)	(1,774)	(10,257)
17	Distribution-Customer	OPERLAB Adj	-	(4,039)	(14,875)	(86,008)
18						
19	Rents	931				
20	Storage-Demand	OPERLAB Adj	-	2,069	7,621	44,067
21	Transmission-Demand	OPERLAB Adj	-	3,633	13,381	77,371
22	Distribution-Demand	OPERLAB Adj	-	3,124	11,504	66,516
23	Distribution-Customer	OPERLAB Adj	-	26,191	96,459	557,738
24						
25	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS					
26	Storage-Demand		-	15,182	55,916	323,310
27	Transmission-Demand		-	26,656	98,174	567,654
28	Distribution-Demand		-	22,917	84,401	488,014
29	Distribution-Customer		-	192,156	707,697	4,091,985
30						
31						
32	ADMINISTRATIVE AND GENERAL MAINTENANCE					
33	Maintenance of general plant	932				
34	Storage-Demand	OPERLAB Adj	-	336	1,236	7,148
35	Transmission-Demand	OPERLAB Adj	-	589	2,171	12,551
36	Distribution-Demand	OPERLAB Adj	-	507	1,866	10,790
37	Distribution-Customer	OPERLAB Adj	-	4,249	15,647	90,473
38						
39	Other A&G	935				
40	Storage-Demand	OPERLAB Adj	-	6	23	134
41	Transmission-Demand	OPERLAB Adj	-	11	41	236
42	Distribution-Demand	OPERLAB Adj	-	10	35	202
43	Distribution-Customer	OPERLAB Adj	-	80	294	1,698
44						
45	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE					
46	Storage-Demand		-	342	1,259	7,282
47	Transmission-Demand		-	600	2,211	12,786
48	Distribution-Demand		-	516	1,901	10,992
49	Distribution-Customer		-	4,328	15,941	92,171
50						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1						
2	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
3	Storage-Demand		6,369,825	4,800,738	912,322	42,943
4	Transmission-Demand		11,183,865	8,428,930	1,601,816	75,398
5	Distribution-Demand		9,614,809	7,246,381	1,377,087	64,820
6	Distribution-Customer		80,619,928	60,760,720	11,546,841	543,515
7	TOTAL		107,788,427	81,236,769	15,438,067	726,677
8						
9	TOTAL O&M PRO FORMA					
10	Storage-Demand		13,068,504	7,466,489	2,500,898	249,846
11	Transmission-Demand		19,497,161	11,083,446	2,955,449	211,429
12	Distribution-Demand		21,385,760	15,841,160	3,068,838	170,306
13	Distribution-Customer		181,132,751	146,595,560	23,800,251	813,891
14	TOTAL		235,084,176	180,986,656	32,325,436	1,445,472
15						
16						
17	DEPRECIATION EXPENSE PRO FORMA					
18	Intangible	Depr-Intangible				
19	Storage-Demand		-			
20	Transmission-Demand		-			
21	Distribution-Demand		-			
22	Distribution-Customer	UTILPLT Adj	29,596,257	14,481,520	5,054,959	451,057
23						
24	Production	Depr-Prod				
25	Storage-Demand		-			
26	Transmission-Demand		-			
27	Distribution-Demand		-			
28	Distribution-Customer		-			
29						
30	Storage	Depr-Storage				
31	Storage-Demand	WINTHRU	12,271,054	7,122,673	4,209,196	540,292
32	Transmission-Demand		-			
33	Distribution-Demand		-			
34	Distribution-Customer		-			
35						
36	Transmission	Depr-Trans				
37	Storage-Demand		-			
38	Transmission-Demand	DESDMD	89,782,871	28,668,544	14,619,117	1,469,121
39	Distribution-Demand		-			
40	Distribution-Customer		-			
41						
42	Distribution Demand	Depr-Dist Demand Plant				
43	Storage-Demand		-			
44	Transmission-Demand		-			
45	Distribution-Demand	MSMPLT Adj	7,775,204	6,076,504	1,110,548	51,889
46	Distribution-Customer		-			
47						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1						
2	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
3	Storage-Demand		28,436	137,012	3,818	41,263
4	Transmission-Demand		49,927	240,560	6,704	72,447
5	Distribution-Demand		42,923	206,811	5,763	62,283
6	Distribution-Customer		359,905	1,734,102	48,326	522,241
7	TOTAL		481,191	2,318,485	64,612	698,234
8						
9	TOTAL O&M PRO FORMA					
10	Storage-Demand		184,706	299,240	14,429	168,950
11	Transmission-Demand		132,751	846,709	6,704	72,447
12	Distribution-Demand		115,372	727,845	21,514	248,388
13	Distribution-Customer		525,051	2,754,187	91,259	968,029
14	TOTAL		957,880	4,627,981	133,906	1,457,813
15						
16						
17	DEPRECIATION EXPENSE PRO FORMA					
18	Intangible	Depr-Intangible				
19	Storage-Demand					
20	Transmission-Demand					
21	Distribution-Demand					
22	Distribution-Customer	UTILPLT Adj	292,837	1,750,620	18,001	210,640
23						
24	Production	Depr-Prod				
25	Storage-Demand					
26	Transmission-Demand					
27	Distribution-Demand					
28	Distribution-Customer					
29						
30	Storage	Depr-Storage				
31	Storage-Demand	WINTHRU	398,892	-	-	-
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Transmission	Depr-Trans				
37	Storage-Demand					
38	Transmission-Demand	DESDMD	894,487	6,546,350	-	-
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Distribution Demand	Depr-Dist Demand Plant				
43	Storage-Demand					
44	Transmission-Demand					
45	Distribution-Demand	MSMPLT Adj	35,447	257,180	9,044	104,855
46	Distribution-Customer					
47						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1						
2	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
3	Storage-Demand		-	15,524	57,175	330,592
4	Transmission-Demand		-	27,257	100,386	580,440
5	Distribution-Demand		-	23,433	86,302	499,006
6	Distribution-Customer		-	196,484	723,638	4,184,156
7	TOTAL		-	262,698	967,501	5,594,195
8						
9	TOTAL O&M PRO FORMA					
10	Storage-Demand		-	38,543	96,892	2,048,511
11	Transmission-Demand		-	89,810	431,075	3,667,341
12	Distribution-Demand		-	85,872	297,865	808,599
13	Distribution-Customer		-	313,946	1,081,726	4,188,851
14	TOTAL		-	528,171	1,907,559	10,713,302
15						
16						
17	DEPRECIATION EXPENSE PRO FORMA					
18	Intangible	Depr-Intangible				
19	Storage-Demand					
20	Transmission-Demand					
21	Distribution-Demand					
22	Distribution-Customer	UTILPLT Adj	-	190,163	871,788	6,274,672
23						
24	Production	Depr-Prod				
25	Storage-Demand					
26	Transmission-Demand					
27	Distribution-Demand					
28	Distribution-Customer					
29						
30	Storage	Depr-Storage				
31	Storage-Demand	WINTHRU	-	-	-	-
32	Transmission-Demand					
33	Distribution-Demand					
34	Distribution-Customer					
35						
36	Transmission	Depr-Trans				
37	Storage-Demand					
38	Transmission-Demand	DESDMD	-	675,568	3,571,422	33,338,264
39	Distribution-Demand					
40	Distribution-Customer					
41						
42	Distribution Demand	Depr-Dist Demand Plant				
43	Storage-Demand					
44	Transmission-Demand					
45	Distribution-Demand	MSMPLT Adj	-	31,124	98,277	335
46	Distribution-Customer					
47						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Distribution Customer					
2	Storage-Demand		-			
3	Transmission-Demand		-			
4	Distribution-Demand		-			
5	Distribution-Customer	METAVG	9,884,689	7,287,310	2,405,082	47,470
6						
7	Distribution Mains					
8	Storage-Demand		-			
9	Transmission-Demand		-			
10	Distribution-Demand	MAINPLT Adj	11,608,808	8,720,777	1,598,239	105,972
11	Distribution-Customer	MAINPLT Adj	23,870,433	17,931,965	3,286,354	217,903
12						
13	Distribution Services					
14	Storage-Demand		-			
15	Transmission-Demand		-			
16	Distribution-Demand		-			
17	Distribution-Customer	SVCUNIT	32,603,268	28,191,588	4,284,834	40,042
18						
19	Distribution Other					
20	Storage-Demand		-			
21	Transmission-Demand		-			
22	Distribution-Demand	MSMPLT Adj	89,236	69,740	12,746	596
23	Distribution-Customer	MSMPLT Adj	199,422	155,853	28,484	1,331
24						
25	General					
26	Storage-Demand					
27	Transmission-Demand	UTILPLT Adj	1,447,668	708,348	247,258	22,063
28	Distribution-Demand	UTILPLT Adj	14,681,199	7,183,546	2,507,508	223,747
29	Distribution-Customer	UTILPLT Adj	2,937,994	1,437,567	501,801	44,776
30						
31	TOTAL DEPRECIATION EXPENSE PRO FORMA					
32	Storage-Demand		13,718,722	7,831,021	4,456,454	562,355
33	Transmission-Demand		104,464,070	35,852,090	17,126,625	1,692,867
34	Distribution-Demand		22,411,241	16,304,589	3,223,334	203,232
35	Distribution-Customer		102,719,795	71,260,861	16,181,120	857,867
36	TOTAL		243,313,828	131,248,562	40,987,533	3,316,321
37						
38	TAXES PRO FORMA					
39	Payroll Taxes	PAYROLLTAX				
40	Storage-Demand					
41	Transmission-Demand	OPERLAB Adj	373,924	281,815	53,556	2,521
42	Distribution-Demand	OPERLAB Adj	656,520	494,799	94,031	4,426
43	Distribution-Customer	OPERLAB Adj	564,413	425,380	80,838	3,805
44	TOTAL	OPERLAB Adj	4,732,587	3,566,803	677,828	31,906
45			6,327,444	4,768,797	906,252	42,658

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Distribution Customer	Depr-Dist Cust Plant				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	METAVG	25,624	60,166	7,219	46,330
6						
7	Distribution Mains	Depr-Dist Mains				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MAINPLT Adj	74,648	568,905	19,169	228,939
11	Distribution-Customer	MAINPLT Adj	153,495	1,169,803	39,415	470,752
12						
13	Distribution Services	Depr-Dist Services				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	SVCUNIT	17,481	40,998	3,099	19,972
18						
19	Distribution Other	Depr-Dist Other				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand	MSMPLT Adj	407	2,952	104	1,203
23	Distribution-Customer	MSMPLT Adj	909	6,596	232	2,689
24						
25	General	Depr-General				
26	Storage-Demand	UTILPLT Adj	14,324	85,630	880	10,303
27	Transmission-Demand	UTILPLT Adj	145,261	868,393	8,929	104,488
28	Distribution-Demand	UTILPLT Adj	29,070	173,782	1,787	20,910
29	Distribution-Customer	UTILPLT Adj	64,964	388,363	3,993	46,729
30						
31	TOTAL DEPRECIATION EXPENSE PRO FORMA					
32	Storage-Demand		413,216	85,630	880	10,303
33	Transmission-Demand		1,039,748	7,414,744	8,929	104,488
34	Distribution-Demand		139,572	1,002,820	30,103	355,907
35	Distribution-Customer		555,309	3,416,546	71,958	797,112
36	TOTAL		2,147,845	11,919,738	111,871	1,267,810
37						
38	TAXES PRO FORMA					
39	Payroll Taxes	PAYROLLTAX				
40	Storage-Demand	OPERLAB Adj	1,669	8,043	224	2,422
41	Transmission-Demand	OPERLAB Adj	2,931	14,121	394	4,253
42	Distribution-Demand	OPERLAB Adj	2,520	12,140	338	3,656
43	Distribution-Customer	OPERLAB Adj	21,127	101,796	2,837	30,657
44	TOTAL		28,247	136,101	3,793	40,988
45						

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Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Distribution Customer	Depr-Dist Cust Plant				
2	Storage-Demand					
3	Transmission-Demand					
4	Distribution-Demand					
5	Distribution-Customer	METAVG	-	2,905	556	2,028
6						
7	Distribution Mains	Depr-Dist Mains				
8	Storage-Demand					
9	Transmission-Demand					
10	Distribution-Demand	MAINPLT Adj	-	69,744	222,257	158
11	Distribution-Customer	MAINPLT Adj	-	143,411	457,012	325
12						
13	Distribution Services	Depr-Dist Services				
14	Storage-Demand					
15	Transmission-Demand					
16	Distribution-Demand		-	-	-	-
17	Distribution-Customer	SVCUNIT	-	2,347	449	2,460
18						
19	Distribution Other	Depr-Dist Other				
20	Storage-Demand					
21	Transmission-Demand					
22	Distribution-Demand	MSMPLT Adj	-	357	1,128	4
23	Distribution-Customer	MSMPLT Adj	-	798	2,521	9
24						
25	General	Depr-General				
26	Storage-Demand	UTILPLT Adj	-	9,302	42,643	306,919
27	Transmission-Demand	UTILPLT Adj	-	94,330	432,450	3,112,546
28	Distribution-Demand	UTILPLT Adj	-	18,877	86,542	622,881
29	Distribution-Customer	UTILPLT Adj	-	42,186	193,400	1,391,993
30						
31	TOTAL DEPRECIATION EXPENSE PRO FORMA					
32	Storage-Demand		-	9,302	42,643	306,919
33	Transmission-Demand		-	769,898	4,003,871	36,450,809
34	Distribution-Demand		-	120,103	408,203	623,378
35	Distribution-Customer		-	381,810	1,525,726	7,671,486
36	TOTAL		-	1,281,112	5,980,444	45,052,592
37						
38	TAXES PRO FORMA					
39	Payroll Taxes	PAYROLLTAX				
40	Storage-Demand	OPERLAB Adj	-	911	3,356	19,407
41	Transmission-Demand	OPERLAB Adj	-	1,600	5,893	34,073
42	Distribution-Demand	OPERLAB Adj	-	1,376	5,066	29,293
43	Distribution-Customer	OPERLAB Adj	-	11,534	42,479	245,620
44	TOTAL		-	15,421	56,795	328,393
45						

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Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	Other General Taxes					
2	Storage-Demand	UTILPLT Adj	1,871,767	915,860	319,693	28,526
3	Transmission-Demand	UTILPLT Adj	18,982,093	9,287,984	3,242,089	289,294
4	Distribution-Demand	UTILPLT Adj	3,829,865	1,873,962	654,130	58,368
5	Distribution-Customer	UTILPLT Adj	8,558,849	4,187,865	1,461,828	130,440
6	TOTAL		33,242,573	16,265,672	5,677,740	506,628
7						
8	State Income Taxes	INCTAX-1				
9	Storage-Demand	TOTRB Adj	371,137	185,382	63,460	5,627
10	Transmission-Demand	TOTRB Adj	3,204,466	1,600,626	547,925	48,583
11	Distribution-Demand	TOTRB Adj	664,073	331,703	113,548	10,068
12	Distribution-Customer	TOTRB Adj	1,570,325	784,375	268,507	23,808
13	TOTAL		5,810,001	2,902,087	993,441	88,085
14						
15	Federal Income Taxes	INCTAX-2				
16	Storage-Demand	TOTRB Adj	3,143,936	1,570,391	537,575	47,665
17	Transmission-Demand	TOTRB Adj	27,145,333	13,559,053	4,641,527	411,550
18	Distribution-Demand	TOTRB Adj	5,625,421	2,809,889	961,880	85,287
19	Distribution-Customer	TOTRB Adj	13,302,371	6,644,514	2,274,546	201,677
20	TOTAL		49,217,061	24,583,848	8,415,528	746,179
21						
22	Amortization of Investment Tax Credits	INCTAX-3				
23	Storage-Demand	TOTRB Adj	(1,722)	(860)	(294)	(26)
24	Transmission-Demand	TOTRB Adj	(14,866)	(7,425)	(2,542)	(225)
25	Distribution-Demand	TOTRB Adj	(3,081)	(1,539)	(527)	(47)
26	Distribution-Customer	TOTRB Adj	(7,285)	(3,639)	(1,246)	(110)
27	TOTAL		(26,953)	(13,463)	(4,609)	(409)
28						
29	TOTAL TAXES PRO FORMA					
30	Storage-Demand		5,759,043	2,952,589	973,989	84,313
31	Transmission-Demand		49,973,547	24,935,036	8,523,030	753,627
32	Distribution-Demand		10,680,691	5,439,396	1,809,870	157,482
33	Distribution-Customer		28,156,847	15,179,919	4,681,463	387,720
34	TOTAL		94,570,127	48,506,940	15,988,352	1,383,142
35						
36	PURCHASED GAS COSTS PRO FORMA					
37	Purchased Gas Costs	PURCHGAS	370,963,990	174,481,807	114,625,622	17,319,573
38						
39	Cost if Gas - Rate 142	COG142				
40	Storage-Demand	TOTRB Adj	27,433	13,703	4,691	416
41	Transmission-Demand	TOTRB Adj	236,865	118,314	40,501	3,591
42	Distribution-Demand	TOTRB Adj	49,086	24,519	8,393	744
43	Distribution-Customer	TOTRB Adj	116,074	57,979	19,847	1,760
44						
45	TOTAL COST OF GAS		371,393,448	174,696,321	114,699,054	17,326,084
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	Other General Taxes					
2	Storage-Demand	UTILPLT Adj	18,520	110,715	1,138	13,322
3	Transmission-Demand	UTILPLT Adj	187,816	1,122,792	11,545	135,098
4	Distribution-Demand	UTILPLT Adj	37,894	226,537	2,329	27,258
5	Distribution-Customer	UTILPLT Adj	84,684	506,256	5,206	60,914
6	TOTAL		328,915	1,966,299	20,219	236,592
7						
8	State Income Taxes	INCTAX-1				
9	Storage-Demand	TOTRB Adj	3,665	21,277	223	2,602
10	Transmission-Demand	TOTRB Adj	31,648	183,712	1,924	22,465
11	Distribution-Demand	TOTRB Adj	6,559	38,071	399	4,656
12	Distribution-Customer	TOTRB Adj	15,509	90,027	943	11,009
13	TOTAL		57,381	333,087	3,489	40,731
14						
15	Federal Income Taxes	INCTAX-2				
16	Storage-Demand	TOTRB Adj	31,050	180,242	1,888	22,041
17	Transmission-Demand	TOTRB Adj	268,093	1,556,241	16,299	190,304
18	Distribution-Demand	TOTRB Adj	55,558	322,505	3,378	39,437
19	Distribution-Customer	TOTRB Adj	131,377	762,624	7,987	93,257
20	TOTAL		486,079	2,821,613	29,551	345,039
21						
22	Amortization of Investment Tax Credits	INCTAX-3				
23	Storage-Demand	TOTRB Adj	(17)	(99)	(1)	(12)
24	Transmission-Demand	TOTRB Adj	(147)	(852)	(9)	(104)
25	Distribution-Demand	TOTRB Adj	(30)	(177)	(2)	(22)
26	Distribution-Customer	TOTRB Adj	(72)	(418)	(4)	(51)
27	TOTAL		(266)	(1,545)	(16)	(189)
28						
29	TOTAL TAXES PRO FORMA					
30	Storage-Demand		54,888	320,178	3,472	40,374
31	Transmission-Demand		490,342	2,876,014	30,153	352,016
32	Distribution-Demand		102,500	599,077	6,442	74,985
33	Distribution-Customer		252,626	1,460,286	16,968	195,786
34	TOTAL		900,355	5,255,555	57,035	663,161
35						
36	PURCHASED GAS COSTS PRO FORMA					
37	Purchased Gas Costs	PURCHGAS	18,189,567	16,917,893	9,646,957	10,050,978
38						
39	Cost if Gas - Rate 142	COG142				
40	Storage-Demand	TOTRB Adj	271	1,573	16	192
41	Transmission-Demand	TOTRB Adj	2,339	13,579	142	1,661
42	Distribution-Demand	TOTRB Adj	485	2,814	29	344
43	Distribution-Customer	TOTRB Adj	1,146	6,655	70	814
44						
45	TOTAL COST OF GAS		18,193,808	16,942,514	9,647,215	10,053,989
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	Other General Taxes					
2	Storage-Demand	OTHERTAX				
3	Transmission-Demand	UTILPLT Adj	-	12,027	55,135	396,831
4	Distribution-Demand	UTILPLT Adj	-	121,964	559,137	4,024,374
5	Distribution-Customer	UTILPLT Adj	-	24,608	112,813	811,966
6	TOTAL	UTILPLT Adj	-	54,993	252,110	1,814,553
7			-	213,591	979,194	7,047,724
8	State Income Taxes	INCTAX-1				
9	Storage-Demand	TOTRB Adj	-	2,312	10,577	76,011
10	Transmission-Demand	TOTRB Adj	-	19,965	91,326	656,292
11	Distribution-Demand	TOTRB Adj	-	4,137	18,926	136,006
12	Distribution-Customer	TOTRB Adj	-	9,784	44,754	321,611
13	TOTAL	TOTRB Adj	-	36,199	165,582	1,189,919
14						
15	Federal Income Taxes	INCTAX-2				
16	Storage-Demand	TOTRB Adj	-	19,588	89,601	643,895
17	Transmission-Demand	TOTRB Adj	-	169,128	773,630	5,559,508
18	Distribution-Demand	TOTRB Adj	-	35,049	160,322	1,152,116
19	Distribution-Customer	TOTRB Adj	-	82,880	379,112	2,724,396
20	TOTAL	TOTRB Adj	-	306,645	1,402,664	10,079,915
21						
22	Amortization of Investment Tax Credits	INCTAX-3				
23	Storage-Demand	TOTRB Adj	-	(11)	(49)	(353)
24	Transmission-Demand	TOTRB Adj	-	(93)	(424)	(3,045)
25	Distribution-Demand	TOTRB Adj	-	(19)	(88)	(631)
26	Distribution-Customer	TOTRB Adj	-	(45)	(208)	(1,492)
27	TOTAL	TOTRB Adj	-	(168)	(768)	(5,520)
28						
29	TOTAL TAXES PRO FORMA					
30	Storage-Demand		-	34,828	158,620	1,135,791
31	Transmission-Demand		-	312,565	1,429,562	10,271,203
32	Distribution-Demand		-	65,151	297,039	2,128,749
33	Distribution-Customer		-	159,145	718,247	5,104,688
34	TOTAL		-	571,688	2,603,467	18,640,431
35						
36	PURCHASED GAS COSTS PRO FORMA					
37	Purchased Gas Costs	PURCHGAS				
38		PROFORMACOG	-	83,879	2,916,000	6,731,713
39	Cost if Gas - Rate 142	COG142				
40	Storage-Demand	TOTRB Adj	-	171	782	5,618
41	Transmission-Demand	TOTRB Adj	-	1,476	6,751	48,511
42	Distribution-Demand	TOTRB Adj	-	306	1,399	10,053
43	Distribution-Customer	TOTRB Adj	-	723	3,308	23,773
44						
45	TOTAL COST OF GAS		-	86,555	2,928,239	6,819,669
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OPERATING REVENUE					
2	SALES OF GAS AND GAS TRANSPORTATION PRO FORMA					
3	Gas Sales & Transportation Revenue	PROFORMAREV	(1,268,846,047)	(692,028,940)	(318,829,685)	(42,234,700)
4	NGV and Gas Light Revenue	NGVREV				
5	Storage-Demand	TOTRB Adj	(103,337)	(51,617)	(17,669)	(1,567)
6	Transmission-Demand	TOTRB Adj	(892,230)	(445,667)	(152,561)	(13,527)
7	Distribution-Demand	TOTRB Adj	(184,900)	(92,357)	(31,616)	(2,803)
8	Distribution-Customer	TOTRB Adj	(437,231)	(218,396)	(74,761)	(6,629)
9	TOTAL		(1,617,697)	(808,037)	(276,607)	(24,526)
10						
11	TOTAL OPERATING REVENUE PRO FORMA		(1,270,463,743)	(692,836,978)	(319,106,292)	(42,259,226)
12						
13	OTHER GAS REVENUE	49500				
14	Other Operating Revenues	OTHERREV1				
15	Storage-Demand	TOTRB Adj	(255,080)	(127,412)	(43,616)	(3,867)
16	Transmission-Demand	TOTRB Adj	(2,202,406)	(1,100,098)	(376,585)	(33,391)
17	Distribution-Demand	TOTRB Adj	(456,412)	(227,977)	(78,041)	(6,920)
18	Distribution-Customer	TOTRB Adj	(1,079,273)	(539,095)	(184,543)	(16,363)
19	TOTAL		(3,993,171)	(1,994,583)	(682,784)	(60,540)
20						
21	TOTAL REVENUE		(1,274,456,914)	(694,831,560)	(319,789,077)	(42,319,767)
22						
23						
24	MARGIN PRO FORMA REVENUE		897,882,057	517,547,134	204,204,064	24,915,127
25						
26						
27	UTILITY INCOME WITH PRO FORMA		330,095,334	159,393,082	115,788,701	18,848,747
28						
29	Less Interest on Customer Deposits	OTHERINT				
30	Storage-Demand	UTILPLT Adj	(54,515)	(26,674)	(9,311)	(831)
31	Transmission-Demand	UTILPLT Adj	(470,694)	(230,312)	(80,393)	(7,174)
32	Distribution-Demand	UTILPLT Adj	(97,543)	(47,728)	(16,660)	(1,487)
33	Distribution-Customer	UTILPLT Adj	(230,660)	(112,862)	(39,396)	(3,515)
34	TOTAL		(853,412)	(417,577)	(145,760)	(13,006)
35						
36						
37	UTILITY NET OPERATING INCOME PRO FORMA		329,241,922	158,975,505	115,642,941	18,835,740
38						
39						
40	RETURN ON RATE BASE PRO FORMA		5.13%	4.96%	10.54%	19.37%
41						

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Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OPERATING REVENUE					
2	SALES OF GAS AND GAS TRANSPORTATION PRO FORMA					
3	Gas Sales & Transportation Revenue	OPERREV				
4	NGV and Gas Light Revenue	NGVREV				
5	Storage-Demand	TOTRB Adj	(1,021)	(5,924)	(62)	(724)
6	Transmission-Demand	TOTRB Adj	(8,812)	(51,151)	(536)	(6,255)
7	Distribution-Demand	TOTRB Adj	(1,826)	(10,600)	(111)	(1,296)
8	Distribution-Customer	TOTRB Adj	(4,318)	(25,066)	(263)	(3,065)
9	TOTAL		(15,977)	(92,743)	(971)	(11,341)
10						
11	TOTAL OPERATING REVENUE PRO FORMA		(21,489,735)	(34,375,938)	(10,968,784)	(23,640,657)
12						
13	OTHER GAS REVENUE	49500				
14	Other Operating Revenues	OTHERREV1				
15	Storage-Demand	TOTRB Adj	(2,519)	(14,624)	(153)	(1,788)
16	Transmission-Demand	TOTRB Adj	(21,751)	(126,264)	(1,322)	(15,440)
17	Distribution-Demand	TOTRB Adj	(4,508)	(26,166)	(274)	(3,200)
18	Distribution-Customer	TOTRB Adj	(10,659)	(61,875)	(648)	(7,566)
19	TOTAL		(39,437)	(228,928)	(2,398)	(27,994)
20						
21	TOTAL REVENUE		(21,529,172)	(34,604,866)	(10,971,182)	(23,668,651)
22						
23						
24	MARGIN PRO FORMA REVENUE		3,284,191	17,365,303	1,320,855	13,578,338
25						
26						
27	UTILITY INCOME WITH PRO FORMA		(670,717)	(4,140,921)	1,021,153	10,225,878
28						
29	Less Interest on Customer Deposits	OTHERINT				
30	Storage-Demand	UTILPLT Adj	(539)	(3,225)	(33)	(388)
31	Transmission-Demand	UTILPLT Adj	(4,657)	(27,842)	(286)	(3,350)
32	Distribution-Demand	UTILPLT Adj	(965)	(5,770)	(59)	(694)
33	Distribution-Customer	UTILPLT Adj	(2,282)	(13,644)	(140)	(1,642)
34	TOTAL		(8,444)	(50,479)	(519)	(6,074)
35						
36						
37	UTILITY NET OPERATING INCOME PRO FORMA		(679,161)	(4,191,401)	1,020,634	10,219,804
38						
39						
40	RETURN ON RATE BASE PRO FORMA		-1.07%	-1.14%	26.50%	22.73%
41						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OPERATING REVENUE					
2	SALES OF GAS AND GAS TRANSPORTATION PRO FORMA					
3	Gas Sales & Transportation Revenue	OPERREV	(113,382)	(8,508,520)	(10,072,705)	(106,704,031)
4	NGV and Gas Light Revenue	NGVREV				
5	Storage-Demand	TOTRB Adj	-	(644)	(2,945)	(21,164)
6	Transmission-Demand	TOTRB Adj	-	(5,559)	(25,428)	(182,733)
7	Distribution-Demand	TOTRB Adj	-	(1,152)	(5,270)	(37,868)
8	Distribution-Customer	TOTRB Adj	-	(2,724)	(12,461)	(89,547)
9	TOTAL		-	(10,079)	(46,104)	(331,313)
10						
11	TOTAL OPERATING REVENUE PRO FORMA		(113,382)	(8,518,599)	(10,118,809)	(107,035,344)
12						
13	OTHER GAS REVENUE	49500				
14	Other Operating Revenues	OTHERREV1				
15	Storage-Demand	TOTRB Adj	-	(1,589)	(7,270)	(52,242)
16	Transmission-Demand	TOTRB Adj	-	(13,722)	(62,768)	(451,064)
17	Distribution-Demand	TOTRB Adj	-	(2,844)	(13,008)	(93,476)
18	Distribution-Customer	TOTRB Adj	-	(6,724)	(30,759)	(221,041)
19	TOTAL		-	(24,879)	(113,804)	(817,823)
20						
21	TOTAL REVENUE		(113,382)	(8,543,478)	(10,232,612)	(107,853,166)
22						
23						
24	MARGIN PRO FORMA REVENUE		113,382	8,424,641	7,156,705	99,972,317
25						
26						
27	UTILITY INCOME WITH PRO FORMA		113,382	6,075,952	(3,187,096)	26,627,173
28						
29	Less Interest on Customer Deposits	OTHERINT				
30	Storage-Demand	UTILPLT Adj	-	(350)	(1,606)	(11,558)
31	Transmission-Demand	UTILPLT Adj	-	(3,024)	(13,865)	(99,791)
32	Distribution-Demand	UTILPLT Adj	-	(627)	(2,873)	(20,680)
33	Distribution-Customer	UTILPLT Adj	-	(1,482)	(6,794)	(48,902)
34	TOTAL		-	(5,483)	(25,138)	(180,931)
35						
36						
37	UTILITY NET OPERATING INCOME PRO FORMA		113,382	6,070,469	(3,212,234)	26,446,242
38						
39						
40	RETURN ON RATE BASE PRO FORMA		0.00%	15.19%	-1.76%	2.01%
41						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	O&M					
4	TOTAL O&M PRO FORMA					
5	Storage-Demand		13,068,504	7,466,489	2,500,898	249,846
6	Transmission-Demand		19,497,161	11,083,446	2,955,449	211,429
7	Distribution-Demand		21,385,760	15,841,160	3,068,838	170,306
8	Distribution-Customer		181,132,751	146,595,560	23,800,251	813,891
9	TOTAL		235,084,176	180,986,656	32,325,436	1,445,472
10						
11	Customer records and collection expenses	903				
12	Storage-Demand		-	-	-	-
13	Transmission-Demand		-	-	-	-
14	Distribution-Demand		-	-	-	-
15	Distribution-Customer	UNCOLL	887,511	754,384	119,814	13,313
16	TOTAL		887,511	754,384	119,814	13,313
17						
18	Regulatory commission expenses	928				
19	Storage-Demand	OPERLAB Adj	13,769	10,377	1,972	93
20	Transmission-Demand	OPERLAB Adj	24,175	18,220	3,463	163
21	Distribution-Demand	OPERLAB Adj	20,784	15,664	2,977	140
22	Distribution-Customer	OPERLAB Adj	174,271	131,342	24,960	1,175
23	TOTAL		232,999	175,604	33,371	1,571
24						
25	TOTAL O&M AT PROPOSED RATES					
26	Storage-Demand		13,082,273	7,476,866	2,502,871	249,939
27	Transmission-Demand		19,521,337	11,101,666	2,958,912	211,592
28	Distribution-Demand		21,406,543	15,856,824	3,071,815	170,446
29	Distribution-Customer		182,194,533	147,481,287	23,945,025	828,379
30	TOTAL		236,204,686	181,916,644	32,478,622	1,460,356
31						
32	DEPRECIATION EXPENSE					
33	Storage-Demand		13,718,722	7,831,021	4,456,454	562,355
34	Transmission-Demand		104,464,070	35,852,090	17,126,625	1,692,867
35	Distribution-Demand		22,411,241	16,304,589	3,223,334	203,232
36	Distribution-Customer		102,719,795	71,260,861	16,181,120	857,867
37	TOTAL		243,313,828	131,248,562	40,987,533	3,316,321
38						
39	TAXES PROPOSED RATES					
40	Total Taxes Pro Forma					
41	Storage-Demand		5,759,043	2,952,589	973,989	84,313
42	Transmission-Demand		49,973,547	24,935,036	8,523,030	753,627
43	Distribution-Demand		10,680,691	5,439,396	1,809,870	157,482
44	Distribution-Customer		28,156,847	15,179,919	4,681,463	387,720
45	TOTAL		94,570,127	48,506,940	15,988,352	1,383,142
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	O&M					
4	TOTAL O&M PRO FORMA					
5	Storage-Demand		184,706	299,240	14,429	168,950
6	Transmission-Demand		132,751	846,709	6,704	72,447
7	Distribution-Demand		115,372	727,845	21,514	248,388
8	Distribution-Customer		525,051	2,754,187	91,259	968,029
9	TOTAL		957,880	4,627,981	133,906	1,457,813
10						
11	Customer records and collection expenses	903				
12	Storage-Demand		-	-	-	-
13	Transmission-Demand		-	-	-	-
14	Distribution-Demand		-	-	-	-
15	Distribution-Customer	UNCOLL	-	-	-	-
16			-	-	-	-
17						
18	Regulatory commission expenses	928				
19	Storage-Demand	OPERLAB Adj	61	296	8	89
20	Transmission-Demand	OPERLAB Adj	108	520	14	157
21	Distribution-Demand	OPERLAB Adj	93	447	12	135
22	Distribution-Customer	OPERLAB Adj	778	3,748	104	1,129
23	TOTAL		1,040	5,012	140	1,509
24						
25	TOTAL O&M AT PROPOSED RATES					
26	Storage-Demand		184,768	299,537	14,437	169,039
27	Transmission-Demand		132,859	847,229	6,718	72,604
28	Distribution-Demand		115,465	728,292	21,527	248,523
29	Distribution-Customer		525,829	2,757,936	91,364	969,158
30	TOTAL		958,920	4,632,993	134,046	1,459,323
31						
32	DEPRECIATION EXPENSE					
33	Storage-Demand		413,216	85,630	880	10,303
34	Transmission-Demand		1,039,748	7,414,744	8,929	104,488
35	Distribution-Demand		139,572	1,002,820	30,103	355,907
36	Distribution-Customer		555,309	3,416,546	71,958	797,112
37	TOTAL		2,147,845	11,919,738	111,871	1,267,810
38						
39	TAXES PROPOSED RATES					
40	Total Taxes Pro Forma					
41	Storage-Demand		54,888	320,178	3,472	40,374
42	Transmission-Demand		490,342	2,876,014	30,153	352,016
43	Distribution-Demand		102,500	599,077	6,442	74,985
44	Distribution-Customer		252,626	1,460,286	16,968	195,786
45	TOTAL		900,355	5,255,555	57,035	663,161
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	UTILITY INCOME AT PROPOSED RATES					
2						
3	O&M					
4	TOTAL O&M PRO FORMA					
5	Storage-Demand		-	38,543	96,892	2,048,511
6	Transmission-Demand		-	89,810	431,075	3,667,341
7	Distribution-Demand		-	85,872	297,865	808,599
8	Distribution-Customer		-	313,946	1,081,726	4,188,851
9	TOTAL		-	528,171	1,907,559	10,713,302
10						
11	Customer records and collection expenses	903				
12	Storage-Demand		-	-	-	-
13	Transmission-Demand		-	-	-	-
14	Distribution-Demand		-	-	-	-
15	Distribution-Customer	UNCOLL	-	-	-	-
16			-	-	-	-
17						
18	Regulatory commission expenses	928				
19	Storage-Demand	OPERLAB Adj	-	34	124	715
20	Transmission-Demand	OPERLAB Adj	-	59	217	1,255
21	Distribution-Demand	OPERLAB Adj	-	51	187	1,079
22	Distribution-Customer	OPERLAB Adj	-	425	1,564	9,045
23	TOTAL		-	568	2,091	12,093
24						
25	TOTAL O&M AT PROPOSED RATES					
26	Storage-Demand		-	38,576	97,016	2,049,225
27	Transmission-Demand		-	89,869	431,292	3,668,596
28	Distribution-Demand		-	85,923	298,052	809,677
29	Distribution-Customer		-	314,371	1,083,290	4,197,896
30	TOTAL		-	528,739	1,909,650	10,725,394
31						
32	DEPRECIATION EXPENSE					
33	Storage-Demand		-	9,302	42,643	306,919
34	Transmission-Demand		-	769,898	4,003,871	36,450,809
35	Distribution-Demand		-	120,103	408,203	623,378
36	Distribution-Customer		-	381,810	1,525,726	7,671,486
37	TOTAL		-	1,281,112	5,980,444	45,052,592
38						
39	TAXES PROPOSED RATES					
40	Total Taxes Pro Forma					
41	Storage-Demand		-	34,828	158,620	1,135,791
42	Transmission-Demand		-	312,565	1,429,562	10,271,203
43	Distribution-Demand		-	65,151	297,039	2,128,749
44	Distribution-Customer		-	159,145	718,247	5,104,688
45	TOTAL		-	571,688	2,603,467	18,640,431
46						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	State Income Tax Change					
2	Storage-Demand	TOTRB Adj	288,852	144,281	49,390	4,379
3	Transmission-Demand	TOTRB Adj	2,494,005	1,245,752	426,445	37,812
4	Distribution-Demand	TOTRB Adj	516,841	258,161	88,374	7,836
5	Distribution-Customer	TOTRB Adj	1,222,169	610,472	208,976	18,529
6	TOTAL		4,521,868	2,258,666	773,185	68,556
7						
8	Federal Income Tax Change					
9	Storage-Demand	TOTRB Adj	2,635,296	1,316,327	450,604	39,954
10	Transmission-Demand	TOTRB Adj	22,753,640	11,365,409	3,890,600	344,968
11	Distribution-Demand	TOTRB Adj	4,715,316	2,355,293	806,262	71,489
12	Distribution-Customer	TOTRB Adj	11,150,254	5,569,535	1,906,560	169,049
13	TOTAL		41,254,506	20,606,564	7,054,026	625,459
14						
15	TOTAL TAXES AT PROPOSED RATES					
16	Storage-Demand		8,683,191	4,413,197	1,473,984	128,646
17	Transmission-Demand		75,221,192	37,546,197	12,840,075	1,136,406
18	Distribution-Demand		15,912,848	8,052,851	2,704,506	236,806
19	Distribution-Customer		40,529,270	21,359,926	6,796,999	575,298
20	TOTAL		140,346,501	71,372,170	23,815,564	2,077,157
21						
22	PURCHASED GAS COSTS					
23	Purchased Gas Costs Pro Forma		370,963,990	174,481,807	114,625,622	17,319,573
24						
25	Cost of Gas - Rate 142	COG142				
26	Storage-Demand		27,433	13,703	4,691	416
27	Transmission-Demand		236,865	118,314	40,501	3,591
28	Distribution-Demand		49,086	24,519	8,393	744
29	Distribution-Customer		116,074	57,979	19,847	1,760
30						
31	Purchased Gas Costs Demand Adjustment	PURCHGAS	(43,243,607)	(12,282,283)	(6,670,755)	(783,678)
32	TOTAL PURCHASED GAS COSTS AT PROPOSED RATES		328,149,841	162,414,038	108,028,299	16,542,407
33						
34						
35	REVENUE AT PROPOSED RATES					
36	Gas Sales & Transportation Revenue Pro Forma		(1,268,846,047)	(692,028,940)	(318,829,685)	(42,234,700)
37	NGV and Gas Light Revenue	NGVREV				
38	Storage-Demand	TOTRB Adj	(103,337)	(51,617)	(17,669)	(1,567)
39	Transmission-Demand	TOTRB Adj	(892,230)	(445,667)	(152,561)	(13,527)
40	Distribution-Demand	TOTRB Adj	(184,900)	(92,357)	(31,616)	(2,803)
41	Distribution-Customer	TOTRB Adj	(437,231)	(218,396)	(74,761)	(6,629)
42	TOTAL		(1,617,697)	(808,037)	(276,607)	(24,526)
43						
44	Revenue Increase at Proposed Rates	OPERREV	(202,399,614)	(124,839,037)	(57,514,127)	(7,056,960)
45	Gas Demand Cost Recovery	GASDEM	43,550,812	12,369,537	6,718,145	789,245
46						
47	TOTAL GAS & TRANSPORTATION REVENUE AT PROPOSED RATES		(1,429,312,545)	(805,306,478)	(369,902,275)	(48,526,941)
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	State Income Tax Change					
2	Storage-Demand	TOTRB Adj	2,853	16,560	173	2,025
3	Transmission-Demand	TOTRB Adj	24,631	142,981	1,497	17,484
4	Distribution-Demand	TOTRB Adj	5,104	29,630	310	3,623
5	Distribution-Customer	TOTRB Adj	12,070	70,067	734	8,568
6	TOTAL		44,659	259,239	2,715	31,701
7						
8	Federal Income Tax Change					
9	Storage-Demand	TOTRB Adj	26,027	151,081	1,582	18,475
10	Transmission-Demand	TOTRB Adj	224,720	1,304,465	13,662	159,516
11	Distribution-Demand	TOTRB Adj	46,570	270,329	2,831	33,057
12	Distribution-Customer	TOTRB Adj	110,122	639,244	6,695	78,170
13	TOTAL		407,439	2,365,119	24,770	289,217
14						
15	TOTAL TAXES AT PROPOSED RATES					
16	Storage-Demand		83,767	487,820	5,228	60,874
17	Transmission-Demand		739,693	4,323,460	45,312	529,016
18	Distribution-Demand		154,174	899,036	9,584	111,665
19	Distribution-Customer		374,819	2,169,596	24,397	282,524
20	TOTAL		1,352,453	7,879,913	84,521	984,079
21						
22	PURCHASED GAS COSTS					
23	Purchased Gas Costs Pro Forma		18,189,567	16,917,893	9,646,957	10,050,978
24						
25	Cost of Gas - Rate 142	COG142				
26	Storage-Demand		271	1,573	16	192
27	Transmission-Demand		2,339	13,579	142	1,661
28	Distribution-Demand		485	2,814	29	344
29	Distribution-Customer		1,146	6,655	70	814
30						
31	Purchased Gas Costs Demand Adjustment	PURCHGAS	(4,020,179)	(11,684,373)	(1,245,394)	(6,556,944)
32	TOTAL PURCHASED GAS COSTS AT PROPOSED RATES		14,173,629	5,258,141	8,401,821	3,497,044
33						
34						
35	REVENUE AT PROPOSED RATES					
36	Gas Sales & Transportation Revenue Pro Forma		(21,473,758)	(34,283,196)	(10,967,813)	(23,629,316)
37	NGV and Gas Light Revenue	NGVREV				
38	Storage-Demand	TOTRB Adj	(1,021)	(5,924)	(62)	(724)
39	Transmission-Demand	TOTRB Adj	(8,812)	(51,151)	(536)	(6,255)
40	Distribution-Demand	TOTRB Adj	(1,826)	(10,600)	(111)	(1,296)
41	Distribution-Customer	TOTRB Adj	(4,318)	(25,066)	(263)	(3,065)
42	TOTAL		(15,977)	(92,743)	(971)	(11,341)
43						
44	Revenue Increase at Proposed Rates	OPERREV	(1,580,902)	(8,476,008)	(416,343)	(2,629,680)
45	Gas Demand Cost Recovery	GASDEM	4,048,739	11,767,380	1,254,242	6,603,525
46						
47	TOTAL GAS & TRANSPORTATION REVENUE AT PROPOSED RATES		(19,021,898)	(31,084,567)	(10,130,885)	(19,666,812)
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	State Income Tax Change	INCTX-1				
2	Storage-Demand	TOTRB Adj	-	1,800	8,232	59,159
3	Transmission-Demand	TOTRB Adj	-	15,539	71,078	510,786
4	Distribution-Demand	TOTRB Adj	-	3,220	14,730	105,852
5	Distribution-Customer	TOTRB Adj	-	7,615	34,831	250,307
6	TOTAL		-	28,173	128,871	926,103
7						
8	Federal Income Tax Change	INCTX-2				
9	Storage-Demand	TOTRB Adj	-	16,419	75,105	539,723
10	Transmission-Demand	TOTRB Adj	-	141,766	648,468	4,660,066
11	Distribution-Demand	TOTRB Adj	-	29,379	134,384	965,722
12	Distribution-Customer	TOTRB Adj	-	69,471	317,777	2,283,631
13	TOTAL		-	257,034	1,175,735	8,449,142
14						
15	TOTAL TAXES AT PROPOSED RATES					
16	Storage-Demand		-	53,046	241,957	1,734,672
17	Transmission-Demand		-	469,869	2,149,108	15,442,054
18	Distribution-Demand		-	97,749	446,153	3,200,323
19	Distribution-Customer		-	236,231	1,070,855	7,638,626
20	TOTAL		-	856,896	3,908,073	28,015,675
21						
22	PURCHASED GAS COSTS					
23	Purchased Gas Costs Pro Forma		-	83,879	2,916,000	6,731,713
24						
25	Cost of Gas - Rate 142	COG142				
26	Storage-Demand		-	171	782	5,618
27	Transmission-Demand		-	1,476	6,751	48,511
28	Distribution-Demand		-	306	1,399	10,053
29	Distribution-Customer		-	723	3,308	23,773
30						
31	Purchased Gas Costs Demand Adjustment	PURCHGAS				
32	TOTAL PURCHASED GAS COSTS AT PROPOSED RATES		-	86,555	2,928,239	6,819,669
33						
34						
35	REVENUE AT PROPOSED RATES					
36	Gas Sales & Transportation Revenue Pro Forma		(113,382)	(8,508,520)	(10,072,705)	(106,704,031)
37	NGV and Gas Light Revenue	NGVREV				
38	Storage-Demand	TOTRB Adj	-	(644)	(2,945)	(21,164)
39	Transmission-Demand	TOTRB Adj	-	(5,559)	(25,428)	(182,733)
40	Distribution-Demand	TOTRB Adj	-	(1,152)	(5,270)	(37,868)
41	Distribution-Customer	TOTRB Adj	-	(2,724)	(12,461)	(89,547)
42	TOTAL		-	(10,079)	(46,104)	(331,313)
43						
44	Revenue Increase at Proposed Rates	OPERREV	113,443	-	-	-
45	Gas Demand Cost Recovery	GASDEM				
46						
47	TOTAL GAS & TRANSPORTATION REVENUE AT PROPOSED RATES		61	(8,518,599)	(10,118,809)	(107,035,344)
48						

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152
1	OTHER REVENUE					
2	Other Revenue Pro Forma					
3	Storage-Demand		(255,080)	(127,412)	(43,616)	(3,867)
4	Transmission-Demand		(2,202,406)	(1,100,098)	(376,585)	(33,391)
5	Distribution-Demand		(456,412)	(227,977)	(78,041)	(6,920)
6	Distribution-Customer		(1,079,273)	(539,095)	(184,543)	(16,363)
7	TOTAL		(3,993,171)	(1,994,583)	(682,784)	(60,540)
8						
9	TOTAL REVENUE AT PROPOSED RATES		(1,433,305,715)	(807,301,061)	(370,585,059)	(48,587,481)
10						
11						
12	MARGIN PROPOSED REVENUE		1,099,974,465	642,298,917	261,670,801	31,966,519
13						
14						
15	UTILITY INCOME AT PROPOSED RATES	INCOME	485,290,859	260,349,647	165,275,042	25,191,241
16						
17	Less Interest on Customer Deposits	OTHERINT				
18	Storage-Demand	UTILPLT Adj	(54,515)	(26,674)	(9,311)	(831)
19	Transmission-Demand	UTILPLT Adj	(470,694)	(230,312)	(80,393)	(7,174)
20	Distribution-Demand	UTILPLT Adj	(97,543)	(47,728)	(16,660)	(1,487)
21	Distribution-Customer	UTILPLT Adj	(230,660)	(112,862)	(39,396)	(3,515)
22	TOTAL		(853,412)	(417,577)	(145,760)	(13,006)
23						
24						
25	UTILITY NET OPERATING INCOME PROPOSED		484,437,447	259,932,070	165,129,281	25,178,234
26						
27						
28	RETURN ON RATE BASE PROPOSED		7.55%	8.11%	15.06%	25.89%

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104	Interruptible Transportation Rate 114
1	OTHER REVENUE					
2	Other Revenue Pro Forma					
3	Storage-Demand		(2,519)	(14,624)	(153)	(1,788)
4	Transmission-Demand		(21,751)	(126,264)	(1,322)	(15,440)
5	Distribution-Demand		(4,508)	(26,166)	(274)	(3,200)
6	Distribution-Customer		(10,659)	(61,875)	(648)	(7,566)
7	TOTAL		(39,437)	(228,928)	(2,398)	(27,994)
8						
9	TOTAL REVENUE AT PROPOSED RATES		(19,061,335)	(31,313,495)	(10,133,283)	(19,694,806)
10						
11						
12	MARGIN PROPOSED REVENUE		4,836,534	25,758,304	1,728,351	16,161,437
13						
14						
15	UTILITY INCOME AT PROPOSED RATES	INCOME	428,487	1,622,711	1,401,024	12,486,550
16						
17	Less Interest on Customer Deposits	OTHERINT				
18	Storage-Demand	UTILPLT Adj	(539)	(3,225)	(33)	(388)
19	Transmission-Demand	UTILPLT Adj	(4,657)	(27,842)	(286)	(3,350)
20	Distribution-Demand	UTILPLT Adj	(965)	(5,770)	(59)	(694)
21	Distribution-Customer	UTILPLT Adj	(2,282)	(13,644)	(140)	(1,642)
22	TOTAL		(8,444)	(50,479)	(519)	(6,074)
23						
24						
25	UTILITY NET OPERATING INCOME PROPOSED		420,043	1,572,231	1,400,505	12,480,476
26						
27						
28	RETURN ON RATE BASE PROPOSED		0.66%	0.43%	36.36%	27.75%

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	OTHER REVENUE					
2	Other Revenue Pro Forma					
3	Storage-Demand		-	(1,589)	(7,270)	(52,242)
4	Transmission-Demand		-	(13,722)	(62,768)	(451,064)
5	Distribution-Demand		-	(2,844)	(13,008)	(93,476)
6	Distribution-Customer		-	(6,724)	(30,759)	(221,041)
7	TOTAL		-	(24,879)	(113,804)	(817,823)
8						
9	TOTAL REVENUE AT PROPOSED RATES		61	(8,543,478)	(10,232,612)	(107,853,166)
10						
11						
12	MARGIN PROPOSED REVENUE		(61)	8,424,641	7,156,705	99,972,317
13						
14						
15	UTILITY INCOME AT PROPOSED RATES		(61)	5,790,177	(4,493,794)	17,239,837
16						
17	Less Interest on Customer Deposits	OTHERINT				
18	Storage-Demand	UTILPLT Adj	-	(350)	(1,606)	(11,558)
19	Transmission-Demand	UTILPLT Adj	-	(3,024)	(13,865)	(99,791)
20	Distribution-Demand	UTILPLT Adj	-	(627)	(2,873)	(20,680)
21	Distribution-Customer	UTILPLT Adj	-	(1,482)	(6,794)	(48,902)
22	TOTAL		-	(5,483)	(25,138)	(180,931)
23						
24						
25	UTILITY NET OPERATING INCOME PROPOSED		(61)	5,784,694	(4,518,932)	17,058,906
26						
27						
28	RETURN ON RATE BASE PROPOSED		0.00%	14.47%	-2.47%	1.30%

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-1)
SCHEDULE 2**

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	SUMMARY						
2							
3	PER BOOKS RATE BASE						
4							
5	UTILITY NET PLANT						
6	INTANGIBLE PLANT	Page 5 Line 14	44,674,657	2,746,586	24,625,008	5,328,152	11,974,911
7	OTHER STORAGE PLANT	Page 5 Line 27	385,133,325	385,127,661	-	-	-
8	TRANSMISSION PLANT	Page 5 Line 38	3,452,981,175	-	3,452,981,175	-	-
9	DISTRIBUTION PLANT	Page 6 Line 19	2,426,279,378	-	-	747,127,015	1,679,152,362
10	GENERAL PLANT	Page 6 Line 50	248,771,935	15,294,435	137,124,968	29,669,947	66,682,586
11	TOTAL UTILITY NET PLANT IN SERVICE PER BOOKS	Page 6 Line 52	6,557,840,471	403,168,682	3,614,731,151	782,125,114	1,757,809,859
12							
13	OTHER RATE BASE ADDITIONS	Page 10 Line 10	365,002,593	11,801,720	98,486,178	93,542,250	161,172,445
14	OTHER RATE BASE DEDUCTIONS	Page 7 Line 17	(1,045,190,449)	(64,250,386)	(574,839,325)	(124,569,554)	(281,531,185)
15							
16	TOTAL NET RATE BASE PER BOOKS	Page 7 Line 19	5,877,652,615	350,720,016	3,138,378,005	751,097,810	1,637,451,119
17							
18							
19							
20	PRO FORMA RATE BASE						
21							
22	UTILITY NET PLANT						
23	INTANGIBLE PLANT	Page 8 Line 11	116,262,561	6,566,237	66,589,994	13,325,953	29,780,377
24	OTHER STORAGE PLANT	Page 8 Line 24	377,066,455	377,066,455	-	-	-
25	TRANSMISSION PLANT	Page 8 Line 35	3,823,933,456	-	3,823,933,456	-	-
26	DISTRIBUTION PLANT	Page 9 Line 2	2,496,889,626	-	-	771,892,083	1,724,997,543
27	GENERAL PLANT	Page 10 Line 30	274,557,439	15,506,361	157,254,219	31,469,629	70,327,230
28	TOTAL PRO FORMA UTILITY NET PLANT IN SERVICE	Page 10 Line 32	7,088,709,538	399,139,053	4,047,777,670	816,687,665	1,825,105,150
29							
30	OTHER RATE BASE ADDITIONS	Page 12 Line 44	399,965,399	71,103,418	102,139,626	40,159,430	186,562,925
31	OTHER RATE BASE DEDUCTIONS	Page 10 Line 51	(1,074,188,025)	(60,491,495)	(612,051,031)	(123,682,828)	(277,962,671)
32							
33	TOTAL NET PRO FORMA RATE BASE	Page 10 Line 53	6,414,486,912	409,750,975	3,537,866,265	733,164,267	1,733,705,404
34							
35							
36							

Piedmont Natural Gas, Inc.
North Carolina
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Exhibit__(KAC-1)
 Schedule 2 - Class Cost of Service by Function
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	PER BOOKS UTILITY INCOME						
2							
3	OPERATION AND MAINTENANCE EXPENSE						
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 11 Line 20	6,605,015	6,605,015	-	-	-
5	TRANSMISSION EXPENSES	Page 11 Line 41	12,904,960	-	12,904,960	-	-
6	DISTRIBUTION EXPENSES	Page 12 Line 12	65,676,202	-	-	10,757,613	54,918,589
7	CUSTOMER ACCOUNTS EXPENSES	Page 12 Line 20	25,070,695	-	-	-	25,070,695
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 12 Line 26	2,987,664	-	-	-	2,987,664
9	SALES EXPENSES	Page 12 Line 33	3,435,294	-	-	-	3,435,294
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 13 Line 6	99,645,432	5,888,610	10,338,968	8,888,447	74,529,407
11	TOTAL O&M PER BOOKS	Page 13 Line 8	216,325,263	12,493,624	23,243,929	19,646,060	160,941,650
12							
13	DEPRECIATION EXPENSE	Page 13 Line 21	183,945,405	12,614,595	87,724,992	20,140,284	63,465,534
14							
15	TAXES						
16	General Taxes		32,511,873	1,984,329	15,204,813	3,695,061	11,627,671
17	State Income Taxes	Page 13 Line 26	12,904,811	770,032	6,890,542	1,649,091	3,595,146
18	Federal Income Taxes	Page 13 Line 27	39,305,754	2,345,380	20,987,364	5,022,838	10,950,173
19	Amortization of Investment Tax Credits	Page 13 Line 28	(26,953)	(1,608)	(14,392)	(3,444)	(7,509)
20	TOTAL TAXES	Page 13 Line 29	84,695,486	5,098,132	43,068,327	10,363,545	26,165,481
21							
22	PURCHASED GAS COSTS	Page 13 Line 34	282,241,299	-	-	-	-
23							
24	OPERATING REVENUE						
25	Gas Sales & Transportation Revenue	Page 13 Line 38	(1,121,945,269)	-	-	-	-
26	NGV and Gas Light Revenue	Page 13 Line 39	(1,617,697)	(96,528)	(863,772)	(206,724)	(450,673)
27	TOTAL OPERATING REVENUE	Page 13 Line 40	(1,123,562,966)	-	-	-	-
28							
29	OTHER GAS REVENUE	Page 13 Line 43	(5,800,447)	(346,114)	(3,097,157)	(741,233)	(1,615,944)
30							
31	TOTAL REVENUE	Page 13 Line 45	(1,129,363,413)	-	-	-	-
32							
33	UTILITY INCOME PER BOOKS	Page 13 Line 47	362,155,961	21,609,897	193,373,694	46,279,498	100,892,872
34							
35	Less Interest on Customer Deposits	Page 13 Line 48	(853,412)	(50,923)	(455,681)	(109,057)	(237,752)
36							
37	UTILITY NET OPERATING INCOME PER BOOKS	Page 13 Line 50	361,302,549	21,558,974	192,918,013	46,170,441	100,655,121
38							
39	RETURN ON RATE BASE PER BOOKS	Page 13 Line 52	6.15%	6.15%	6.15%	6.15%	6.15%
40							
41							
42							

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	PRO FORMA UTILITY INCOME						
2							
3	OPERATION AND MAINTENANCE EXPENSE						
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES	Page 14 Line 23	6,698,679	6,698,679	-	-	-
5	TRANSMISSION EXPENSES	Page 14 Line 44	8,313,296	-	8,313,296	-	-
6	DISTRIBUTION EXPENSES	Page 15 Line 25	69,426,393	-	-	11,770,951	57,655,442
7	CUSTOMER ACCOUNTS EXPENSES	Page 15 Line 34	36,334,391	-	-	-	36,334,391
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	Page 15 Line 40	3,032,710	-	-	-	3,032,710
9	SALES EXPENSES	Page 15 Line 47	3,490,280	-	-	-	3,490,280
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 16 Line 21	107,788,427	6,369,825	11,183,865	9,614,809	80,619,928
11	TOTAL O&M PRO FORMA	Page 16 Line 23	235,084,176	13,068,504	19,497,161	21,385,760	181,132,751
12							
13	DEPRECIATION EXPENSE	Page 16 Line 37	243,313,828	13,718,722	104,464,070	22,411,241	102,719,795
14							
15	TAXES						
16	General Taxes		39,570,018	2,245,691	19,638,614	4,394,278	13,291,436
17	State Income Taxes	Page 16 Line 42	5,810,001	371,137	3,204,466	664,073	1,570,325
18	Federal Income Taxes	Page 16 Line 43	49,217,061	3,143,936	27,145,333	5,625,421	13,302,371
19	Amortization of Investment Tax Credits	Page 16 Line 44	(26,953)	(1,722)	(14,866)	(3,081)	(7,285)
20	TOTAL TAXES	Page 16 Line 45	94,570,127	5,759,043	49,973,547	10,680,691	28,156,847
21							
22	PURCHASED GAS COSTS	Page 16 Line 50	371,393,448	-	-	-	-
23							
24	OPERATING REVENUE						
25	Gas Sales & Transportation Revenue	Page 17 Line 3	(1,268,846,047)	-	-	-	-
26	NGV and Gas Light Revenue	Page 17 Line 4	(1,617,697)	(103,337)	(892,230)	(184,900)	(437,231)
27	TOTAL OPERATING REVENUE	Page 17 Line 5	(1,270,463,743)	-	-	-	-
28							
29	OTHER GAS REVENUE	Page 17 Line 9	(3,993,171)	(255,080)	(2,202,406)	(456,412)	(1,079,273)
30							
31	TOTAL REVENUE	Page 17 Line 11	(1,274,456,914)	-	-	-	-
32							
33	UTILITY INCOME PRO FORMA	Page 17 Line 13	330,095,334	21,086,158	182,061,818	37,729,300	89,218,058
34							
35	Less Interest on Customer Deposits	Page 17 Line 14	(853,412)	(54,515)	(470,694)	(97,543)	(230,660)
36							
37	UTILITY NET OPERATING INCOME PRO FORMA	Page 17 Line 16	329,241,922	21,031,643	181,591,124	37,631,757	88,987,398
38							
39	RETURN ON RATE BASE PRO FORMA	Page 17 Line 18	5.13%	5.13%	5.13%	5.13%	5.13%
40							
41							
42							

Piedmont Natural Gas, Inc.
North Carolina
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	UTILITY INCOME AT PROPOSED RATES						
2							
3	OPERATION AND MAINTENANCE EXPENSE						
4	PRODUCTION, STORAGE AND PROCESSING EXPENSES		6,698,679	6,698,679	-	-	-
5	TRANSMISSION EXPENSES		8,313,296	-	8,313,296	-	-
6	DISTRIBUTION EXPENSES		69,426,393	-	-	11,770,951	57,655,442
7	CUSTOMER ACCOUNTS EXPENSES	Page 18 Line 5	37,221,902	-	-	-	37,221,902
8	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		3,032,710	-	-	-	3,032,710
9	SALES EXPENSES		3,490,280	-	-	-	3,490,280
10	ADMINISTRATIVE AND GENERAL EXPENSES	Page 18 Line 6	108,021,427	6,383,594	11,208,041	9,635,592	80,794,199
11	TOTAL O&M AT PROPOSED RATES	Page 18 Line 7	236,204,686	13,082,273	19,521,337	21,406,543	182,194,533
12							
13	DEPRECIATION EXPENSE	Page 18 Line 9	243,313,828	13,718,722	104,464,070	22,411,241	102,719,795
14							
15	TAXES						
16	General Taxes		39,570,018	2,245,691	19,638,614	4,394,278	13,291,436
17	State Income Taxes	Page 18 Line 13	10,331,869	659,989	5,698,471	1,180,914	2,792,494
18	Federal Income Taxes	Page 18 Line 14	90,471,567	5,779,233	49,898,973	10,340,737	24,452,625
19	Amortization of Investment Tax Credits		(26,953)	(1,722)	(14,866)	(3,081)	(7,285)
20	TOTAL TAXES	Page 18 Line 15	140,346,501	8,683,191	75,221,192	15,912,848	40,529,270
21							
22	PURCHASED GAS COSTS	Page 18 Line 21	328,149,841	-	-	-	-
23							
24	OPERATING REVENUE						
25	Gas Sales & Transportation Revenue	Page 18 Line 25	(1,268,846,047)	-	-	-	-
26	Proposed Revenue Increase	Page 18 Line 27	(202,399,614)	-	-	-	-
27	NGV and Gas Light Revenue	Page 18 Line 26	(1,617,697)	(103,337)	(892,230)	(184,900)	(437,231)
28	TOTAL OPERATING REVENUE	Page 18 Line 29	(1,429,312,545)	-	-	-	-
29							
30	OTHER GAS REVENUE	Page 18 Line 34	(3,993,171)	-	-	-	-
31							
32	TOTAL REVENUE	Page 18 Line 36	(1,433,305,715)	-	-	-	-
33							
34	UTILITY INCOME AT PROPOSED RATES	Page 18 Line 38	485,290,859	30,999,892	267,658,845	55,467,869	131,164,253
35							
36	Less Interest on Customer Deposits	Page 18 Line 39	(853,412)	(54,515)	(470,694)	(97,543)	(230,660)
37							
38	UTILITY NET OPERATING INCOME AT PROPOSED RATES	Page 18 Line 41	484,437,447	30,945,377	267,188,151	55,370,325	130,933,593
39							
40	RETURN ON PRO FORMA RATE BASE AT PROPOSED RATES	Page 18 Line 43	7.55%	7.55%	7.55%	7.55%	7.55%
41							

Piedmont Natural Gas, Inc.
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	DETAILED FUNCTIONALIZATION						
2							
3	PER BOOKS RATE BASE						
4	NET PLANT						
5							
6	INTANGIBLE PLANT						
7	Organization	20100	Util PLT	-	-	-	-
8	Franchises and Consents	20200	Util PLT	-	-	-	-
9	Miscellaneous Intangible Plant	20300	Util PLT	23,425,054	1,440,166	12,912,067	2,793,804
10	Customer Contracts	20301	Util PLT	-	-	-	-
11	Miscellaneous Intangible Plant - 3 year	20303	Util PLT	1,155,992	71,070	637,191	137,870
12	10 Year Software	20310	Util PLT	20,093,612	1,235,350	11,075,750	2,396,478
13	Miscellaneous Intangible Plant - 15 year	20315	Util PLT	-	-	-	-
14	TOTAL INTANGIBLE PLANT			44,674,657	2,746,586	24,625,008	5,328,152
15							
16	OTHER STORAGE PLANT						
17	Non-depr Land & Land Rights	20400	Storage Demand PLT	5,664	5,664	-	-
18	Non-depr Land & Land Rights	26000	Storage Demand PLT	6,041,593	6,041,593	-	-
19	S&I	26100	Storage Demand PLT	132,302,741	132,302,741	-	-
20	Gas Holders	26200	Storage Demand PLT	84,212,473	84,212,473	-	-
21	Purification Equipment	26300	Storage Demand PLT	50,928,149	50,928,149	-	-
22	Liquefaction Equipment	26310	Storage Demand PLT	54,174,297	54,174,297	-	-
23	Vaporizing Equipment	26320	Storage Demand PLT	33,360,204	33,360,204	-	-
24	Compressor Equipment	26330	Storage Demand PLT	16,236,092	16,236,092	-	-
25	M&R Equipment	26340	Storage Demand PLT	731,448	731,448	-	-
26	Other Equipment	26350	Storage Demand PLT	7,140,665	7,140,665	-	-
27	TOTAL OTHER STORAGE PLANT			385,133,325	385,127,661	-	-
28							
29	TRANSMISSION PLANT						
30	Non-depr Land & Land Rights	26510	Trans Demand PLT	74,324,293	-	74,324,293	-
31	Land Rights	26520	Trans Demand PLT	119,599,241	-	119,599,241	-
32	S&I - Comp Station Struct	26610	Trans Demand PLT	52,356,982	-	52,356,982	-
33	S&I - M&R Station Str	26620	Trans Demand PLT	31,678,382	-	31,678,382	-
34	Mains	26700	Trans Demand PLT	2,773,221,103	-	2,773,221,103	-
35	Mains, Cathodic Protection	26701	Trans Demand PLT	7,348,187	-	7,348,187	-
36	Compressor Station Equip	26800	Trans Demand PLT	95,275,157	-	95,275,157	-
37	System Meas & Reg Station	26900	Trans Demand PLT	299,177,830	-	299,177,830	-
38	TOTAL TRANSMISSION PLANT			3,452,981,175	-	3,452,981,175	-
39							

Piedmont Natural Gas, Inc.
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Exhibit__(KAC-1)
Schedule 2 - Class Cost of Service by Function
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	DISTRIBUTION PLANT						
2	Non-depr Land & Land Rights	Dist Other PLT	4,097,046	-	-	1,261,608	2,835,438
3	Land Rights	Dist Other PLT	15,060,979	-	-	4,637,745	10,423,234
4	S&I	Dist Other PLT	679,945	-	-	209,376	470,568
5	Mains	Dist Mains PLT	1,353,990,038	-	-	443,025,541	910,964,498
6	M&R Station Equipment	Dist Demand PLT	122,975,899	-	-	122,975,899	-
7	M&R City Gate Equipment	Dist Demand PLT	175,009,691	-	-	175,009,691	-
8	Services	Dist Cust PLT	562,738,409	-	-	-	562,738,409
9	Meters	Dist Cust PLT	13,136,677	-	-	-	13,136,677
10	Meters - Residential	Dist Cust PLT	60,960,674	-	-	-	60,960,674
10	Meters - Meter Accessories	Dist Cust PLT	(0)	-	-	-	(0)
11	Meters - Meter Acc, ERTs	Dist Cust PLT	7,511,120	-	-	-	7,511,120
12	Gas AMI Meters	Dist Cust PLT	666,679	-	-	-	666,679
13	Meter Installations	Dist Cust PLT	61,043,711	-	-	-	61,043,711
14	House Regulators	Dist Cust PLT	7,701,166	-	-	-	7,701,166
15	House Regulator Installatio	Dist Cust PLT	872,024	-	-	-	872,024
16	Industrial M&R Station Equip	Dist Cust PLT	39,760,689	-	-	-	39,760,689
17	Other Property on Customer Premises	Dist Cust PLT	51,393	-	-	-	51,393
18	Other Equipment	Dist Other PLT	23,239	-	-	7,156	16,083
19	TOTAL DISTRIBUTION PLANT		2,426,279,378	-	-	747,127,015	1,679,152,362
20							
21	GENERAL PLANT						
22	Non-depr Land & Land Rights	Util PLT	15,349,136	943,661	8,460,560	1,830,625	4,114,291
23	S&I	Util PLT	124,275,970	7,640,455	68,501,852	14,821,854	33,311,808
24	Leasehold Improvements	Util PLT	2,107,105	129,544	1,161,452	251,305	564,803
25	Compressed Natural Gas	Util PLT	16,464,205	1,012,215	9,075,194	1,963,614	4,413,182
26	Office Furniture and Equipm	Util PLT	6,978,518	429,037	3,846,612	832,297	1,870,571
27	Electronic Data Processing	Util PLT	1,909,411	117,390	1,052,482	227,727	511,812
28	PC Equipment (Computer Processing Hardware)	Util PLT	2,158,622	132,712	1,189,849	257,449	578,612
29	Customer Information System	Util PLT	(6,906,579)	(424,615)	(3,806,958)	(823,718)	(1,851,288)
30	Client Service Applications	Util PLT	5,436,644	334,243	2,996,719	648,405	1,457,277
31	SaaS - 3 yr Contract	Util PLT	(4,439)	(273)	(2,447)	(529)	(1,190)
32	Transportation Equipment	Util PLT	-	-	-	-	-
33	Trans Equip - Leased Buyout	Util PLT	2	0	1	0	1
34	Passenger Cars & Station Wagons	Util PLT	(81,250)	(4,995)	(44,786)	(9,690)	(21,779)
35	Trucks 1/2 & 3/4 Ton	Util PLT	(313,637)	(19,282)	(172,879)	(37,406)	(84,069)
36	Trucks 2 tons & over	Util PLT	(788)	(48)	(434)	(94)	(211)
37	Gas NC Trailer	Util PLT	(655)	(40)	(361)	(78)	(176)
38	Transportation- 3 Year Meter	Util PLT	(30,280)	(1,862)	(16,691)	(3,611)	(8,116)
39	Transportation - 5 Year Rural Use	Util PLT	891,427	54,805	491,361	106,317	238,944
40	Transportation - 7 Year Urban Use	Util PLT	19,186,688	1,179,593	10,575,847	2,288,313	5,142,935
41	Transportation - 10 Year Heavy Duty	Util PLT	12,505,899	768,859	6,893,346	1,491,524	3,352,170
42	Transportation - 15 Year Trailers & Other	Util PLT	146,640	9,015	80,829	17,489	39,306
43	Stores Equipment	Util PLT	11,839	728	6,526	1,412	3,173
44	Tools, Shop & Garage Equip	Util PLT	21,535,350	1,323,988	11,870,447	2,568,428	5,772,487
45	CNG Station Equipment	Util PLT	-	-	-	-	-
46	Laboratory Equipment	Util PLT	347,947	21,392	191,791	41,498	93,266
47	Power Operated Equipment	Util PLT	6,354,581	390,678	3,502,693	757,883	1,703,327
48	Communication Equipment	Util PLT	17,766,803	1,092,298	9,793,196	2,118,969	4,762,339
49	Miscellaneous Equipment	Util PLT	2,682,776	164,936	1,478,766	319,963	719,110
50	TOTAL GENERAL PLANT		248,771,935	15,294,435	137,124,968	29,669,947	66,682,586
51							
52	TOTAL NET PLANT IN SERVICE PER BOOKS		6,557,840,471	403,168,682	3,614,731,151	782,125,114	1,757,809,859
53							
54							

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	OTHER RATE BASE ADDITIONS PER BOOKS						
2	Stored Natural Gas	STOREDGAS	58,042,681	-	-	58,042,681	-
3	Pension/OPEB	OPEB	127,098,223	7,510,950	13,187,403	11,337,257	95,062,614
4	Cash Working Capital	CWC	52,156,462	3,012,238	5,604,159	4,736,705	38,803,360
5	Materials and Supplies	MATL	12,111,097	744,577	6,675,734	1,444,439	3,246,347
6	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1	68,231,621	-	68,231,621	-	-
7	Deferred Pipeline Integrity Costs - Distribution	REGASSET-2	32,301,017	-	-	10,568,893	21,732,124
8	Deferred Customer Connect	REGASSET-3	8,685,045	533,954	4,787,262	1,035,828	2,328,001
9	Other	OTHER_ADD	6,376,447	-	-	6,376,447	-
10	TOTAL OTHER RATE BASE ADDITIONS PER BOOKS		365,002,593	11,801,720	98,486,178	93,542,250	161,172,445
11							
12	OTHER RATE BASE DEDUCTIONS PER BOOKS						
13	Accrued Vacation Liability	CURRLIAB	(2,856,261)	(168,793)	(296,359)	(254,781)	(2,136,329)
14	Customer Advances	CUSTADV	(15,404,610)	(947,059)	(8,491,144)	(1,837,242)	(4,129,164)
15	Accumulated Deferred Income Tax	ADIT	(1,003,994,063)	(61,724,483)	(553,409,581)	(119,742,109)	(269,117,889)
16	Deferred Revenue	REGLIAB	(22,935,516)	(1,410,051)	(12,642,240)	(2,735,422)	(6,147,803)
17	TOTAL OTHER RATE BASE DEDUCTIONS PER BOOKS		(1,045,190,449)	(64,250,386)	(574,839,325)	(124,569,554)	(281,531,185)
18							
19	TOTAL NET RATE BASE PER BOOKS		5,877,652,615	350,720,016	3,138,378,005	751,097,810	1,637,451,119
20							

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	PRO FORMA RATE BASE INCLUDING ADJUSTMENTS						
2	NET PLANT						
3							
4	INTANGIBLE PLANT						
5	Organization	20100	Util PLT Adj	-	-	-	-
6	Franchises and Consents	20200	Util PLT Adj	(12,700)	(717)	(7,274)	(1,456)
7	Miscellaneous Intangible Plant	20300	Util PLT Adj	16,210,396	915,525	9,284,590	1,858,027
8	Customer Contracts	20301	Util PLT Adj	-	-	-	-
9	Miscellaneous Intangible Plant - 3 year	20303	Util PLT Adj	997,694	56,347	571,434	114,355
10	10 Year Software	20310	Util PLT Adj	12,668,272	715,474	7,255,819	1,452,031
11	Miscellaneous Intangible Plant - 15 year	20315	Util PLT Adj	86,398,900	4,879,607	49,485,425	9,902,996
11	TOTAL INTANGIBLE PLANT			116,262,561	6,566,237	66,589,994	13,325,953
12							
13	OTHER STORAGE PLANT						
14	Non-depr Land & Land Rights	20400	Storage Demand PLT	5,664	5,664	-	-
15	Non-depr Land & Land Rights	26000	Storage Demand PLT	5,996,311	5,996,311	-	-
16	S&I	26100	Storage Demand PLT	129,602,570	129,602,570	-	-
17	Gas Holders	26200	Storage Demand PLT	82,788,431	82,788,431	-	-
18	Purification Equipment	26300	Storage Demand PLT	49,933,481	49,933,481	-	-
19	Liquefaction Equipment	26310	Storage Demand PLT	53,048,102	53,048,102	-	-
20	Vaporizing Equipment	26320	Storage Demand PLT	31,915,479	31,915,479	-	-
21	Compressor Equipment	26330	Storage Demand PLT	15,795,300	15,795,300	-	-
22	M&R Equipment	26340	Storage Demand PLT	705,973	705,973	-	-
23	Other Equipment	26350	Storage Demand PLT	7,275,145	7,275,145	-	-
24	TOTAL OTHER STORAGE PLANT			377,066,455	377,066,455	-	-
25							
26	TRANSMISSION PLANT						
27	Non-depr Land & Land Rights	26510	Trans Demand PLT	91,584,327	-	91,584,327	-
28	Land Rights	26520	Trans Demand PLT	118,203,484	-	118,203,484	-
29	S&I - Comp Station Struct	26610	Trans Demand PLT	52,647,141	-	52,647,141	-
30	S&I - M&R Station Str	26620	Trans Demand PLT	35,189,948	-	35,189,948	-
31	Mains	26700	Trans Demand PLT	2,952,724,252	-	2,952,724,252	-
32	Mains, Cathodic Protection	26701	Trans Demand PLT	7,337,912	-	7,337,912	-
33	Compressor Station Equip	26800	Trans Demand PLT	210,796,196	-	210,796,196	-
34	System Meas & Reg Station	26900	Trans Demand PLT	355,450,196	-	355,450,196	-
35	TOTAL TRANSMISSION PLANT			3,823,933,456	-	3,823,933,456	-
36							
37	DISTRIBUTION PLANT						
38	Non-depr Land & Land Rights	27400	Dist Other PLT Adj	4,106,523	-	-	1,269,496
39	Land Rights	27401	Dist Other PLT Adj	16,736,766	-	-	5,174,028
40	S&I	27500	Dist Other PLT Adj	641,090	-	-	198,187
41	Mains	27600	Dist Mains PLT	1,383,237,138	-	-	452,595,192
42	M&R Station Equipment	27800	Dist Demand PLT	139,088,073	-	-	139,088,073
43	M&R City Gate Equipment	27900	Dist Demand PLT	173,560,217	-	-	173,560,217
44	Services	28000	Dist Cust PLT	576,708,757	-	-	-
45	Meters	28100	Dist Cust PLT	15,548,864	-	-	-
46	Meters - Residential	28101	Dist Cust PLT	65,635,656	-	-	-
47	Meters - Meter Accessories	28104	Dist Cust PLT	(172,460)	-	-	-
48	Meters - Meter Acc, ERTs	28105	Dist Cust PLT	7,179,504	-	-	-
49	Gas AMI Meters	28106	Dist Cust PLT	646,694	-	-	-
50	Meter Installations	28200	Dist Cust PLT	63,108,119	-	-	-
51	House Regulators	28300	Dist Cust PLT	7,783,982	-	-	-
52	House Regulator Installatio	28400	Dist Cust PLT	851,530	-	-	-
53	Industrial M&R Station Equip	28500	Dist Cust PLT	42,176,166	-	-	-
54	Other Property on Customer Premises	28600	Dist Cust PLT	30,722	-	-	-

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	Other Equipment	28700					
		Dist Other PLT Adj	22,286	-	-	6,889	15,396
2	TOTAL DISTRIBUTION PLANT		2,496,889,626	-	-	771,892,083	1,724,997,543

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1							
2	GENERAL PLANT						
3	Non-depr Land & Land Rights	28900	15,349,126	866,883	8,791,293	1,759,309	3,931,642
4	S&I	29000	149,882,316	8,465,002	85,845,886	17,179,432	38,391,996
5	Leasehold Improvements	29001	1,992,571	112,536	1,141,256	228,387	510,392
6	Compressed Natural Gas	29002	15,847,286	895,018	9,076,617	1,816,408	4,059,244
7	Office Furniture and Equipm	29100	14,182,236	800,979	8,122,950	1,625,560	3,632,746
8	Electronic Data Processing	29101	1,733,192	97,887	992,695	198,658	443,953
9	PC Equipment (Computer Processing Hardware)	29102	1,234,206	69,705	706,898	141,464	316,139
10	Customer Information System	29103	(7,646,548)	(431,859)	(4,379,601)	(876,443)	(1,958,645)
11	Client Service Applications	29104	5,531,778	312,422	3,168,355	634,049	1,416,952
12	SaaS - 3 yr Contract	29105	(4,517)	(255)	(2,587)	(518)	(1,157)
13	Trans Equip - Leased Buyout	29204	2	0	1	0	1
14	Passenger Cars & Station Wagons	29210	(266,004)	(15,023)	(152,355)	(30,489)	(68,136)
15	Trucks 1/2 & 3/4 Ton	29211	(319,820)	(18,063)	(183,179)	(36,658)	(81,921)
16	Trucks 2 tons & over	29213	(805)	(45)	(461)	(92)	(206)
17	Gas NC Trailer	29218	(669)	(38)	(383)	(77)	(171)
18	Transportation- 3 Year Meter	29240	(71,589)	(4,043)	(41,003)	(8,205)	(18,337)
19	Transportation - 5 Year Rural Use	29241	(515,014)	(29,087)	(294,977)	(59,031)	(131,920)
20	Transportation - 7 Year Urban Use	29242	16,670,191	941,493	9,547,940	1,910,728	4,270,029
21	Transportation - 10 Year Heavy Duty	29243	11,646,669	657,777	6,670,691	1,334,935	2,983,266
22	Transportation - 15 Year Trailers & Other	29244	102,410	5,784	58,656	11,738	26,232
23	Stores Equipment	29300	11,936	674	6,836	1,368	3,057
24	Tools, Shop & Garage Equip	29400	22,650,464	1,279,245	12,973,173	2,596,184	5,801,862
25	CNG Station Equipment	29410	-	-	-	-	-
26	Laboratory Equipment	29500	307,943	17,392	176,376	35,296	78,879
27	Power Operated Equipment	29600	5,992,678	338,452	3,432,338	686,878	1,535,010
28	Communication Equipment	29700	17,689,941	999,086	10,132,007	2,027,612	4,531,236
29	Miscellaneous Equipment	29800	2,557,460	144,439,346	1,464,798,685	293,134,715	655,087,252
30	TOTAL GENERAL PLANT		274,557,439	15,506,361	157,254,219	31,469,629	70,327,230
31							
32	TOTAL PLANT IN SERVICE PRO FORMA		7,088,709,538	399,139,053	4,047,777,670	816,687,665	1,825,105,150
33							
34							
35	OTHER RATE BASE ADDITIONS PRO FORMA						
36	Stored Natural Gas	STORED GAS	57,607,650	57,607,650	-	-	-
37	Pension/OPEB	OPEB	126,582,511	7,480,473	13,133,894	11,291,255	94,676,888
38	Cash Working Capital	CWC	77,133,119	4,272,043	6,374,732	6,990,350	59,495,994
39	Materials and Supplies	MATL	12,102,206	681,431	6,910,572	1,394,291	3,115,912
40	Deferred Pipeline Integrity Costs - Transmission	REGASSET-1	64,952,211	-	64,952,211	-	-
41	Deferred Pipeline Integrity Management - Distribution	REGASSET-2	36,353,105	-	-	11,894,736	24,458,369
42	Deferred Customer Connect	REGASSET-3	18,800,730	1,061,821	10,768,217	2,154,930	4,815,762
43	Other	OTHER_ADD	6,433,868	-	-	6,433,868	-
44	TOTAL OTHER RATE BASE ADDITIONS PRO FORMA		399,965,399	71,103,418	102,139,626	40,159,430	186,562,925
45							
46	OTHER RATE BASE DEDUCTIONS PRO FORMA						
47	Accrued Vacation Liability	CURRLIAB	(2,844,671)	(168,108)	(295,156)	(253,747)	(2,127,661)
48	Customer Advances	CUSTADV	(15,404,610)	(867,377)	(8,796,303)	(1,774,759)	(3,966,171)
49	Accumulated Deferred Income Tax	ADIT	(1,034,016,438)	(58,221,647)	(590,441,550)	(119,128,660)	(266,224,581)
50	Deferred Revenue	REGLIAB	(21,922,307)	(1,234,364)	(12,518,022)	(2,525,661)	(5,644,259)
51	TOTAL OTHER RATE BASE DEDUCTIONS PRO FORMA		(1,074,188,025)	(60,491,495)	(612,051,031)	(123,682,828)	(277,962,671)
52							
53	TOTAL NET RATE BASE PRO FORMA		6,414,486,912	409,750,975	3,537,866,265	733,164,267	1,733,705,404
54							

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	UTILITY INCOME PER BOOKS						
2							
3	OPERATION AND MAINTENANCE EXPENSE						
4							
5	PRODUCTION, STORAGE AND PROCESSING EXPENSES						
6	Maintenance Expense	402	Storage Demand PLT	1	1	-	-
7	Miscellaneous production expenses	735	Storage Demand PLT	178,541	178,541	-	-
8	Maint Gas Production Equipmen	742	Storage Demand PLT	11	11	-	-
9	Purchased gas expenses	807	Storage Demand PLT	2,294,413	2,294,413	-	-
10	Compressor station expenses	818	Storage Demand PLT	-	-	-	-
11	Storage-Gas Losses	823	Storage Demand PLT	(88)	(88)	-	-
12	Maintenance of purification equipment	836	Storage Demand PLT	-	-	-	-
13	Other Storage operation supervision and engineering	840	Storage Demand PLT	(5,246)	(5,246)	-	-
14	Operation Labor & Exp	841	Storage Demand PLT	(38)	(38)	-	-
15	Other Storage maintenance supervision and engineering	843	Storage Demand PLT	736,448	736,448	-	-
16	Processing operation supervision and engineering	844	Storage Demand PLT	595,842	595,842	-	-
17	Processing Fuel	845	Storage Demand PLT	476,345	476,345	-	-
18	Processing gas losses	846	Storage Demand PLT	2,324,645	2,324,645	-	-
19	Processing maintenance supervision and engineering	847	Storage Demand PLT	4,140	4,140	-	-
20	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES			6,605,015	6,605,015	-	-
21							
22	TRANSMISSION EXPENSES						
23	TRANSMISSION OPERATION						
24	Operation supervision and engineering	850	Trans Demand PLT	7,080	-	7,080	-
25	System control and load dispatching	851	Trans Demand PLT	1,429,852	-	1,429,852	-
26	Communication system expenses	852	Trans Demand PLT	12,368	-	12,368	-
27	Compressor Station Labor & Exp	853	Trans Demand PLT	1,165,118	-	1,165,118	-
28	Mains expenses	856	Trans Demand PLT	52,643	-	52,643	-
29	Measuring and regulating station expenses	857	Trans Demand PLT	111,858	-	111,858	-
30	Other expenses	859	Trans Demand PLT	280,482	-	280,482	-
31	TOTAL TRANSMISSION OPERATION			3,059,401	-	3,059,401	-
32							
33	TRANSMISSION MAINTENANCE						
34	Maintenance supervision and engineering	861	Trans Demand PLT	278,363	-	278,363	-
35	Maintenance of structures and improvements	862	Trans Demand PLT	195,639	-	195,639	-
36	Maintenance of mains	863	Trans Demand PLT	6,013,633	-	6,013,633	-
37	Maintenance of compressor station equipment	864	Trans Demand PLT	1,531,490	-	1,531,490	-
38	Maintenance of measuring and regulating station equipment	865	Trans Demand PLT	1,826,435	-	1,826,435	-
39	TOTAL TRANSMISSION MAINTENANCE			9,845,559	-	9,845,559	-
40							
41	TOTAL TRANSMISSION EXPENSES			12,904,960	-	12,904,960	-
42							
43	DISTRIBUTION EXPENSES						
44	DISTRIBUTION OPERATION						
45	Distribution Operation supervision and engineering	870	Dist Other PLT	1,096,058	-	-	337,510
46	Distribution load dispatching	871	Dist Other PLT	22,312	-	-	6,870
47	Mains and services expenses	874	Dist M&S Gross	17,249,452	-	-	3,640,383
48	Measuring and regulating station expenses--General	875	Dist Other PLT	195,521	-	-	60,207
49	Measuring and regulating station expenses--Industrial	876	Dist Other PLT	62,230	-	-	19,163
50	Measuring and regulating station expenses--City gate	877	Dist Other PLT	109,252	-	-	33,642
51	Meter and house regulator expenses	878	Dist Cust PLT	9,268,609	-	-	-
52	Customer installations expenses	879	Dist Cust PLT	13,377,148	-	-	-
53	Other expenses	880	Dist Other PLT	5,383,968	-	-	1,657,892
54	TOTAL DISTRIBUTION OPERATION			46,764,551	-	-	5,755,667
55							41,008,884

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	DISTRIBUTION MAINTENANCE						
2	Maintenance supervision and engineering	885	3,955,126	-	-	1,217,906	2,737,219
3	Maintenance of mains	887	7,413,300	-	-	2,425,632	4,987,668
4	Maintenance of measuring and regulating station equipment--General	889	2,984,021	-	-	918,873	2,065,148
5	Maintenance of measuring and regulating station equipment-- Industrial	890	1,184,867	-	-	364,857	820,009
6	Maintenance of measuring and regulating station equipment--City gate	891	24,768	-	-	7,627	17,141
7	Maintenance of services	892	1,175,444	-	-	-	1,175,444
8	Maintenance of meters and house regulators	893	1,956,382	-	-	-	1,956,382
9	Maintenance of other equipment	894	217,744	-	-	67,050	150,694
10	TOTAL DISTRIBUTION MAINTENANCE		18,911,651	-	-	5,001,946	13,909,705
11							
12	TOTAL DISTRIBUTION EXPENSES		65,676,202	-	-	10,757,613	54,918,589
13							
14	CUSTOMER ACCOUNTS EXPENSES						
15	Supervision - Cust Accts	901	-	-	-	-	-
16	Meter reading expenses	902	801,876	-	-	-	801,876
17	Customer records and collection expenses	903	24,264,045	-	-	-	24,264,045
18	Uncollectible accounts	904	(1,166)	-	-	-	(1,166)
19	Misc customer accts expenses	905	5,941	-	-	-	5,941
20	TOTAL CUSTOMER ACCOUNTS EXPENSES		25,070,695	-	-	-	25,070,695
21							
22	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES						
23	Customer assistance expenses	908	318	-	-	-	318
24	Misc advertising expenses	909	436,601	-	-	-	436,601
25	Misc cust serv inform exp	910	2,550,746	-	-	-	2,550,746
26	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		2,987,664	-	-	-	2,987,664
27							
28	SALES EXPENSES						
29	Supervision	911	2	-	-	-	2
30	Demonstrating and selling expenses	912	2,196,437	-	-	-	2,196,437
31	Advertising expense	913	4,913	-	-	-	4,913
32	Misc sales expense	916	1,233,942	-	-	-	1,233,942
33	TOTAL SALES EXPENSES		3,435,294	-	-	-	3,435,294
34							
35	ADMINISTRATIVE AND GENERAL EXPENSES						
36	ADMINISTRATIVE AND GENERAL OPERATION						
37	Administrative and general salaries	920	24,891,952	1,471,006	2,582,729	2,220,381	18,617,837
38	Office supplies and expenses	921	23,663,443	1,398,406	2,455,261	2,110,797	17,698,979
39	Administrative expenses transferred -- Credit	922	120	7	12	11	90
40	Outside services employed	923	9,163,903	541,547	950,824	817,427	6,854,105
41	Property insurance	924	960,407	56,756	99,649	85,669	718,332
42	Injuries and damages	925	2,738,320	161,823	284,121	244,260	2,048,116
43	Employee pensions and benefits	926	8,709,605	514,700	903,687	776,903	6,514,314
44	Regulatory commission expenses	928	20,701,460	1,223,366	2,147,933	1,846,586	15,483,575
45	Duplicate charges -- Credit	929	(4,153,934)	(245,479)	(431,002)	(370,534)	(3,106,919)
46	General advertising expenses	930	(2,419,844)	(143,002)	(251,077)	(215,852)	(1,809,913)
47	Rents	931	13,049,176	771,149	1,353,951	1,163,996	9,760,079
48	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS		97,304,606	5,750,277	10,096,090	8,679,644	72,778,596
49							

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Exhibit__ (KAC-1)
 Schedule 2 - Class Cost of Service by Function
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	ADMINISTRATIVE AND GENERAL MAINTENANCE						
2	Maintenance of general plant	932 OPER LABOR	2,297,515	135,773	238,385	204,940	1,718,417
3	Other A&G	935 OPER LABOR	43,311	2,560	4,494	3,863	32,395
4	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE		2,340,826	138,333	242,878	208,803	1,750,812
5							
6	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE		99,645,432	5,888,610	10,338,968	8,888,447	74,529,407
7							
8	TOTAL O&M PER BOOKS		216,325,263	12,493,624	23,243,929	19,646,060	160,941,650
9							
10	DEPRECIATION EXPENSE						
11	Intangible	Depr-Intangible Util PLT	19,685,540	1,210,262	10,850,818	2,347,809	5,276,651
12	Production	Depr-Prod	-	-	-	-	-
13	Storage	Depr-Storage Storage Demand PLT	10,176,947	10,176,947	-	-	-
14	Transmission	Depr-Trans Trans Demand PLT	65,869,830	-	65,869,830	-	-
15	Distribution Demand	Depr-Dist Demand Plant Dist Demand PLT	6,053,408	-	-	6,053,408	-
16	Distribution Customer	Depr-Dist Cust Plant Dist Cust PLT	7,674,009	-	-	-	7,674,009
17	Distribution Mains	Depr-Dist Mains Dist Mains PLT	28,395,437	-	-	9,290,987	19,104,450
18	Distribution Services	Depr-Dist Services Dist Cust PLT	25,908,413	-	-	-	25,908,413
19	Distribution Other	Depr-Dist Other Dist Other PLT	217,755	-	-	67,054	150,702
20	General	Depr-General Util PLT	19,964,065	1,227,386	11,004,344	2,381,027	5,351,309
21	TOTAL DEPRECIATION EXPENSE		183,945,405	12,614,595	87,724,992	20,140,284	63,465,534
22							
23	TAXES						
24	Payroll Taxes	PAYROLLTAX OPER LABOR	6,069,929	358,706	629,801	541,442	4,539,979
25	Other General Taxes	OTHERTAX Total PLT UNADJ	26,441,944	1,625,623	14,575,012	3,153,618	7,087,692
26	State Income Taxes	INCTAX-1 Total RB	12,904,811	770,032	6,890,542	1,649,091	3,595,146
27	Federal Income Taxes	INCTAX-2 Total RB	39,305,754	2,345,380	20,987,364	5,022,838	10,950,173
28	Amortization of Investment Tax Credits	INCTAX-3 Total RB	(26,953)	(1,608)	(14,392)	(3,444)	(7,509)
29	TOTAL TAXES		84,695,486	5,098,132	43,068,327	10,363,545	26,165,481
30							
31	PURCHASED GAS COSTS						
32	Purchased Gas Costs	PURCHGAS	281,811,841				
33	Cost if Gas - Rate 142	COG142 Total RB	429,458	25,626	229,310	54,880	119,643
34	TOTAL COST OF GAS		282,241,299				
35							
36	OPERATING REVENUE						
37	SALES OF GAS AND GAS TRANSPORTATION						
38	Gas Sales & Transportation Revenue	OPERREV	(1,121,945,269)				
39	NGV and Gas Light Revenue	NGVREV Total RB	(1,617,697)	(96,528)	(863,772)	(206,724)	(450,673)
40	TOTAL OPERATING REVENUE		(1,123,562,966)				
41							
42	OTHER GAS REVENUE	49500					
43	Other Operating Revenues	OTHERREV1 Total RB	(5,800,447)	(346,114)	(3,097,157)	(741,233)	(1,615,944)
44							
45	TOTAL REVENUE		(1,129,363,413)				
46							
47	UTILITY INCOME PER BOOKS	INCOME Total RB	362,155,961	21,609,897	193,373,694	46,279,498	100,892,872
48	Less Interest on Customer Deposits	OTHERINT Total RB	(853,412)	(50,923)	(455,681)	(109,057)	(237,752)
49							
50	UTILITY NET OPERATING INCOME PER BOOKS	NETINCOME	361,302,549	21,558,974	192,918,013	46,170,441	100,655,121
51							
52	RETURN ON RATE BASE PER BOOKS		6.15%	6.15%	6.15%	6.15%	6.15%
53							

Piedmont Natural Gas, Inc.
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Exhibit__(KAC-1)
 Schedule 2 - Class Cost of Service by Function
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	PER BOOKS MARGIN REQUIREMENT	MARPB	840,133,428	51,399,232	343,679,323	95,536,311	349,518,562
2							
3							
4	UTILITY INCOME PRO FORMA						
5							
6	OPERATION AND MAINTENANCE EXPENSE PRO FORMA						
7							
8	PRODUCTION, STORAGE AND PROCESSING EXPENSES						
9	Maintenance Expense	402	2	2	-	-	-
10	Miscellaneous production expenses	735	180,827	180,827	-	-	-
11	Maint Gas Production Equipmen	742	11	11	-	-	-
12	Purchased gas expenses	807	2,325,821	2,325,821	-	-	-
13	Compressor station expenses	818	-	-	-	-	-
14	Storage-Gas Losses	823	(89)	(89)	-	-	-
15	Maintenance of purification equipment	836	-	-	-	-	-
16	Other Storage operation supervision and engineering	840	(5,340)	(5,340)	-	-	-
17	Operation Labor & Exp	841	(39)	(39)	-	-	-
18	Other Storage maintenance supervision and engineering	843	743,716	743,716	-	-	-
19	Processing operation supervision and engineering	844	606,050	606,050	-	-	-
20	Processing Fuel	845	481,030	481,030	-	-	-
21	Processing gas losses	846	2,362,508	2,362,508	-	-	-
22	Processing maintenance supervision and engineering	847	4,181	4,181	-	-	-
23	TOTAL PRODUCTION, STORAGE AND PROCESSING EXPENSES		6,698,679	6,698,679	-	-	-
24							
25	TRANSMISSION EXPENSES						
26	TRANSMISSION OPERATION						
27	Operation supervision and engineering	850	(4,755,676)	-	(4,755,676)	-	-
28	System control and load dispatching	851	1,450,143	-	1,450,143	-	-
29	Communication system expenses	852	12,576	-	12,576	-	-
30	Compressor Station Labor & Exp	853	1,180,019	-	1,180,019	-	-
31	Mains expenses	856	53,166	-	53,166	-	-
32	Measuring and regulating station expenses	857	113,420	-	113,420	-	-
33	Other expenses	859	284,635	-	284,635	-	-
34	TOTAL TRANSMISSION OPERATION		(1,661,717)	-	(1,661,717)	-	-
35							
36	TRANSMISSION MAINTENANCE						
37	Maintenance supervision and engineering	861	282,876	-	282,876	-	-
38	Maintenance of structures and improvements	862	198,640	-	198,640	-	-
39	Maintenance of mains	863	6,086,909	-	6,086,909	-	-
40	Maintenance of compressor station equipment	864	1,551,658	-	1,551,658	-	-
41	Maintenance of measuring and regulating station equipment	865	1,854,931	-	1,854,931	-	-
42	TOTAL TRANSMISSION MAINTENANCE		9,975,013	-	9,975,013	-	-
43							
44	TOTAL TRANSMISSION EXPENSES		8,313,296	-	8,313,296	-	-
45							

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION				
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer	
1	DISTRIBUTION EXPENSES							
2	DISTRIBUTION OPERATION							
3	Distribution Operation supervision and engineering	870	Dist Other PLT Adj	4,719,528	-	-	1,459,002	3,260,526
4	Distribution load dispatching	871	Dist Other PLT Adj	22,531	-	-	6,965	15,566
5	Mains and services expenses	874	Dist M&S Gross Adj	17,457,870	-	-	3,675,039	13,782,831
6	Measuring and regulating station expenses--General	875	Dist Other PLT Adj	198,186	-	-	61,268	136,919
7	Measuring and regulating station expenses--Industrial	876	Dist Other PLT Adj	63,256	-	-	19,555	43,701
8	Measuring and regulating station expenses--City gate	877	Dist Other PLT Adj	111,060	-	-	34,333	76,727
9	Meter and house regulator expenses	878	Dist Cust PLT	9,412,699	-	-	-	9,412,699
10	Customer installations expenses	879	Dist Cust PLT	13,581,668	-	-	-	13,581,668
11	Other expenses	880	Dist Other PLT Adj	5,447,596	-	-	1,684,078	3,763,518
12	TOTAL DISTRIBUTION OPERATION			51,014,394	-	-	6,940,239	44,074,155
13								
14	DISTRIBUTION MAINTENANCE							
15	Maintenance supervision and engineering	885	Dist Other PLT Adj	4,017,189	-	-	1,241,880	2,775,310
16	Maintenance of mains	887	Dist Mains PLT	6,735,276	-	-	2,203,782	4,531,493
17	Maintenance of measuring and regulating station equipment--General	889	Dist Other PLT Adj	3,030,055	-	-	936,715	2,093,339
18	Maintenance of measuring and regulating station equipment-- Industrial	890	Dist Other PLT Adj	1,203,793	-	-	372,142	831,651
19	Maintenance of measuring and regulating station equipment--City gate	891	Dist Other PLT Adj	25,149	-	-	7,775	17,374
20	Maintenance of services	892	Dist Cust PLT	1,192,432	-	-	-	1,192,432
21	Maintenance of meters and house regulators	893	Dist Cust PLT	1,986,790	-	-	-	1,986,790
22	Maintenance of other equipment	894	Dist Other PLT Adj	221,315	-	-	68,418	152,897
23	TOTAL DISTRIBUTION MAINTENANCE			18,411,998	-	-	4,830,712	13,581,286
24								
25	TOTAL DISTRIBUTION EXPENSES			69,426,393	-	-	11,770,951	57,655,442
26								
27								
28	CUSTOMER ACCOUNTS EXPENSES							
29	Supervision - Cust Accts	901	Dist Cust PLT	-	-	-	-	-
30	Meter reading expenses	902	Dist Cust PLT	815,750	-	-	-	815,750
31	Customer records and collection expenses	903	Dist Cust PLT	35,513,820	-	-	-	35,513,820
32	Uncollectible accounts	904	Dist Cust PLT	(1,177)	-	-	-	(1,177)
33	Misc customer accts expenses	905	Dist Cust PLT	5,999	-	-	-	5,999
34	TOTAL CUSTOMER ACCOUNTS EXPENSES			36,334,391	-	-	-	36,334,391
35								
36	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES							
37	Customer assistance expenses	908	Dist Cust PLT	321	-	-	-	321
38	Misc advertising expenses	909	Dist Cust PLT	440,895	-	-	-	440,895
39	Misc cust serv inform exp	910	Dist Cust PLT	2,591,494	-	-	-	2,591,494
40	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			3,032,710	-	-	-	3,032,710
41								
42	SALES EXPENSES							
43	Supervision	911	Dist Cust PLT	2	-	-	-	2
44	Demonstrating and selling expenses	912	Dist Cust PLT	2,230,585	-	-	-	2,230,585
45	Advertising expense	913	Dist Cust PLT	4,962	-	-	-	4,962
46	Misc sales expense	916	Dist Cust PLT	1,254,732	-	-	-	1,254,732
47	TOTAL SALES EXPENSES			3,490,280	-	-	-	3,490,280
48								

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION				
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer	
1	ADMINISTRATIVE AND GENERAL EXPENSES							
2	ADMINISTRATIVE AND GENERAL OPERATION							
3	Administrative and general salaries	920	OPER LABOR Adj	25,262,037	1,492,876	2,621,128	2,253,393	18,894,641
4	Office supplies and expenses	921	OPER LABOR Adj	23,896,192	1,412,161	2,479,411	2,131,558	17,873,062
5	Administrative expenses transferred -- Credit	922	OPER LABOR Adj	121	7	13	11	90
6	Outside services employed	923	OPER LABOR Adj	9,254,041	546,873	960,177	825,467	6,921,523
7	Property insurance	924	OPER LABOR Adj	1,298,337	76,726	134,712	115,813	971,086
8	Injuries and damages	925	OPER LABOR Adj	2,765,408	163,424	286,932	246,676	2,068,376
9	Employee pensions and benefits	926	OPER LABOR Adj	14,121,514	834,520	1,465,214	1,259,650	10,562,131
10	Regulatory commission expenses	928	OPER LABOR Adj	20,858,852	1,232,667	2,164,264	1,860,625	15,601,296
11	Duplicate charges -- Credit	929	OPER LABOR Adj	(4,194,788)	(247,894)	(435,241)	(374,178)	(3,137,475)
12	General advertising expenses	930	OPER LABOR Adj	(2,215,651)	(130,935)	(229,891)	(197,638)	(1,657,188)
13	Rents	931	OPER LABOR Adj	14,367,937	849,082	1,490,782	1,281,631	10,746,442
14	TOTAL ADMINISTRATIVE AND GENERAL OPERATIONS			105,414,000	6,229,507	10,937,501	9,403,008	78,843,984
15								
16	ADMINISTRATIVE AND GENERAL MAINTENANCE							
17	Maintenance of general plant	932	OPER LABOR Adj	2,330,691	137,734	241,827	207,899	1,743,231
18	Other A&G	935	OPER LABOR Adj	43,737	2,585	4,538	3,901	32,713
19	TOTAL ADMINISTRATIVE AND GENERAL MAINTENANCE			2,374,428	140,318	246,365	211,801	1,775,944
20								
21	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE			107,788,427	6,369,825	11,183,865	9,614,809	80,619,928
22								
23	TOTAL O&M PRO FORMA			235,084,176	13,068,504	19,497,161	21,385,760	181,132,751
24								
25								
26	DEPRECIATION EXPENSE							
27	Intangible	Depr-Intangible	Dist Cust PLT	29,596,257	-	-	-	29,596,257
28	Production	Depr-Prod		-	-	-	-	-
29	Storage	Depr-Storage	Storage Demand PLT	12,271,054	12,271,054	-	-	-
30	Transmission	Depr-Trans	Trans Demand PLT	89,782,871	-	89,782,871	-	-
31	Distribution Demand	Depr-Dist Demand Plant	Dist Demand PLT	7,775,204	-	-	7,775,204	-
32	Distribution Customer	Depr-Dist Cust Plant	Dist Cust PLT	9,884,689	-	-	-	9,884,689
33	Distribution Mains	Depr-Dist Mains	Dist Mains PLT	35,479,241	-	-	11,608,808	23,870,433
34	Distribution Services	Depr-Dist Services	Dist Cust PLT	32,603,268	-	-	-	32,603,268
35	Distribution Other	Depr-Dist Other	Dist Other PLT Adj	288,658	-	-	89,236	199,422
36	General	Depr-General	Util PLT Adj	25,632,587	1,447,668	14,681,199	2,937,994	6,565,726
37	TOTAL DEPRECIATION EXPENSE			243,313,828	13,718,722	104,464,070	22,411,241	102,719,795
38								
39	TAXES							
40	Payroll Taxes	PAYROLLTAX	OPER LABOR Adj	6,327,444	373,924	656,520	564,413	4,732,587
41	Other General Taxes	OTHERTAX	Total PLT ADJ	33,242,573	1,871,767	18,982,093	3,829,865	8,558,849
42	State Income Taxes	INCTAX-1	Total RB Adj	5,810,001	371,137	3,204,466	664,073	1,570,325
43	Federal Income Taxes	INCTAX-2	Total RB Adj	49,217,061	3,143,936	27,145,333	5,625,421	13,302,371
44	Amortization of Investment Tax Credits	INCTAX-3	Total RB Adj	(26,953)	(1,722)	(14,866)	(3,081)	(7,285)
45	TOTAL TAXES			94,570,127	5,759,043	49,973,547	10,680,691	28,156,847
46								
47	PURCHASED GAS COSTS							
48	Purchased Gas Costs	PURCHGAS		370,963,990				
49	Cost of Gas - Rate 142	COG142	Total RB Adj	429,458	27,433	236,865	49,086	116,074
50	TOTAL COST OF GAS			371,393,448				
51								

Piedmont Natural Gas, Inc.
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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	OPERATING REVENUE						
2	SALES OF GAS AND GAS TRANSPORTATION						
3	Gas Sales & Transportation Revenue	OPERREV	(1,268,846,047)				
4	NGV and Gas Light Revenue	NGVREV	(1,617,697)	(103,337)	(892,230)	(184,900)	(437,231)
5	TOTAL OPERATING REVENUE		(1,270,463,743)				
6							
7	OTHER GAS REVENUE	49500					
8	Other Operating Revenues	OTHERREV1	(3,993,171)	(255,080)	(2,202,406)	(456,412)	(1,079,273)
9	TOTAL OTHER REVENUE		(3,993,171)	(255,080)	(2,202,406)	(456,412)	(1,079,273)
10							
11	TOTAL REVENUE		(1,274,456,914)				
12							
13	UTILITY INCOME PRO FORMA	INCOME	330,095,334	21,086,158	182,061,818	37,729,300	89,218,058
14	Less Interest on Customer Deposits	OTHERINT	(853,412)	(54,515)	(470,694)	(97,543)	(230,660)
15							
16	UTILITY NET OPERATING INCOME PRO FORMA	NETINCOME	329,241,922	21,031,643	181,591,124	37,631,757	88,987,398
17							
18	RETURN ON RATE BASE PRO FORMA		5.13%	5.13%	5.13%	5.13%	5.13%
19							
20	PRO FORMA MARGIN REQUIREMENT	MARADJ	897,882,057	53,301,444	353,138,825	91,614,766	399,827,022
21							

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ALLOCATED COST OF SERVICE STUDY

Line No.	ACCOUNT	ALLOCATOR	Total Company	FUNCTION			
				Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	UTILITY INCOME AT PROPOSED RATES						
2							
3	O&M						
4	TOTAL O&M PRO FORMA		235,084,176	13,068,504	19,497,161	21,385,760	181,132,751
5	Uncollectibles Expense	903	887,511	-	-	-	887,511
6	NCUC Regulatory Fee	928	232,999	13,769	24,175	20,784	174,271
7	TOTAL O&M AT PROPOSED RATES		236,204,686	13,082,273	19,521,337	21,406,543	182,194,533
8							
9	DEPRECIATION EXPENSE		243,313,828	13,718,722	104,464,070	22,411,241	102,719,795
10							
11	TAXES						
12	Total Taxes Pro Forma		94,570,127	5,759,043	49,973,547	10,680,691	28,156,847
13	State Income Tax Change	INCTAX-1	4,521,868	288,852	2,494,005	516,841	1,222,169
14	Federal Income Tax Change	INCTAX-2	41,254,506	2,635,296	22,753,640	4,715,316	11,150,254
15	TOTAL TAXES AT PROPOSED RATES		140,346,501	8,683,191	75,221,192	15,912,848	40,529,270
16							
17	PURCHASED GAS COSTS						
18	Purchased Gas Costs Pro Forma		370,963,990				
19	Cost of Gas - Rate 142	COG142	429,458	27,433	236,865	49,086	116,074
20	Purchased Gas Costs Demand Adjustment	PURCHGAS	(43,243,607)				
21	TOTAL PURCHASED GAS COSTS AT PROPOSED RATES		328,149,841				
22							
23							
24	REVENUE AT PROPOSED RATES						
25	Gas Sales & Transportation Revenue Pro Forma		(1,268,846,047)				
26	NGV and Gas Light Revenue	NGVREV	(1,617,697)	(103,337)	(892,230)	(184,900)	(437,231)
27	Revenue Increase at Proposed Rates	OPERREV	(202,399,614)				
28	Gas Demand Cost Recovery	GASDEM	43,550,812				
29	TOTAL GAS & TRANSPORTATION REVENUE AT PROPOSED RATES		(1,429,312,545)				
30							
31	OTHER REVENUE						
32	Other Revenue Pro Forma		(3,993,171)	(255,080)	(2,202,406)	(456,412)	(1,079,273)
33	Additional Other Revenues	OTHERREV1	-	-	-	-	-
34	TOTAL OTHER REVENUE		(3,993,171)				
35							
36	TOTAL REVENUE AT PROPOSED RATES		(1,433,305,715)				
37							
38	UTILITY INCOME AT PROPOSED RATES	INCOME	485,290,859	30,999,892	267,658,845	55,467,869	131,164,253
39	Less Interest on Customer Deposits	OTHERINT	(853,412)	(54,515)	(470,694)	(97,543)	(230,660)
40							
41	UTILITY NET OPERATING INCOME PROPOSED		484,437,447	30,945,377	267,188,151	55,370,325	130,933,593
42							
43	RETURN ON RATE BASE PROPOSED		7.55%	7.55%	7.55%	7.55%	7.55%
44							
45	MARGIN REQUIREMENT AT PROPOSED RATES	MARPROP	1,143,525,278	66,153,096	464,007,673	114,606,275	455,207,422
46							

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-1)
SCHEDULE 3**

Piedmont Natural Gas, Inc.
North Carolina
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Exhibit__(KAC-1)
Schedule 3 - Class Allocation Factors by Rate Schedule
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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
1	ProForma Throughput (DT)		528,019,311	39,677,355	27,513,523	4,397,471	4,131,725	33,836,353	2,408,795
2		THRU	100%	7.51%	5.21%	0.83%	0.78%	6.41%	0.46%
3									
4	ProForma Winter Throughput (DT)		53,323,389	30,951,302	18,290,899	2,347,817	1,733,371	-	-
5		WINTHRU	100%	58.04%	34.30%	4.40%	3.25%	0.00%	0.00%
6									
7	Total Bills		9,745,431	8,846,903	885,650	4,878	1,400	3,284	389
8		BILL	100%	90.78%	9.09%	0.05%	0.01%	0.03%	0.00%
9									
10									
11	Design Day Demand (DT)		1,928,820	615,891	314,065	31,561	19,216	140,636	-
12		DESDMD	100%	31.93%	16.28%	1.64%	1.00%	7.29%	0.00%
13									
14									
15									
16									
17									
18	Peak and Average Day								
19		PKAVGDAY	100%	19.72%	10.75%	1.23%	0.89%	6.85%	0.23%
20									
21									
22									
23	Peak and Average Day Distribution								
24	Exclude PowerGen								
25	POWGEN		54%						
26		PKAVGDAYDIST	100%	42.93%	23.39%	2.69%	1.94%	14.91%	0.50%
27									
28	ProForma Revenue		\$ 1,267,737,863	\$ 691,424,537	\$ 318,551,226	\$ 42,197,813	\$ 21,455,003	\$ 34,253,253	\$ 10,958,234
29		PROFORMAREV	100%	54.54%	25.13%	3.33%	1.69%	2.70%	0.86%
30									
31	ProForma Gas Cost		\$ 370,963,989	\$ 174,481,807	\$ 114,625,622	\$ 17,319,573	\$ 18,189,567	\$ 16,917,893	\$ 9,646,957
32		PROFORMACOG	100%	47.03%	30.90%	4.67%	4.90%	4.56%	2.60%
33									
34	ProForma Margin		\$ 896,773,873	\$ 516,942,730	\$ 203,925,604	\$ 24,878,240	\$ 3,265,436	\$ 17,335,360	\$ 1,311,276
35		PROFORMAMAR	100%	57.64%	22.74%	2.77%	0.36%	1.93%	0.15%
36									
37	Per Books Revenue		\$ 1,121,945,269	\$ 611,909,221	\$ 281,917,147	\$ 37,344,974	\$ 18,987,632	\$ 30,314,055	\$ 9,698,013
38		PBREV	100%	54.54%	25.13%	3.33%	1.69%	2.70%	0.86%
39									
40	Per Books Gas Cost								
41	PURCHGAS		\$ 282,241,299						
42	COG142		\$ 429,458						
43			\$ 281,811,841	\$ 132,549,359	\$ 87,078,149	\$ 13,157,236	\$ 13,818,148	\$ 12,852,090	\$ 7,328,546
44		PBCOG	100%	47.03%	30.90%	4.67%	4.90%	4.56%	2.60%
45									

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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
1	ProForma Throughput (DT)	28,988,113	-	4,916,833	7,383,631	374,765,512
2		5.49%	0.00%	0.93%	1.40%	70.98%
3						
4	ProForma Winter Throughput (DT)	-	-	-	-	-
5		0.00%	0.00%	0.00%	0.00%	0.00%
6						
7	Total Bills	2,506	-	188	36	197
8		0.03%	0.00%	0.00%	0.00%	0.00%
9						
10						
11	Design Day Demand (DT)	-	-	14,513	76,725	716,212
12		0.00%	0.00%	0.75%	3.98%	37.13%
13						
14						
15						
16						
17						
18	Peak and Average Day					
19		2.74%	0.00%	0.84%	2.69%	54.05%
20						
21						
22						
23	Peak and Average Day Distribution					
24	Exclude PowerGen					
25	POWGEN					
26		5.97%	0.00%	1.83%	5.85%	0.00%
27						
28	ProForma Revenue	\$ 23,608,679	\$ 113,283	\$ 8,501,089	\$ 10,063,908	\$ 106,610,838
29		1.86%	0.01%	0.67%	0.79%	8.41%
30						
31	ProForma Gas Cost	\$ 10,050,978	\$ -	\$ 83,879	\$ 2,916,000	\$ 6,731,713
32		2.71%	0.00%	0.02%	0.79%	1.81%
33						
34	ProForma Margin	\$ 13,557,701	\$ 113,283	\$ 8,417,210	\$ 7,147,908	\$ 99,879,124
35		1.51%	0.01%	0.94%	0.80%	11.14%
36						
37	Per Books Revenue	\$ 20,893,630	\$ 100,255	\$ 7,523,445	\$ 8,906,537	\$ 94,350,361
38		1.86%	0.01%	0.67%	0.79%	8.41%
39						
40	Per Books Gas Cost					
41	PURCHGAS					
42	COG142					
43		\$ 7,635,471	\$ -	\$ 63,721	\$ 2,215,211	\$ 5,113,910
44		2.71%	0.00%	0.02%	0.79%	1.81%
45						

Design Day Demand Allocate Combined 103,113 & 143 to 103 & 113			
Schedule	Design Day Dts		
103/113	156,704		
103/143	3,148		
Schedule	Peak Demand	Allocate	Design Day Dts
103	3,334,200	16,068	19,216
113	29,182,631	140,636	140,636

Peak and Average Allocation	
Peak Weight	50%
Average Weight	50%

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Exhibit __ (KAC-1)
Schedule 3 - Class Allocation Factors by Rate Schedule
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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
46	Per Books Margin		\$ 840,133,428	\$ 479,359,862	\$ 194,838,998	\$ 24,187,737	\$ 5,169,484	\$ 17,461,965	\$ 2,369,467
47		PBMAR	100%	57.06%	23.19%	2.88%	0.62%	2.08%	0.28%
48									
49	Revenue Increase								
50	Revenue Increase		\$ 202,113,517	\$ 124,662,574	\$ 57,432,829	\$ 7,046,984	\$ 1,578,667	\$ 8,464,027	\$ 415,754
51		PROPREV	100%	61.68%	28.42%	3.49%	0.78%	4.19%	0.21%
52	Proposed Gas Costs								
53	Proposed Total Gas Cost Revenues		\$ 370,963,989	\$ 174,481,807	\$ 114,625,622	\$ 17,319,573	\$ 18,189,567	\$ 16,917,893	\$ 9,646,957
54		PROPCOG	100%	47.03%	30.90%	4.67%	4.90%	4.56%	2.60%
55									
56	Proposed Margin		\$ 1,098,887,390	\$ 641,605,304	\$ 261,358,434	\$ 31,925,224	\$ 4,844,104	\$ 25,799,388	\$ 1,727,031
57		PROPMAR	100%	58.39%	23.78%	2.91%	0.44%	2.35%	0.16%
58									
59									
60									
61									
62	Direct Plant Per Books		\$ 6,264,388,214	\$ 3,113,808,715	\$ 1,074,094,418	\$ 95,616,267	\$ 62,318,838	\$ 365,347,574	\$ 3,940,450
63		UTILPLT	100%	49.71%	17.15%	1.53%	0.99%	5.83%	0.06%
64									
65	Direct Plant Pro Forma		\$ 6,697,883,873	\$ 3,277,290,786	\$ 1,143,980,089	\$ 102,078,094	\$ 66,271,407	\$ 396,180,082	\$ 4,073,764
66		UTILPLT Adj	100%	48.93%	17.08%	1.52%	0.99%	5.92%	0.06%
67									
68	O&M Expense Per Books		\$ 216,325,263	\$ 162,942,870	\$ 30,398,732	\$ 1,441,936	\$ 954,252	\$ 4,740,040	\$ 128,013
69		OMPB	100%	75.32%	14.05%	0.67%	0.44%	2.19%	0.06%
70									
71	O&M Expense Pro Forma		\$ 235,084,176	\$ 180,986,656	\$ 32,325,436	\$ 1,445,472	\$ 957,880	\$ 4,627,981	\$ 133,906
72		OMPF	100%	76.99%	13.75%	0.61%	0.41%	1.97%	0.06%
73									
74	Distribution Mains Plant								
75		27600	\$ 1,353,990,038						
76	PKAVGDAYDIST	Distribution - Demand	\$ 443,025,541	\$ 190,171,748	\$ 103,623,041	\$ 11,904,024	\$ 8,575,721	\$ 66,047,175	\$ 2,199,380
77	BILL	Distribution - Customer	\$ 910,964,498	\$ 826,973,700	\$ 82,787,077	\$ 455,971	\$ 130,875	\$ 306,936	\$ 36,342
78			\$ 1,353,990,038	\$ 1,017,145,448	\$ 186,410,117	\$ 12,359,995	\$ 8,706,596	\$ 66,354,110	\$ 2,235,722
79		MAINPLT	100%	75.12%	13.77%	0.91%	0.64%	4.90%	0.17%
80									
81	Distribution Services Plant								
82		28000	\$ 562,738,409						
83		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	SVCUNIT	Distribution - Customer	\$ 562,738,409	\$ 486,591,988	\$ 73,957,021	\$ 691,127	\$ 301,726	\$ 707,626	\$ 53,481
85			\$ 562,738,409	\$ 486,591,988	\$ 73,957,021	\$ 691,127	\$ 301,726	\$ 707,626	\$ 53,481
86		SVCSPLT	100%	86.47%	13.14%	0.12%	0.05%	0.13%	0.01%
87									
88	Distribution Meters Plant (Ensure All Plant Accounts Match)								
89		28100	\$ 13,136,677						
90		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	METAVG	Distribution - Customer	\$ 13,136,677	\$ 9,684,780	\$ 3,196,335	\$ 63,087	\$ 34,053	\$ 79,961	\$ 9,593
92			\$ 13,136,677	\$ 9,684,780	\$ 3,196,335	\$ 63,087	\$ 34,053	\$ 79,961	\$ 9,593
93									
94		28104	\$ (0)						
95		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	METAVG	Distribution - Customer	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
97			\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
98									

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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
46	Per Books Margin	\$ 13,258,159	\$ 100,255	\$ 7,459,724	\$ 6,691,326	\$ 89,236,451
47		1.58%	0.01%	0.89%	0.80%	10.62%
48						
49	Revenue Increase					
50	Revenue Increase	\$ 2,625,963	\$ (113,283)	\$ -	\$ -	\$ -
51		1.30%	-0.06%	0.00%	0.00%	0.00%
52	Proposed Gas Costs					
53	Proposed Total Gas Cost Revenues	\$ 10,050,978	\$ -	\$ 83,879	\$ 2,916,000	\$ 6,731,713
54		2.71%	0.00%	0.02%	0.79%	1.81%
55						
56	Proposed Margin	\$ 16,183,664	\$ -	\$ 8,417,210	\$ 7,147,908	\$ 99,879,124
57		1.47%	0.00%	0.77%	0.65%	9.09%
58						
59						
60						
61						
62	Direct Plant Per Books	\$ 46,123,544	\$ -	\$ 39,785,772	\$ 181,087,343	\$ 1,282,265,294
63		0.74%	0.00%	0.64%	2.89%	20.47%
64						
65	Direct Plant Pro Forma	\$ 47,669,705	\$ -	\$ 43,035,451	\$ 197,293,041	\$ 1,420,011,454
66		0.71%	0.00%	0.64%	2.95%	21.20%
67						
68	O&M Expense Per Books	\$ 1,397,271	\$ -	\$ 538,154	\$ 1,995,807	\$ 11,788,189
69		0.65%	0.00%	0.25%	0.92%	5.45%
70						
71	O&M Expense Pro Forma	\$ 1,457,813	\$ -	\$ 528,171	\$ 1,907,559	\$ 10,713,302
72		0.62%	0.00%	0.22%	0.81%	4.56%
73						
74	Distribution Mains Plant					
75		27600				
76	PKAVGDAYDIST	\$ 26,467,953	\$ -	\$ 8,117,027	\$ 25,919,473	\$ -
77	BILL	\$ 234,244	\$ -	\$ 17,574	\$ 3,365	\$ 18,415
78		\$ 26,702,197	\$ -	\$ 8,134,600	\$ 25,922,838	\$ 18,415
79		1.97%	0.00%	0.60%	1.91%	0.00%
80						
81	Distribution Services Plant					
82		28000				
83		\$ -	\$ -	\$ -	\$ -	\$ -
84	SVCUNIT	\$ 344,712	\$ -	\$ 40,515	\$ 7,758	\$ 42,454
85		\$ 344,712	\$ -	\$ 40,515	\$ 7,758	\$ 42,454
86		0.06%	0.00%	0.01%	0.00%	0.01%
87						
88	Distribution Meters Plant (Ensure All Plant Accounts Match)					
89		28100				
90		\$ -	\$ -	\$ -	\$ -	\$ -
91	METAVG	\$ 61,572	\$ -	\$ 3,860	\$ 739	\$ 2,695
92		\$ 61,572	\$ -	\$ 3,860	\$ 739	\$ 2,695
93						
94		28104				
95		\$ -	\$ -	\$ -	\$ -	\$ -
96	METAVG	\$ (0)	\$ -	\$ (0)	\$ (0)	\$ (0)
97		\$ (0)	\$ -	\$ (0)	\$ (0)	\$ (0)
98						

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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
99		28105	\$ 7,511,120						
100		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	METAVG	Distribution - Customer	\$ 7,511,120	\$ 5,537,439	\$ 1,827,559	\$ 36,071	\$ 19,471	\$ 45,719	\$ 5,485
102									
103									
104		28200	\$ 61,043,711						
105		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	METAVG	Distribution - Customer	\$ 61,043,711	\$ 45,003,383	\$ 14,852,779	\$ 293,156	\$ 158,240	\$ 371,562	\$ 44,579
107			\$ 61,043,711	\$ 45,003,383	\$ 14,852,779	\$ 293,156	\$ 158,240	\$ 371,562	\$ 44,579
108									
109		28300	\$ 7,701,166						
110		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111	METAVG	Distribution - Customer	\$ 7,701,166	\$ 5,677,546	\$ 1,873,800	\$ 36,984	\$ 19,963	\$ 46,876	\$ 5,624
112			\$ 7,701,166	\$ 5,677,546	\$ 1,873,800	\$ 36,984	\$ 19,963	\$ 46,876	\$ 5,624
113									
114		28400	\$ 872,024						
115		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	METAVG	Distribution - Customer	\$ 872,024	\$ 642,884	\$ 212,176	\$ 4,188	\$ 2,260	\$ 5,308	\$ 637
117			\$ 872,024	\$ 642,884	\$ 212,176	\$ 4,188	\$ 2,260	\$ 5,308	\$ 637
118									
119		28500	\$ 39,760,689						
120		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
121	METAVG	Distribution - Customer	\$ 39,760,689	\$ 29,312,856	\$ 9,674,325	\$ 190,946	\$ 103,069	\$ 242,016	\$ 29,036
122			\$ 39,760,689	\$ 29,312,856	\$ 9,674,325	\$ 190,946	\$ 103,069	\$ 242,016	\$ 29,036
123									
124	TOTAL METERS								
125		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126		Distribution - Customer	\$ 130,025,387	\$ 95,858,888	\$ 31,636,974	\$ 624,433	\$ 337,057	\$ 791,441	\$ 94,955
127		Total	\$ 130,025,387	\$ 95,858,888	\$ 31,636,974	\$ 624,433	\$ 337,057	\$ 791,441	\$ 94,955
128		METERPLT	100%	73.72%	24.33%	0.48%	0.26%	0.61%	0.07%
129									
130	Meters Service Mains Plant - Customer								
131									
132	Mains		\$ 910,964,498	\$ 826,973,700	\$ 82,787,077	\$ 455,971	\$ 130,875	\$ 306,936	\$ 36,342
133	Services		\$ 562,738,409	\$ 486,591,988	\$ 73,957,021	\$ 691,127	\$ 301,726	\$ 707,626	\$ 53,481
134	Meters		\$ 130,025,387	\$ 95,858,888	\$ 31,636,974	\$ 624,433	\$ 337,057	\$ 791,441	\$ 94,955
135			\$ 1,603,728,294	\$ 1,409,424,576	\$ 188,381,071	\$ 1,771,531	\$ 769,659	\$ 1,806,003	\$ 184,778
136		MSMPLTCUST	100%	87.88%	11.75%	0.11%	0.05%	0.11%	0.01%
137									
138	Main Services Meters Plant		\$ 2,046,753,834	\$ 1,599,596,324	\$ 292,004,112	\$ 13,675,555	\$ 9,345,380	\$ 67,853,177	\$ 2,384,158
139		MSMPLT	100%	78.15%	14.27%	0.67%	0.46%	3.32%	0.12%
140									
141	Distribution Mains Plant Pro Forma								
142		27600	\$ 1,383,237,138						
143	PKAVGDAYDIST	Distribution - Demand	\$ 452,595,192	\$ 194,279,586	\$ 105,861,369	\$ 12,161,159	\$ 8,760,963	\$ 67,473,838	\$ 2,246,888
144	BILL	Distribution - Customer	\$ 930,641,947	\$ 844,836,891	\$ 84,575,333	\$ 465,820	\$ 133,702	\$ 313,566	\$ 37,127
145			\$ 1,383,237,138	\$ 1,039,116,477	\$ 190,436,702	\$ 12,626,979	\$ 8,894,665	\$ 67,787,404	\$ 2,284,015
146		MAINPLT Adj	100%	75.12%	13.77%	0.91%	0.64%	4.90%	0.17%
147									

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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
99		28105				
100		\$ -	\$ -	\$ -	\$ -	\$ -
101	METAVG	\$ 35,205	\$ -	\$ 2,207	\$ 423	\$ 1,541
102						
103						
104		28200				
105		\$ -	\$ -	\$ -	\$ -	\$ -
106	METAVG	\$ 286,115	\$ -	\$ 17,938	\$ 3,435	\$ 12,525
107		\$ 286,115	\$ -	\$ 17,938	\$ 3,435	\$ 12,525
108						
109		28300				
110		\$ -	\$ -	\$ -	\$ -	\$ -
111	METAVG	\$ 36,096	\$ -	\$ 2,263	\$ 433	\$ 1,580
112		\$ 36,096	\$ -	\$ 2,263	\$ 433	\$ 1,580
113						
114		28400				
115		\$ -	\$ -	\$ -	\$ -	\$ -
116	METAVG	\$ 4,087	\$ -	\$ 256	\$ 49	\$ 179
117		\$ 4,087	\$ -	\$ 256	\$ 49	\$ 179
118						
119		28500				
120		\$ -	\$ -	\$ -	\$ -	\$ -
121	METAVG	\$ 186,360	\$ -	\$ 11,684	\$ 2,237	\$ 8,158
122		\$ 186,360	\$ -	\$ 11,684	\$ 2,237	\$ 8,158
123						
124	TOTAL METERS					
125		\$ -	\$ -	\$ -	\$ -	\$ -
126		\$ 609,436	\$ -	\$ 38,208	\$ 7,316	\$ 26,679
127		\$ 609,436	\$ -	\$ 38,208	\$ 7,316	\$ 26,679
128		0.47%	0.00%	0.03%	0.01%	0.02%
129						
130	Meters Service Mains Plant - Customer					
131						
132	Mains	\$ 234,244	\$ -	\$ 17,574	\$ 3,365	\$ 18,415
133	Services	\$ 344,712	\$ -	\$ 40,515	\$ 7,758	\$ 42,454
134	Meters	\$ 609,436	\$ -	\$ 38,208	\$ 7,316	\$ 26,679
135		\$ 1,188,392	\$ -	\$ 96,297	\$ 18,440	\$ 87,548
136		0.07%	0.00%	0.01%	0.00%	0.01%
137						
138	Main Services Meters Plant	\$ 27,656,345	\$ -	\$ 8,213,323	\$ 25,937,912	\$ 87,548
139		1.35%	0.00%	0.40%	1.27%	0.00%
140						
141	Distribution Mains Plant Pro Forma					
142		27600				
143	PKAVGDAYDIST	\$ 27,039,678	\$ -	\$ 8,292,360	\$ 26,479,351	\$ -
144	BILL	\$ 239,304	\$ -	\$ 17,953	\$ 3,438	\$ 18,813
145		\$ 27,278,982	\$ -	\$ 8,310,313	\$ 26,482,788	\$ 18,813
146		1.97%	0.00%	0.60%	1.91%	0.00%
147						

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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
148	Distribution Services Plant Pro Forma								
149		28000	\$ 576,708,757						
150		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151	SVCUNIT	Distribution - Customer	\$ 576,708,757	\$ 498,671,951	\$ 75,793,052	\$ 708,285	\$ 309,217	\$ 725,194	\$ 54,809
152			\$ 576,708,757	\$ 498,671,951	\$ 75,793,052	\$ 708,285	\$ 309,217	\$ 725,194	\$ 54,809
153		SVCSPLT Adj	100%	86.47%	13.14%	0.12%	0.05%	0.13%	0.01%
154									
155	Distribution Meters Plant Pro Forma(Ensure All Plant Accounts Match)								
156		28100	\$ 15,548,864						
157		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	METAVG	Distribution - Customer	\$ 15,548,864	\$ 11,463,122	\$ 3,783,254	\$ 74,672	\$ 40,306	\$ 94,643	\$ 11,355
159			\$ 15,548,864	\$ 11,463,122	\$ 3,783,254	\$ 74,672	\$ 40,306	\$ 94,643	\$ 11,355
160									
161		28104	\$ (172,460)						
162		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	METAVG	Distribution - Customer	\$ (172,460)	\$ (127,143)	\$ (41,962)	\$ (828)	\$ (447)	\$ (1,050)	\$ (126)
164			(172,460)	(127,143)	(41,962)	(828)	(447)	(1,050)	(126)
165									
166		28105	\$ 7,179,504						
167		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	METAVG	Distribution - Customer	\$ 7,179,504	\$ 5,292,961	\$ 1,746,873	\$ 34,479	\$ 18,611	\$ 43,700	\$ 5,243
169									
170									
171		28200	\$ 63,108,119						
172		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173	METAVG	Distribution - Customer	\$ 63,108,119	\$ 46,525,330	\$ 15,355,078	\$ 303,070	\$ 163,592	\$ 384,128	\$ 46,087
174			\$ 63,108,119	\$ 46,525,330	\$ 15,355,078	\$ 303,070	\$ 163,592	\$ 384,128	\$ 46,087
175									
176		28300	\$ 7,783,982						
177		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
178	METAVG	Distribution - Customer	\$ 7,783,982	\$ 5,738,601	\$ 1,893,950	\$ 37,382	\$ 20,178	\$ 47,380	\$ 5,684
179			\$ 7,783,982	\$ 5,738,601	\$ 1,893,950	\$ 37,382	\$ 20,178	\$ 47,380	\$ 5,684
180									
181		28400	\$ 851,530						
182		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
183	METAVG	Distribution - Customer	\$ 851,530	\$ 627,775	\$ 207,189	\$ 4,089	\$ 2,207	\$ 5,183	\$ 622
184									
185									
186		28500	\$ 42,176,166						
187		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
188	METAVG	Distribution - Customer	\$ 42,176,166	\$ 31,093,623	\$ 10,262,044	\$ 202,546	\$ 109,331	\$ 256,719	\$ 30,800
189			\$ 42,176,166	\$ 31,093,623	\$ 10,262,044	\$ 202,546	\$ 109,331	\$ 256,719	\$ 30,800
190									
191	TOTAL METERS Adjusted								
192		Distribution - Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
193		Distribution - Customer	\$ 136,475,705	\$ 100,614,269	\$ 33,206,426	\$ 655,410	\$ 353,778	\$ 830,703	\$ 99,665
194		Total	\$ 136,475,705	\$ 100,614,269	\$ 33,206,426	\$ 655,410	\$ 353,778	\$ 830,703	\$ 99,665
195		METERPLT Adj	100%	73.72%	24.33%	0.48%	0.26%	0.61%	0.07%
196									

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Exhibit_(KAC-1)
 Schedule 3 - Class Allocation Factors by Rate Schedule
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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
148	Distribution Services Plant Pro Forma					
149		28000				
150		\$ -	\$ -	\$ -	\$ -	\$ -
151	SVCUNIT	\$ 353,270	\$ -	\$ 41,521	\$ 7,951	\$ 43,508
152		\$ 353,270	\$ -	\$ 41,521	\$ 7,951	\$ 43,508
153		0.06%	0.00%	0.01%	0.00%	0.01%
154						
155	Distribution Meters Plant Pro Forma(Ensure All Plant Accoun					
156		28100				
157		\$ -	\$ -	\$ -	\$ -	\$ -
158	METAVG	\$ 72,878	\$ -	\$ 4,569	\$ 875	\$ 3,190
159		\$ 72,878	\$ -	\$ 4,569	\$ 875	\$ 3,190
160						
161		28104				
162		\$ -	\$ -	\$ -	\$ -	\$ -
163	METAVG	\$ (808)	\$ -	\$ (51)	\$ (10)	\$ (35)
164		(808)	-	(51)	(10)	(35)
165						
166		28105				
167		\$ -	\$ -	\$ -	\$ -	\$ -
168	METAVG	\$ 33,651	\$ -	\$ 2,110	\$ 404	\$ 1,473
169						
170						
171		28200				
172		\$ -	\$ -	\$ -	\$ -	\$ -
173	METAVG	\$ 295,791	\$ -	\$ 18,544	\$ 3,551	\$ 12,948
174		\$ 295,791	\$ -	\$ 18,544	\$ 3,551	\$ 12,948
175						
176		28300				
177		\$ -	\$ -	\$ -	\$ -	\$ -
178	METAVG	\$ 36,484	\$ -	\$ 2,287	\$ 438	\$ 1,597
179		\$ 36,484	\$ -	\$ 2,287	\$ 438	\$ 1,597
180						
181		28400				
182		\$ -	\$ -	\$ -	\$ -	\$ -
183	METAVG	\$ 3,991	\$ -	\$ 250	\$ 48	\$ 175
184						
185						
186		28500				
187		\$ -	\$ -	\$ -	\$ -	\$ -
188	METAVG	\$ 197,682	\$ -	\$ 12,394	\$ 2,373	\$ 8,654
189		\$ 197,682	\$ -	\$ 12,394	\$ 2,373	\$ 8,654
190						
191	TOTAL METERS Adjusted					
192		\$ -	\$ -	\$ -	\$ -	\$ -
193		\$ 639,669	\$ -	\$ 40,104	\$ 7,679	\$ 28,002
194		\$ 639,669	\$ -	\$ 40,104	\$ 7,679	\$ 28,002
195		0.47%	0.00%	0.03%	0.01%	0.02%
196						

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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Allocator	Total Company	Residential Rate 101	Small GS Rate 102	Medium GS Rate 152	Large GS Sales Rate 103	Large GS Transport Rate 113	Interruptible Sales Rate 104
197	Meters Services Mains Plant Pro Forma - Customer								
198									
199	Mains		\$ 930,641,947	\$ 844,836,891	\$ 84,575,333	\$ 465,820	\$ 133,702	\$ 313,566	\$ 37,127
200	Services		\$ 576,708,757	\$ 498,671,951	\$ 75,793,052	\$ 708,285	\$ 309,217	\$ 725,194	\$ 54,809
201	Meters		\$ 136,475,705	\$ 100,614,269	\$ 33,206,426	\$ 655,410	\$ 353,778	\$ 830,703	\$ 99,665
202			\$ 1,643,826,409	\$ 1,444,123,111	\$ 193,574,811	\$ 1,829,515	\$ 796,697	\$ 1,869,462	\$ 191,601
203		MSMPLTCUST Adj	100%	87.85%	11.78%	0.11%	0.05%	0.11%	0.01%
204									
205	Main Services Meters Plant Pro Forma		\$ 2,096,421,600	\$ 1,638,402,698	\$ 299,436,180	\$ 13,990,674	\$ 9,557,660	\$ 69,343,300	\$ 2,438,489
206		MSMPLT Adj	100%	78.15%	14.28%	0.67%	0.46%	3.31%	0.12%
207									
208	Rate Base Per Books		\$ 5,877,652,615	\$ 2,971,054,445	\$ 1,010,469,831	\$ 89,630,000	\$ 58,616,175	\$ 333,133,770	\$ 3,640,712
209		TOTRB	100%	50.55%	17.19%	1.52%	1.00%	5.67%	0.06%
210									
211	Rate Base Pro Forma		\$ 6,414,486,912	\$ 3,204,026,549	\$ 1,096,800,447	\$ 97,249,944	\$ 63,350,936	\$ 367,742,323	\$ 3,851,458
212		TOTRB Adj	100%	49.95%	17.10%	1.52%	0.99%	5.73%	0.06%
213									
214	Operating Labor Per Books		\$ 60,015,490	\$ 45,231,837	\$ 8,594,508	\$ 404,667	\$ 267,975	\$ 1,291,473	\$ 35,988
215		OPERLAB	100%	75.37%	14.32%	0.67%	0.45%	2.15%	0.06%
216									
217	Operating Labor Pro Forma		\$ 61,091,460	\$ 46,042,724	\$ 8,749,864	\$ 411,860	\$ 272,726	\$ 1,314,052	\$ 36,620
218		OPERLAB Adj	100%	75.37%	14.32%	0.67%	0.45%	2.15%	0.06%
219									
220	Uncollectible Expense Per Books								
221									
222									
223	12 Month Total by Rate		\$ 3,390,859	\$ 2,882,230	\$ 457,766	\$ 50,863	\$ -	\$ -	\$ -
224		UNCOLL	100%	85.00%	13.50%	1.50%	0.00%	0.00%	0.00%
225									
226	Average Meter Cost			283	932	3,339	6,280	6,288	6,371
227	Meter Value (Customers x Avg Meter)		\$ 282,667,149	\$ 208,391,293	\$ 68,776,825	\$ 1,357,478	\$ 732,742	\$ 1,720,544	\$ 206,426
228		METAVG	100%	73.72%	24.33%	0.48%	0.26%	0.61%	0.07%
229									
230	Service Cost Unit Factor			2,493	3,785	6,422	9,768	9,768	6,235
231	Service Value (Customers x Service Unit)		\$ 2,125,562,667	\$ 1,837,944,144	\$ 279,348,770	\$ 2,610,511	\$ 1,139,674	\$ 2,672,830	\$ 202,007
232		SVCUNIT	100%	86.47%	13.14%	0.12%	0.05%	0.13%	0.01%
233									
234	874 Mains Customer Allocator								
235									
236		MAINPLT	55.0%	41.32%	7.57%	0.50%	0.35%	2.70%	0.09%
237		SVCUNIT	45.0%	38.91%	5.91%	0.06%	0.02%	0.06%	0.00%
238		874CUST	100%	80.23%	13.49%	0.56%	0.38%	2.75%	0.10%
239									
240									
241									
242	Storage Plant		\$ 385,133,325	\$ 223,548,765	\$ 132,107,786	\$ 16,957,334	\$ 12,519,440	\$ -	\$ -
243		STORPLT	100%	58%	34%	4%	3%	0%	0%
244									
245	Transmission Plant		\$ 3,452,981,175	\$ 1,102,570,470	\$ 562,240,151	\$ 56,501,271	\$ 34,401,283	\$ 251,767,661	\$ -
246		TRANSPLT	100%	32%	16%	2%	1%	7%	0%
247									

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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Interruptible Transportation Rate 114	Military Transportation Rate T-10	Special Contracts	Municipal Contracts	Power Generation Contracts
197	Meters Services Mains Plant Pro Forma - Customer					
198						
199	Mains	\$ 239,304	\$ -	\$ 17,953	\$ 3,438	\$ 18,813
200	Services	\$ 353,270	\$ -	\$ 41,521	\$ 7,951	\$ 43,508
201	Meters	\$ 639,669	\$ -	\$ 40,104	\$ 7,679	\$ 28,002
202		\$ 1,232,243	\$ -	\$ 99,577	\$ 19,068	\$ 90,323
203		0.07%	0.00%	0.01%	0.00%	0.01%
204						
205	Main Services Meters Plant Pro Forma	\$ 28,271,921	\$ -	\$ 8,391,937	\$ 26,498,419	\$ 90,323
206		1.35%	0.00%	0.40%	1.26%	0.00%
207						
208	Rate Base Per Books	\$ 42,531,307	\$ -	\$ 36,287,617	\$ 164,902,917	\$ 1,167,385,840
209		0.72%	0.00%	0.62%	2.81%	19.86%
210						
211	Rate Base Pro Forma	\$ 44,969,145	\$ -	\$ 39,965,170	\$ 182,809,988	\$ 1,313,720,950
212		0.70%	0.00%	0.62%	2.85%	20.48%
213						
214	Operating Labor Per Books	\$ 388,970	\$ -	\$ 146,342	\$ 538,943	\$ 3,114,788
215		0.65%	0.00%	0.24%	0.90%	5.19%
216						
217	Operating Labor Pro Forma	\$ 395,739	\$ -	\$ 148,890	\$ 548,352	\$ 3,170,633
218		0.65%	0.00%	0.24%	0.90%	5.19%
219						
220	Uncollectible Expense Per Books					
221						
222						
223	12 Month Total by Rate	\$ -	\$ -	\$ -	\$ -	\$ -
224		0.00%	0.00%	0.00%	0.00%	0.00%
225						
226	Average Meter Cost	6,344	-	5,302	5,302	3,533
227	Meter Value (Customers x Avg Meter)	\$ 1,324,876	\$ -	\$ 83,062	\$ 15,906	\$ 57,997
228		0.47%	0.00%	0.03%	0.01%	0.02%
229						
230	Service Cost Unit Factor	6,235	6,235	9768	9768	9768
231	Service Value (Customers x Service Unit)	\$ 1,302,038	\$ -	\$ 153,032	\$ 29,304	\$ 160,358
232		0.06%	0.00%	0.01%	0.00%	0.01%
233						
234	874 Mains Customer Allocator					
235						
236	MAINPLT	1.08%	0.00%	0.33%	1.05%	0.00%
237	SVCUNIT	0.03%	0.00%	0.00%	0.00%	0.00%
238		1.11%	0.00%	0.33%	1.05%	0.00%
239						
240						
241						
242	Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
243		0%	0%	0%	0%	0%
244						
245	Transmission Plant	\$ -	\$ -	\$ 25,981,823	\$ 137,354,167	\$ 1,282,164,349
246		0%	0%	1%	4%	37%
247						

Acct	Plant	Ratio	Allocator	%
27600	\$ 1,841,155,918	64.50%	Min Sys Demand	32.72%
28000	\$ 1,013,357,647	35.50%	Min Sys Cust	67.28%
	\$ 2,854,513,565			

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-1)
SCHEDULE 4**

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
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ALLOCATED COST OF SERVICE STUDY							
Line No.	Allocation Type	Allocator	Total Company	Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
1	1 Storage Demand PLT		100%	100%			
2	2 Trans Demand PLT		100%		100%		
3	4 Dist Demand PLT		100%			100%	
4	5 Dist Cust PLT		100%				100%
5	6 Dist Mains PLT	Minimum System	100%			33%	67%
6							
7	7 Distribution Other Plant Per Books						
8		Dist Demand PLT	297,985,590	-	-	297,985,590	-
9		Dist Cust PLT	754,442,541	-	-	-	754,442,541
10		Dist Mains PLT	1,353,990,038	-	-	443,025,541	910,964,498
11			2,406,418,170	-	-	741,011,131	1,665,407,039
12	Dist Other PLT		100%	0.00%	0.00%	30.79%	69.21%
13							
14	8 Distribution Other Plant Pro Forma						
15		Dist Demand PLT	312,648,290	-	-	312,648,290	-
16		Dist Cust PLT	779,497,533	-	-	-	779,497,533
17		Dist Mains PLT	1,383,237,138	-	-	452,595,192	930,641,947
18			2,475,382,962	-	-	765,243,482	1,710,139,480
19	Dist Other PLT Adj		100%	0.00%	0.00%	30.91%	69.09%
20							
21	11 Utility Plant Per Books						
22		Storage Demand PLT	385,133,325	385,133,325	-	-	-
23		Trans Demand PLT	3,452,981,175	-	3,452,981,175	-	-
24		Trans Cust PLT	-	-	-	-	-
25		Dist Demand PLT	297,985,590	-	-	297,985,590	-
26		Dist Cust PLT	754,442,541	-	-	-	754,442,541
27		Dist Mains PLT	1,353,990,038	-	-	443,025,541	910,964,498
28		Dist Other PLT	19,861,208	-	-	6,115,885	13,745,323
29			6,264,393,878	385,133,325	3,452,981,175	747,127,015	1,679,152,362
30	Util PLT		100%	6.15%	55.12%	11.93%	26.80%
31							
32	12 Utility Plant Pro Forma						
33		Storage Demand PLT	377,066,455	377,066,455	-	-	-
34		Trans Demand PLT	3,823,933,456	-	3,823,933,456	-	-
35		Trans Cust PLT	-	-	-	-	-
36		Dist Demand PLT	312,648,290	-	-	312,648,290	-
37		Dist Cust PLT	779,497,533	-	-	-	779,497,533
38		Dist Mains PLT	1,383,237,138	-	-	452,595,192	930,641,947
39		Dist Other PLT	-	-	-	-	-
40			6,676,382,873	377,066,455	3,823,933,456	765,243,482	1,710,139,480
41	Util PLT Adj		100%	5.65%	57.28%	11.46%	25.61%
42							
43	13 Total Plant Per Books		6,557,834,807	403,168,682	3,614,731,151	782,125,114	1,757,809,859
44	Total PLT UNADJ		100%	6.15%	55.12%	11.93%	26.80%
45							
46	14 Total Plant Pro Forma		7,088,709,538	399,139,053	4,047,777,670	816,687,665	1,825,105,150
47	Total PLT ADJ		100%	5.63%	57.10%	11.52%	25.75%
48							
49	15 Total Rate Base Per Books		5,877,646,951	350,720,016	3,138,378,005	751,097,810	1,637,451,119
50	Total RB		100%	5.97%	53.40%	12.78%	27.86%
51							

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ALLOCATED COST OF SERVICE STUDY

Line No.	Allocation Type	Allocator	Total Company	Storage-Demand	Transmission-Demand	Distribution-Demand	Distribution-Customer
52	16 Total Rate Base Pro Forma		6,414,486,912	409,750,975	3,537,866,265	733,164,267	1,733,705,404
53	Total RB Adj		100%	6.39%	55.15%	11.43%	27.03%
54							
55	17 Dist Mains and Services Gross Plant Per Books						
56		27600	1,841,155,918	64.50%		21.10%	43.40%
57		28000	1,013,357,647	35.50%			35.50%
58			2,854,513,565				
59	Dist M&S Gross		100%			21.10%	78.90%
60							
61	18 Dist Mains and Services Gross Plant Pro Forma						
62		27600	1,897,285,593	64.34%		21.05%	43.29%
63		28000	1,051,718,337	35.66%			35.66%
64			2,949,003,930				
65	Dist M&S Gross Adj		100%			21.05%	78.95%
66							
67	19 Operating Labor Per Books		60,015,490	3,546,653	6,227,062	5,353,427	44,888,349
68	OPER LABOR		100%	5.91%	10.38%	8.92%	74.79%
69							
70	20 Operating Labor Pro Forma		61,091,460	3,610,238	6,338,702	5,449,404	45,693,116
71	OPER LABOR Adj		100%	5.91%	10.38%	8.92%	74.79%
72							
73	21 O&M Per Books		216,325,263	12,493,624	23,243,929	19,646,060	160,941,650
74	O&M		100%	5.78%	10.74%	9.08%	74.40%
75							
76	22 O&M Pro Forma		235,084,176	13,068,504	19,497,161	21,385,760	181,132,751
77	O&M Adj		100%	5.56%	8.29%	9.10%	77.05%
78							
79	23 O&M At Proposed Rates		236,204,686	13,082,273	19,521,337	21,406,543	182,194,533
80	O&M Prop		100%	5.54%	8.26%	9.06%	77.13%
81							

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-1)
SCHEDULE 5**

Piedmont Natural Gas Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
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Functionalization Allocators

Functionalization Allocators are used to allocate utility investment, expenses and revenues into four primary utility functions. The four functions are Storage-Demand, Transmission-Demand, Distribution-Demand and Distribution-Customer. This allows for the segmentation of costs into the primary functions of the utility and into Demand and Customer components for ratemaking purposes.

ALLOCATOR	DESCRIPTION
Dist Cust PLT	100% assignment to Distribution-Customer
Dist Demand PLT	100% assignment to Distribution-Demand
Dist M&S Gross	Allocation of 874 Mains and Services Expenses using Mains and Services Per Books Gross Plant and minimum system. The Mains component is first calculated as the % of Mains Per Books Gross Plant from the Mains and Services Per Books Gross Plant total and then allocated between customer and demand using minimum system. The Services component is the Services Per Books Gross Plant components from the Mains and Services Per Books Gross Plant total and assigned 100% to Distribution-Customer
Dist M&S Gross Adj	Allocation of 874 Mains and Services Expenses using Mains and Services Pro Forma Gross Plant and minimum system. The Mains component is first calculated as the % of Mains Pro Forma Gross Plant from the Mains and Services Pro Forma Gross Plant total and then allocated between customer and demand using minimum system. The Services component is the Services Pro Forma Gross Plant components from the Mains and Services Pro Forma Gross Plant total and assigned 100% to Distribution-Customer
Dist Mains PLT	Allocation of Distribution using minimum system
Dist Other PLT	Allocation of Distribution based on subtotals of net Per Books Distribution-Demand and Distribution-Customer Plant for Accounts 276 through 286
Dist Other PLT Adj	Allocation of Distribution based on subtotals of Pro Forma net Per Books Distribution-Demand and Distribution-Customer Plant for Accounts 276 through 286

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ALLOCATOR	DESCRIPTION
O&M	Allocation based on total Per Books O&M Expense for each of the four functions
O&M Prop	Allocation based on total Proposed Revenue Adjusted O&M Expense for each of the four functions
OPER LABOR	Allocation based on total Per Books Labor Expense for Accounts 735-916 for each of the four functions
OPER LABOR Adj	Allocation based on total Pro Forma Labor Expense for Accounts 735-916 for each of the four functions
Storage Demand PLT	100% assignment to Storage-Demand
Total PLT ADJ	Allocation based on total Per Books net plant for each of the four functions
Total PLT UNADJ	Allocation based on total Pro Forma net plant for each of the four functions
Total RB	Allocation based on total Per Books Rate Base for each of the four functions
Total RB Adj	Allocation based on total Pro Forma Rate Base for each of the four functions
Trans Demand PLT	100% assignment to Transmission-Demand
Util PLT	Allocation based on total utility net Per Books plant not including Intangible and General Plant for each of the four functions
Util PLT Adj	Allocation based on total utility Pro Forma net plant not including Intangible and General Plant for each of the four functions

Classification Allocators

Classification Allocators are used to allocate utility investment, expenses and revenues into each of the rate schedules that are part of the cost of service study.

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ALLOCATOR	DESCRIPTION
874CUST	Allocation of 874 expenses is based on Mains and Services Gross Plant and minimum system. The 874 mains portion is allocated to Customer and Demand by the minimum system allocator, the 874 Services portion is 100% Customer. The 874 Mains Customer portion is allocated to rate schedule by Mains net plant allocator. The 874 Services Customer portion is allocated to rate schedule by the Service Cost Unit Factor
BILL	Allocation based on rate schedule number of bills percentage of total number of bills
DESDMD	Allocation based on rate schedule design day demand percentage of total design day demand. Large Service Design Day is calculated based on a combined amount for schedules 103 and 113. These are allocated within the allocation using their calculated peak demand as a percent of Large Service peak demand. Schedule 143 is assigned 100% to Schedule 103
MAINPLT	Allocation based on Mains Per Books Plant. Calculated by taking percentage of Mains Plant allocated to Demand and allocating to rate schedule by the Peak and Average Day allocator and by allocating the Customer portion of Mains plant using the Bill allocator.
MAINPLT Adj	Allocation based on Mains Pro Forma Plant. Calculated by taking percentage of Mains Plant allocated to Demand and allocating to rate schedule by the Peak and Average Day allocator and by allocating the Customer portion of Mains plant using the Bill allocator.
METAVG	Average meter cost allocator determined by calculating the weighted average meter cost by rate schedule.
MSMPLT	Allocation based on net Per Books Plant combination of Mains, Services, and Meters. FERC accounts 276, and 280 through 285
MSMPLT Adj	Allocation based on net Pro Forma Plant combination of Mains, Services, and Meters. FERC accounts 276, and 280 through 285
MSMPLTCUST	Allocation based on net Per Books Plant combination of the customer portion of Mains, Services, and Meters. FERC accounts 276, and 280 through 285

Piedmont Natural Gas Inc.
North Carolina
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ALLOCATOR	DESCRIPTION
MSMPLTCUST Adj	Allocation based on net Pro Forma Plant combination of the customer portion of Mains, Services, and Meters. FERC accounts 276, and 280 through 285
OMPB	Allocation of total Per Books O&M by rate schedule
OMPF	Allocation of total Pro Forma O&M by rate schedule
OPERLAB	Allocation of total Per Books Labor by rate schedule
OPERLAB Adj	Allocation of total Pro Forma Labor by rate schedule
PBCOG	Allocation of Per Books Cost of Gas based on the allocation of Pro Forma Cost of Gas. Cost of Gas for rate schedule 142 is excluded and identified separately in the cost of service.
PBREV	Allocation of Per Books Revenue based on the calculated Pro Forma Revenue allocator. Schedules 142 and 105 and the Compression Charges in Schedules 103 and 113 are non-allocated cost of service schedules and shown as NGV and Gas Light Revenue.
PKAVGDAY	Peak and Average Day Demand is calculated by a weighted average of Peak (based on Design Day Demand) and Average (based on Throughput) for each schedule. The weighting is 50% for each.
PKAVGDAYDIST	Peak and Average Day Distribution Demand is calculated by a weighted average of Peak (based on Design Day Demand) and Average (based on Throughput) for each schedule. The weighting is 50% for each. Rate schedule PowerGen Peak and Average amounts are not included in the totals.
PROFORMACOG	Direct assignment of Pro Forma Cost of Gas Expense by rate schedule
PROFORMAREV	Direct assignment of Pro Forma Revenue by rate schedule. Schedules 142 and 105 and the Compression Charges in Schedules 103 and 113 are non-allocated cost of service schedules and shown as NGV and Gas Light Revenue.

Piedmont Natural Gas Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
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ALLOCATOR	DESCRIPTION
PROPCOG	Direct assignment of Proposed Cost of Gas Expense by rate schedule
PROPREV	Direct assignment of revenue increases per rate schedule
SVCSPLT	Allocation based on Services net Per Books Plant. The Customer portion of Services Plant is allocated to rate schedule based on Services Cost Unit Factor
SVCSPLT Adj	Allocation based on Services net Pro Forma Plant. The Customer portion of Services Plant is allocated to rate schedule based on Services Cost Unit Factor
SVCUNIT	Allocation based on weighted average Service Unit costs per the Unit Service Cost Study provided in Docket No. G-9, Sub 743.
THRU	Allocation based on rate schedule throughput percentage of total throughput
TOTRB	Allocation based on total Per Books rate base for each of the rate schedules
TOTRB Adj	Allocation based on total Pro Forma rate base for each of the rate schedules.
UNCOLL	Allocation based on 12-month total charge off by rate schedule. Schedule 115 charge off is not included as it is an unusual occurrence
UTILPLT	Allocation based on all utility net Per Books plant not including Intangible and General Plant for each of the rate schedules
UTILPLT Adj	Allocation based on all utility net Pro Forma plant not including Intangible and General Plant for each of the rate schedules
WINTHRU	Allocation based on rate schedule winter throughput percentage of total winter throughput

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-1)
SCHEDULE 6**

Piedmont Natural Gas, Inc.
North Carolina
Test Period 12 M.E. 12/31/2023
Docket No. G-9, Sub 837

Exhibit__(KAC-1)
 Schedule 6 - Summary Rate of Return by Rate Schedule
 Page 1 of 1

Rate Schedule	Description	Pro forma Existing Rates		Proposed Rates	
		Rate of Return	Indexed Rate of Return	Rate of Return	Indexed Rate of Return
101	Residential Service	4.96%	0.97	8.11%	1.07
102	Small General Service	10.54%	2.05	15.06%	1.99
152	Medium General Service	19.37%	3.77	25.89%	3.43
103	Large General Sales Service	-1.07%	(0.21)	0.66%	0.09
113	Large General Transportation Service	-1.14%	(0.22)	0.43%	0.06
103/113	<i>Large General Combined</i>	-1.13%	(0.22)	0.46%	0.06
104	Interruptible Sales Service	26.50%	5.16	36.36%	4.81
114	Interruptible Transportation Service	22.73%	4.43	27.75%	3.67
104/114	<i>Large Interruptible Combined</i>	23.02%	4.49	28.43%	3.76
T-10	Military Transportation	0.00%	-	0.00%	-
Overall System Rate of Return		5.13%	1.00	7.55%	1.00

1/ Piedmont currently has no customers served under Rate Schedule T-10.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-2)
SCHEDULE 1**

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Comparison of End of Period Revenues to Proposed Revenues

Exhibit_(KAC-2)
Schedule 1 of 2

Line No.	[A] Revenue Class	[B] Tariff Rate Schedule	[C] End of Period Pro Forma Revenues	[D] Total Revenue Increase (Decrease) ¹	[E] Total Proposed Revenues Before EDIT Rider ¹	[F] Percent Increase (Decrease) Before EDIT Rider	[G] EDIT Rider 1-Year Amort Flow-through Revenues ²	[H] Year 1 Proposed Revenues With EDIT Rider	[I] Overall Percentage Increase (Decrease)
1	Residential Service	101	691,424,537	112,285,969	803,710,506	16.2%	(6,653,892)	797,056,614	15.3%
2	Small General Service	102	318,551,226	50,804,304	369,355,531	15.9%	(2,627,541)	366,727,989	15.1%
3	Medium General Service	152	42,197,813	6,257,822	48,455,635	14.8%	(419,958)	48,035,677	13.8%
4	Natural Gas Vehicle Fuel	142	1,519,619	180,041	1,699,660	11.8%	(9,346)	1,690,314	11.2%
5	Outdoor Gaslight Service	105	98,078	17,371	115,449	17.7%	-	115,449	17.7%
6	Large General Sales Service	103	21,539,835	(2,476,606)	19,063,229	-11.5%	(35,423)	19,027,806	-11.7%
7	Large General Transportation Service	113	35,276,606	(3,287,412)	31,989,193	-9.3%	(294,586)	31,694,607	-10.2%
8	<i>Sub-Total Firm Large General Service</i>	<i>103 / 113</i>	<i>56,816,440</i>	<i>(5,764,019)</i>	<i>51,052,422</i>	<i>-10.1%</i>	<i>(330,009)</i>	<i>50,722,413</i>	<i>-10.7%</i>
9	Interruptible Large General Sales Service	104	10,958,234	(838,511)	10,119,723	-7.7%	(14,212)	10,105,511	-7.8%
10	Interruptible Large General Transportation Service	114	23,608,679	(3,977,440)	19,631,239	-16.8%	(171,030)	19,460,209	-17.6%
11	<i>Sub-Total Interruptible Large General Service</i>	<i>104 / 114</i>	<i>34,566,912</i>	<i>(4,815,951)</i>	<i>29,750,962</i>	<i>-13.9%</i>	<i>(185,242)</i>	<i>29,565,720</i>	<i>-14.5%</i>
12	Military Operations Transportation Service	T-10	113,283	(113,283)	-	-100.0%	-	-	-100.0%
13	Tariff Sales and Transportation Revenue		1,145,287,909	158,852,255	1,304,140,164	13.9%	(10,225,989)	1,293,914,175	13.0%
14	Power Generation Special Contracts	n/a	106,610,838	-	106,610,838	0.0%	-	106,610,838	0.0%
15	Other Special Contracts	n/a	18,564,997	-	18,564,997	0.0%	-	18,564,997	0.0%
16	Total Sales and Transportation Revenue		1,270,463,743	158,852,255	1,429,315,999	12.5%	(10,225,989)	1,419,090,009	11.7%
17	Other Revenues	n/a	3,993,171	-	3,993,171	0.0%	-	3,993,171	0.0%
18	Total Operating Revenue		1,274,456,914	158,852,255	1,433,309,169	12.5%	(10,225,989)	1,423,083,180	11.7%

1/ The target Total Proposed Revenues used for this exhibit is \$1,433,305,715 as shown in Column 7, Line 3 of Exhibit_(WBE-7), Page 1 of 5 in the Direct Testimony of Brad Evans. The calculations shown in this exhibit yield a rounding difference of \$3,454 from the target Total Proposed Revenues.

2/ The targeted flow-through of annual revenues for the EDIT Rider - 1 Year Amortization is \$10,225,527. The calculations shown in this exhibit yield a rounding difference of \$462.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-2)
SCHEDULE 2**

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837

Exhibit_(KAC-2)
Schedule 2 of 2

Comparison of End of Period Revenues to Proposed Revenues by Revenue Component Change

Line No.	(A) Revenue Class	(B) Tariff Rate Schedule	(C) End of Period Pro Forma Revenues	(D) Proposed Margin Revenue Increase (Decrease) ¹	(E) Proposed Revenues Before COG Change ¹	(F) Margin Percent Increase (Decrease)	(G) Proposed COG Demand Revenue Increase (Decrease) ¹	(H) Total Proposed Revenues Before EDIT Rider ¹	(I) COG Percent Increase (Decrease)	(J) Overall Percent Increase (Decrease) Before EDIT Rider	(K) EDIT Rider 1-Year Amort Flow-through Revenues ²	(L) Year 1 Revenues with EDIT Rider	(M) Overall Percentage Increase (Decrease) With EDIT Rider
1	Residential Service	101	691,424,537	124,656,404	816,080,941	18.0%	(12,370,435)	803,710,506	-1.5%	16.2%	(6,653,892)	797,056,614	15.3%
2	Small General Service	102	318,551,226	57,432,829	375,984,056	18.0%	(6,628,525)	369,355,531	-1.8%	15.9%	(2,627,541)	366,727,989	15.1%
3	Medium General Service	152	42,197,813	7,046,984	49,244,798	16.7%	(789,163)	48,455,635	-1.6%	14.8%	(419,958)	48,035,677	13.8%
4	Natural Gas Vehicle Fuel	142	1,519,619	268,726	1,788,345	17.7%	(88,685)	1,699,660	-5.0%	11.8%	(9,346)	1,690,314	11.2%
5	Outdoor Gaslight Service	105	98,078	17,371	115,449	17.7%	-	115,449	0.0%	17.7%	-	115,449	17.7%
6	Large General Sales Service	103	21,539,835	1,572,115	23,111,949	7.3%	(4,048,721)	19,063,229	-17.5%	-11.5%	(35,423)	19,027,806	-11.7%
7	Large General Transportation Service	113	35,276,606	8,479,435	43,756,040	24.0%	(11,766,847)	31,989,193	-26.9%	-9.3%	(294,586)	31,694,607	-10.2%
8	<i>Sub-Total Firm Large General Service</i>	<i>103 / 113</i>	<i>56,816,440</i>	<i>10,051,549</i>	<i>66,867,990</i>	<i>17.7%</i>	<i>(15,815,568)</i>	<i>51,052,422</i>	<i>-23.7%</i>	<i>-10.1%</i>	<i>(330,009)</i>	<i>50,722,413</i>	<i>-10.7%</i>
9	Interruptible Large General Sales Service	104	10,958,234	415,754	11,373,988	3.8%	(1,254,265)	10,119,723	-11.0%	-7.7%	(14,212)	10,105,511	-7.8%
10	Interruptible Large General Transportation Service	114	23,608,679	2,625,963	26,234,642	11.1%	(6,603,403)	19,631,239	-25.2%	-16.8%	(171,030)	19,460,209	-17.6%
11	<i>Sub-Total Interruptible Large General Service</i>	<i>104 / 114</i>	<i>34,566,912</i>	<i>3,041,717</i>	<i>37,608,630</i>	<i>8.8%</i>	<i>(7,857,668)</i>	<i>29,750,962</i>	<i>-20.9%</i>	<i>-13.9%</i>	<i>(185,242)</i>	<i>29,565,720</i>	<i>-14.5%</i>
12	Military Operations Transportation Service	T-10	113,283	(113,283)	-	-100.0%	-	-	0.0%	-100.0%	-	-	-100.0%
13	Tariff Sales and Transportation Revenue		1,145,287,909	202,402,299	1,347,690,208	17.7%	(43,550,044)	1,304,140,164	-3.2%	13.9%	(10,225,989)	1,293,914,175	13.0%
14	Power Generation Special Contracts	n/a	106,610,838	-	106,610,838	0.0%	-	106,610,838	0.0%	0.0%	-	106,610,838	0.0%
15	Other Special Contracts	n/a	18,564,997	-	18,564,997	0.0%	-	18,564,997	0.0%	0.0%	-	18,564,997	0.0%
16	Total Sales and Transportation Revenue		1,270,463,743	202,402,299	1,472,866,042	15.9%	(43,550,044)	1,429,315,999	-3.0%	12.5%	(10,225,989)	1,419,090,009	11.7%
17	Other Revenues	n/a	3,993,171	-	3,993,171	0.0%	-	3,993,171	0.0%	0.0%	-	3,993,171	0.0%
18	Total Operating Revenue		1,274,456,914	202,402,299	1,476,859,213	15.9%	(43,550,044)	1,433,309,169	-2.9%	12.5%	(10,225,989)	1,423,083,180	11.7%

1/ The target Total Proposed Revenues used for this exhibit is \$1,433,305,715 as shown in Column 7, Line 3 of Exhibit_(WBE-7), Page 1 of 5 in the Direct Testimony of Brad Evans. The calculations shown in this exhibit yield a rounding difference of \$3,454 from the target Total Proposed Revenues.

2/ The targeted flow-through of annual revenues for the EDIT Rider - 1 Year Amortization is \$10,225,527. The calculations shown in this exhibit yield a rounding difference of \$462.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-3)

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Margin Allocation by Tariff Rate Schedule

Line No.	[A] Revenue Class and Type	[B] Tariff Rate Schedule	[C] Proposed Margin Revenues	[D] Margin Apportionment Percentages at Proposed Rates
1	Residential	101	641,599,134	65.08%
2	Small General Service	102	261,358,434	26.51%
3	Medium General Service	152	31,925,224	3.24%
4	Natural Gas Vehicle Fuel	142	1,358,886	0.13%
5	Large General Sales Service	103	4,922,383	0.50%
6	Large General Transportation Service	113	26,838,147	2.72%
7	<i>Sub-Total Firm Large General Service</i>	<i>103 / 113</i>	<i>31,760,530</i>	<i>3.22%</i>
8	Interruptible Large General Sales Service	104	1,727,031	0.18%
9	Interruptible Large General Transportation Service	114	16,183,664	1.64%
10	<i>Sub-Total Interruptible Large General Service</i>	<i>104 / 114</i>	<i>17,910,695</i>	<i>1.82%</i>
11	Military Operations Transportation	T-10	-	0.00%
12	Tariff Sales and Transportation (excluding Outdoor Gas Light Service)¹		985,912,903	100.00%

1/ Excludes Outdoor Gaslight Service for margin apportionment percentages utilized for volumetric rate design.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-4)

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	COG Demand Rates (4)	COG Commodity Rates (5)	Total "Clean" Proposed Rates (6)	Total Proposed Revenues (7)
1	101 - Residential Service							
2	Bills - Winter		3,696,146	10.00			10.00	36,961,462
3	Bills - Summer		5,150,757	10.00			10.00	51,507,570
4	DTs - Winter	30,951,302		13.9407	1.1377	3.0434	18.1218	560,893,298
5	DTs - Summer	8,726,053		13.9407	0.7041	3.0434	17.6882	154,348,176
6	Integrity Management Rider Revenues							-
7								
8								
9	Experimental Motor Vehicle Fuel							
10	143 / 101 - Residential Service							
11	Bills - Winter		-	10.00			10.00	-
12	Bills - Summer		-	10.00			10.00	-
13	DTs - Winter	-		13.9407	1.1377	3.0434	18.1218	-
14	DTs - Summer	-		13.9407	0.7041	3.0434	17.6882	-
15								
16								
17	RESIDENTIAL SERVICE							
18	Bills		8,846,903					
19	Winter Dts	30,951,302						
20	Summer Dts	8,726,053						
21	Total Dts	39,677,355						
22								
23	Revenues						\$	803,710,506
24								

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule

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Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	COG Demand Rates (4)	COG Commodity Rates (5)	Total "Clean" Proposed Rates (6)	Total Proposed Revenues (7)
286								
287	105 - Outdoor Gaslight Service							
288	Bills		579					
289	Fixtures		4,839	23.86			23.86	115,449
290	DTs - Winter	3,241						
291	DTs - Summer	4,501						
292								
293								
294	T-10 (675) - Military Operations Transportation							
295	Bills		-					-
296	Demand	-		-	5.0000		5.0000	-
297	DTs - Winter			1.4931	0.1500	0.0434	1.6865	-
298	DTs - Summer			0.3100	0.1500	0.0434	0.5034	-
299	Integrity Management Rider Revenues							
300								
301								
302	Power Generation Contracts							
303	Bills		197					
304	DTs - Winter	150,068,397						44,444,052
305	DTs - Summer	224,697,115						62,166,786
306								
307								
308	Municipals Contracts							
309	Bills		36					
310	DTs - Winter	4,343,418						4,364,116
311	DTs - Summer	3,040,213						5,699,792
312								
313								
314	Special Contracts Military							
315	Bills		24					
316	DTs - Winter	428,434						2,327,818
317	DTs - Summer	376,304						2,803,391
318								
319								
320	Special Contracts							
321	Bills		164					
322	DTs - Winter	1,769,097						1,644,741
323	DTs - Summer	2,342,999						1,725,139
324								
325								
326	SPECIAL TARIFFS & CONTRACTS							
327	Bills		1,000					
328	Demand Dts	-						
329	Winter Dts	156,612,586						
330	Summer Dts	230,461,131						
331	Total Dts	387,073,718						
332								
333	Revenues							\$ 125,291,283
334								
335								
336	GRAND TOTAL - ALL TARIFFS & CONTRACTS							
337	Bills		9,746,009					
338	Demand Dts	2,097,527						
339	Winter Dts	238,353,347						
340	Summer Dts	287,674,042						
341	Total Dts	526,027,390						
342								
343	Revenues							\$ 1,429,315,999
344								
345								
346	SALES AND TRANSPORTATION							
347	Total Sales	77,953,046						\$ 1,252,519,732
348	Total Transportation	61,008,368						51,620,432
349	Total Special Contracts including Power Generation	387,065,976						125,175,834
350	Total Annual	526,027,390						\$ 1,429,315,999
351								
352	Other Operating Revenues							3,993,171
353	Total Operating Revenue ¹							\$ 1,433,309,169
354								

1/ The target Total Proposed Revenues used for this exhibit is \$1,433,305,715 as shown in Column 7, Line 3 of Exhibit_(WBE-7), Page 1 of 5 in the Direct Testimony of Brad Evans. The calculations shown in this exhibit yield a rounding difference of \$3,454 from the target Total Proposed Revenues.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-5)

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Proposed Revenue by Rate Schedule and Rate Element

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	Margin Rates (3)	Margin Revenues (4)	COG Demand Rates (5)	COG Demand Revenues (6)	COG Commodity Rates (7)	COG Commodity Revenues (8)
286									
287	105 - Outdoor Gaslight Service								
288	Bills		579						
289	Fixtures		4,839	23.86	115,449				
290	DTs - Winter	3,241							
291	DTs - Summer	4,501							
292									
293									
294	T-10 (675) - Military Operations Transportation								
295	Bills		-						
296	Demand	-		-	-	5.0000	-		
297	DTs - Winter	-		1.4931	-	0.1500		0.0434	-
298	DTs - Summer	-		0.3100	-	0.1500		0.0434	-
299	Integrity Management Rider Revenues								
300									
301									
302	Power Generation Contracts								
303	Bills		197						
304	DTs - Winter	150,068,397			41,665,267		2,394,313		484,472
305	DTs - Summer	224,697,115			58,313,858		3,363,713		489,215
306									
307									
308	Municipals Contracts								
309	Bills		36						
310	DTs - Winter	4,343,418			3,149,116		1,215,000		-
311	DTs - Summer	3,040,213			3,998,792		1,701,000		-
312									
313									
314	Special Contracts Military								
315	Bills		24						
316	DTs - Winter	428,434			2,309,224		-		18,594
317	DTs - Summer	376,304			2,787,059		-		16,332
318									
319									
320	Special Contracts								
321	Bills		164						
322	DTs - Winter	1,769,097			1,623,552		162		21,027
323	DTs - Summer	2,342,999			1,697,375		64		27,700
324									
325									
326	SPECIAL TARIFFS & CONTRACTS								
327	Bills		1,000						
328	Demand Dts	-							
329	Winter Dts	156,612,586							
330	Summer Dts	230,461,131							
331	Total Dts	387,073,718							
332									
333	Revenues				\$ 115,559,691		\$ 8,674,253		\$ 1,057,339
334									
335									
336	GRAND TOTAL - ALL TARIFFS & CONTRACTS								
337	Bills		9,746,009						
338	Demand Dts	2,097,527							
339	Winter Dts	238,353,347							
340	Summer Dts	287,674,042							
341	Total Dts	526,027,390							
342									
343	Revenues				\$ 1,101,472,594		\$ 86,919,565		\$ 240,923,840
344									
345									
346	SALES AND TRANSPORTATION								
347	Total Sales	77,953,046			\$ 943,006,541		\$ 72,294,454		\$ 237,218,737
348	Total Transportation	61,008,368			43,021,811		5,950,858		2,647,763
349	Total Special Contracts including Power Generation	387,065,976			115,444,242		8,674,253		1,057,339
350	Total Annual	526,027,390			\$ 1,101,472,594		\$ 86,919,565		\$ 240,923,840

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-6)

Piedmont Natural Gas Company, Inc.
Docket No. G-9 Sub 837
Purchased Gas Expense

Exhibit_(KAC-6)

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Line No.	[A] DESCRIPTION	[B] NUMBER OF DAYS	[C] DEMAND UNITS (Dts)	[D] ANNUAL QUANTITY (Dts)	[E] UNIT COST (\$/DT)	[F] MONTHLY AMOUNT (\$)	[G] TOTAL ANNUAL AMOUNT (\$)	[H] NC/SC ALLOCATION (%)	[I] NC ANNUAL AMOUNT (\$)
1	I. Commodity Gas Costs:								
2	Sales ¹			77,945,304	\$3.0000		\$233,835,911	100.00%	\$233,835,911
3	Company Use and Unaccounted For Volumes ¹			2,010,196	3.0000		6,030,589	100.00%	6,030,589
4	Commodity Costs - Power Generation & Special Contracts						1,057,339		1,057,339
5	Total Commodity Gas Cost			79,955,500			240,923,840		240,923,840
6	II. Fixed (Demand) Gas Costs:								
	Transportation Demand Charges:								
	Transco:								
7	FT Zone 1 to Zone 5: Year Round	365	51,173	18,678,145	0.48362	\$752,760	\$9,033,124	84.75%	\$7,655,573
8	FT Zone 2 to Zone 5: Year Round	365	75,254	27,467,710	0.47013	1,076,116	12,913,395	84.75%	10,944,102
9	FT Zone 3 to Zone 5: Year Round	365	174,589	63,724,985	0.43473	2,308,597	27,703,163	84.75%	23,478,430
10	FT (Incremental) Zone 1 to Zone 5: Year Round	365	1,095	399,675	0.48362	16,108	193,291	84.75%	163,814
11	FT (Incremental) Zone 2 to Zone 5: Year Round	365	1,610	587,650	0.47013	23,023	276,272	84.75%	234,140
12	FT (Incremental) Zone 3 to Zone 5: Year Round	365	3,735	1,363,275	0.43473	49,388	592,657	84.75%	502,276
13	FT (Peaking Service) Zone 1 to Zone 5: Dec - Feb	90	1,073	96,570	0.87724	7,060	84,715	84.75%	71,796
14	FT (Peaking Service) Zone 2 to Zone 5: Dec - Feb	90	1,579	142,110	0.85315	10,103	121,241	84.75%	102,752
15	FT (Peaking Service) Zone 3 to Zone 5: Dec - Feb	90	3,662	329,580	0.78995	21,696	260,352	84.75%	220,648
16	FT Southeast Expansion Zone 4 to Zone 5: Year Round	365	129,485	47,262,025	0.38222	1,505,374	18,064,491	84.75%	15,309,656
17	FT Southern Expansion Zone 4 to Zone 5: Nov & Mar	61	65,251	3,980,311	0.38222	126,780	1,521,354	84.75%	1,289,348
18	FT Southern Expansion Zone 4 to Zone 5: Dec - Feb	90	72,502	6,525,180	0.38222	207,838	2,494,054	84.75%	2,113,711
19	FT Sunbelt Expansion - Zone 3 to Zone 5: Year Round	365	32,199	11,752,635	0.23926	234,328	2,811,935	84.75%	2,383,115
20	FT Sunbelt Expansion - Zone 4 to Zone 5: Year Round	365	9,201	3,358,365	0.18341	51,330	615,958	84.75%	522,024
21	FT Zone 6 to Zone 6: Year Round	365	13,232	4,829,680	0.12815	51,577	618,923	84.75%	524,538
22	FT Zone 6 to Zone 4: Year Round (Leidy Southeast Exp.)	365	100,000	36,500,000	0.5557	1,690,254	20,283,050	84.75%	17,189,885
23	FT Zone 6 to Zone 5: Year Round (Virginia Southside Exp.)	365	20,000	7,300,000	0.47015	286,008	3,432,095	84.75%	2,908,701
24	Texas Eastern:								
25	FT-1: Nov - Mar	151	5,067	3,825,285	0.42502	325,166	677,430	84.75%	574,122
26	Columbia:								
27	Columbia Gulf: FTS: Year Round	365	32,801	11,972,365	0.33432	333,553	4,002,640	84.75%	3,392,238
28	Columbia Gulf: NTS: Year Round	365	10,000	3,650,000	0.33850	102,960	1,235,520	84.75%	1,047,103
29	Columbia Gulf: SST: Oct - Mar: 6 Months	182	86,368	15,718,976	0.66264	867,998	5,207,990	84.75%	4,413,772
30	Columbia Gulf: SST: Apr - Sep: 6 Months	183	43,184	7,902,672	0.65902	433,999	2,603,995	84.75%	2,206,886
31	Columbia TPS: Year Round	365	68,835	25,124,775	0.33432	699,983	8,399,797	84.75%	7,118,828
32	Cardinal:								
33	FT Zone 1A to Zone 1A: Year Round	365	62,100	22,666,500	0.02663	50,301	603,609	100.00%	603,609
34	FT Zone 1A to Zone2: Year Round	365	41,400	15,111,000	0.07890	99,355	1,192,258	100.00%	1,192,258
35	FT Zone 1A to Zone2: Year Round - Cardinal Expansion	365	149,000	54,385,000	0.07890	357,581	4,290,977	100.00%	4,290,977
36	East Tennessee:								
37	FT-A: Year Round	365	45,000	16,425,000	0.27452	375,750	4,509,000	84.75%	3,821,378
38	Midwestern:								
39	Midwestern FT-A: Year Round	365	20,000	7,300,000	0.08050	48,971	587,650	84.75%	498,033
40	Midwestern FT-B: Year Round	365	20,000	7,300,000	0.15005	91,280	1,095,365	84.75%	928,322
41	Subtotal - Demand Cost					12,205,237	135,426,302		115,702,034
42	Storage Charges:								
43	Pine Needle:								
44	Pine Needle LNG-1 Capacity	365	263,400	96,141,000	0.10937	876,245	10,514,941	84.75%	8,911,413
45	Transco:								
46	General Storage Service (GSS) Demand	365	77,475	28,278,375	0.12071	284,457	3,413,483	84.75%	2,892,927
47	General Storage Service (GSS) Capacity	365	4,293,463	1,567,113,995	0.00085	111,004	1,332,047	84.75%	1,128,910
48	Washington Storage Service (WSS) Demand	365	96,069	35,065,185	0.03102	90,644	1,087,722	84.75%	921,844
49	Washington Storage Service (WSS) Capacity	365	9,126,563	3,331,195,495	0.00033	91,608	1,099,295	84.75%	931,652
50	Liquified Natural Gas (LNG) Demand	365	8,643	3,154,695	0.10316	27,120	325,438	84.75%	275,809
51	Liquified Natural Gas (LNG) Capacity	365	44,754	16,335,210	0.01988	27,062	324,744	84.75%	275,221
52	Eminence Storage Service (ESS) Demand	365	150,430	54,906,950	0.02500	114,389	1,372,674	84.75%	1,163,341
53	Eminence Storage Service (ESS) Capacity	365	1,261,622	460,492,030	0.00346	132,775	1,593,302	84.75%	1,350,324
54	Columbia:								
55	Columbia Gas FSS Demand	365	86,368	31,524,320	0.09281	243,817	2,925,802	84.75%	2,479,618
56	Columbia Gas FSS Capacity	365	5,137,358	1,875,135,670	0.00169	263,546	3,162,558	84.75%	2,680,268
57	Hardy:								
58	Hardy HSS Demand	365	70,600	25,769,000	0.15702	337,186	4,046,227	84.75%	3,429,178
59	Hardy HSS Capacity	365	4,950,965	1,807,102,225	0.00224	336,666	4,039,987	84.75%	3,423,889
60	Piedmont LNG Capitalization						1,958,200	84.75%	1,659,575
61	Subtotal - Storage Cost					2,936,519	37,196,420		31,523,966
62	Secondary Market Credits						(60,000,000)	100.00%	(60,000,000)
63	Total Fixed Gas Costs (Demand Charges), Net of Secondary Marketing Credits						112,622,722		87,226,001
64	III. Total Gas Cost (Commodity and Demand)						\$353,546,562		\$328,149,841

1/ Excludes Outdoor Gaslight Service.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-7)

Piedmont Natural Gas Company, Inc.
Docket No. G-9 Sub 837
Proposed Cost of Gas Demand Rates and Apportionment Factors

Line No.		Winter		Summer		Annual		Total Percentage
		Fixed Cost per therm (1)	Apportionment Percentage (2)	Fixed Cost per therm (3)	Apportionment Percentage (4)	Fixed Cost per therm (5)	Apportionment Percentage (6)	Columns (2)+ (4) + (6) (7)
1	Residential							
2	Rate 101	\$ 0.11377	40.51%	\$ 0.07041	7.07%			47.58%
3	Small and Medium General							
4	Rate 102	\$ 0.10007	21.06%	\$ 0.06461	6.86%			27.91%
5	Rate 142	\$ 0.04387		\$ 0.04387			0.05%	0.05%
6	Rate 152 first 500	\$ 0.08875	1.06%	\$ 0.08351	1.09%			2.15%
7	over 500	\$ 0.05860	0.88%	\$ 0.05567	0.58%			1.47%
8	Firm Sales - Large General (103)							
9	Demand Charge					\$ 0.55568	1.80%	1.80%
10	Commodity							
11	1st Step Volumes	\$ 0.02672	0.24%	\$ 0.02489	0.31%			0.55%
12	2nd Step Volumes	\$ 0.02657	0.20%	\$ 0.01745	0.15%			0.35%
13	3rd Step Volumes	\$ 0.01629	0.05%	\$ 0.01074	0.04%			0.08%
14	4th Step Volumes	\$ 0.01322	0.00%	\$ 0.00791	0.00%			0.01%
15	5th Step Volumes	\$ 0.01000	0.00%	\$ 0.00500	0.00%			0.00%
16	6th Step Volumes	\$ 0.00500	0.00%	\$ 0.00100	0.00%			0.00%
17	Firm Transportation - Large General (113)							
18	Demand Charge					\$ 0.07500	1.57%	1.57%
19	Commodity							
20	1st Step Volumes	\$ 0.01519	0.34%	\$ 0.01415	0.42%			0.76%
21	2nd Step Volumes	\$ 0.01510	0.46%	\$ 0.00992	0.38%			0.83%
22	3rd Step Volumes	\$ 0.00926	0.32%	\$ 0.00611	0.25%			0.57%
23	4th Step Volumes	\$ 0.00751	0.18%	\$ 0.00450	0.14%			0.32%
24	5th Step Volumes	\$ 0.00740	0.16%	\$ 0.00230	0.06%			0.22%
25	6th Step Volumes	\$ 0.00164	0.06%	\$ 0.00001	0.00%			0.06%
26	Interruptible Sales - Large General (104)							
27	1st Step Volumes	\$ 0.05051	0.13%	\$ 0.04469	0.15%			0.28%
28	2nd Step Volumes	\$ 0.06518	0.24%	\$ 0.03919	0.15%			0.39%
29	3rd Step Volumes	\$ 0.04937	0.19%	\$ 0.03690	0.14%			0.33%
30	4th Step Volumes	\$ 0.03823	0.08%	\$ 0.03117	0.10%			0.18%
31	5th Step Volumes	\$ 0.02942	0.02%	\$ 0.03002	0.02%			0.04%
32	6th Step Volumes	\$ 0.02000	0.00%	\$ 0.02000	0.00%			0.00%
33	Interruptible Transportation - Large General (114)							
34	1st Step Volumes	\$ 0.02314	0.37%	\$ 0.01087	0.25%			0.63%
35	2nd Step Volumes	\$ 0.02187	0.54%	\$ 0.00759	0.26%			0.79%
36	3rd Step Volumes	\$ 0.01428	0.47%	\$ 0.00506	0.22%			0.69%
37	4th Step Volumes	\$ 0.00670	0.16%	\$ 0.00253	0.07%			0.23%
38	5th Step Volumes	\$ 0.00417	0.10%	\$ 0.00033	0.01%			0.11%
39	6th Step Volumes	\$ 0.00164	0.04%	\$ 0.00100	0.03%			0.07%
40	Other Special Contracts						3.36%	3.36%
41	Power Generation Special Contracts						6.62%	6.62%
42	Military Operations (T 10)							
43	Demand Charge					\$ 0.50000	0.00%	0.00%
44	Commodity	\$ 0.01500	0.00%	\$ 0.01500	0.00%			0.00%
45	Total		67.87%		18.74%		13.40%	100.00%

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-8)
SCHEDULE 1**

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of Credit for EDIT Rider
1 Year Amortization

Exhibit_(KAC-8)
Schedule 1 of 3

Line No.	<u>Computation of EDIT Credit</u>	[A] Year 1 Revenue Requirement <hr/>	[B] Total Revenue Requirement <hr/>
1	Total NC regulatory liability to be amortized	(\$7,581,180) 1/	
2	Annuity factor (L11)	0.9669	
3	EDIT regulatory liability (L1 / L2)	<hr/> (7,840,707)	(\$7,840,707)
4	Revenue Retention Factor	0.76677776 2/	0.76677776 2/
5	EDIT credit (L5 / L6)	<hr/> <hr/> (\$10,225,527)	<hr/> <hr/> (\$10,225,527)
			<hr/> Amount
	<u>Computation of Annuity Factor for Use in Line 2</u>		
6	Number of years		1 3/
7	Payments		1
8	After tax rate of return		7.09% 4/
9	Present value of 1 dollar over number of years with 1 payment per year		0.9338
10	1 plus interest rate (after tax rate of return) divided by two		<hr/> 1.0354
11	Annuity factor (L9 x L10)		<hr/> <hr/> 0.9669

Notes:

- 1/ Projected remaining Unprotected Federal EDIT and Unprotected State EDIT balances at October 31, 2024 for use in EDIT
- 2/ Direct Testimony of Brad Evans, Exhibit_(WBE-7), Page 5 of 5, Column 2, Line No. 9
- 3/ Rider flow-through period, 1 year amortization.
- 4/ Direct Testimony of Brad Evans, Exhibit_(WBE-7), Page 2 of 5, Column 8, Line No. 12

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-8)
SCHEDULE 2**

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of EDIT Rider Rates
1 Year Amortization

Exhibit_(KAC-8)
Schedule 2 of 3

Line No.	State and Federal Unprotected EDIT Rider - 1 Year Amortization (Ending on 10/31/2025)	[A] Notes	[B] Residential (101)	[C] Small & Medium General (102, 142, 152, 144)	[D] Firm Large General (103, 113, T-10)	[E] Interruptible Large General (104, 114)	[F] Total
1	Customer Class Apportionment	see table below	65.08%	29.88%	3.22%	1.82%	100.00%
2	EDIT Rider Amount	[= Line 1 x Line 11]	\$ (6,654,773)	\$ (3,055,388)	\$ (329,262)	\$ (186,105)	\$ (10,225,527)
3	Annualized Throughput (DTs)	Exhibit_(KAC-11)	39,677,355	32,008,859	35,870,550	31,396,908	138,953,672
4	Rider Rate Per DT	[= Line 2 / Line 3]	(0.1677)	(0.0955)	(0.0092)	(0.0059)	
5	Rider Rate Per Therm	[= Line 4 / 10]	(0.01677)	(0.00955)	(0.00092)	(0.00059)	

Customer Class Apportionment Percentages

		Annual Amount	Allocation %
<u>Margin Revenues and Allocation as shown in Exhibit (KAC-3)</u>			
6	Residential (101)	\$ 641,599,134	65.08%
7	Sm & Med General Service (102, 142, 152, 144)	\$ 294,642,545	29.88%
8	Large General Service - Firm (103, 113, T-10)	\$ 31,760,530	3.22%
9	Large General Service - Interruptible (104, 114)	\$ 17,910,695	1.82%
10	Total	\$ 985,912,903	100.00%

Annual Flow-through for EDIT Rider from Exhibit_(KAC-8), Schedule 1 of 3, Line 5

	Annual Amount
11	State and Federal Unprotected EDIT - 1 Year Amortization \$ (10,225,527)

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

**EXHIBIT_(KAC-8)
SCHEDULE 3**

Piedmont Natural Gas Company, Inc.
 Docket No. G-9, Sub 837
 Computation of EDIT Rider Flow-through Revenues

Line No.	(rates and volumes per dekatherm) Rate Schedule	Volumes (1)	Number of Bills (2)	EDIT Rider 1 Year Amort Rates (3)	EDIT Rider 1 Year Amort Flow-through Revenues (4)
1	101 - Residential Service				
2	Bills - Winter		3,696,146		
3	Bills - Summer		5,150,757		
4	DTs - Winter	30,951,302		(0.1677)	(5,190,533)
5	DTs - Summer	8,726,053		(0.1677)	(1,463,359)
6	Integrity Management Rider Revenues				
7					
8					
9	Experimental Motor Vehicle Fuel				
10	143 / 101 - Residential Service				
11	Bills - Winter		-		
12	Bills - Summer		-		
13	DTs - Winter	-		(0.1677)	-
14	DTs - Summer	-		(0.1677)	-
15					
16					
17	RESIDENTIAL SERVICE				
18	Bills		8,846,903		
19	Winter Dts	30,951,302			
20	Summer Dts	8,726,053			
21	Total Dts	39,677,355			
22					
23	Revenues				\$ (6,653,892)
24					

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Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of EDIT Rider Flow-through Revenues

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	EDIT Rider 1 Year Amort Rates (3)	EDIT Rider 1 Year Amort Flow-through Revenues (4)
25					
26	102- Small General Service				
27	Bills		885,560		
28	DTs - Winter	18,287,262		(0.0955)	(1,746,434)
29	DTs - Summer	9,217,175		(0.0955)	(880,240)
30	Integrity Management Rider Revenues				
31	Minimum Margin Agreement Revenues				
32					
33					
34	Experimental Motor Vehicle Fuel				
35	143 / 102- Small General Service				
36	Bills		90		
37	Winter Dts	3,637		(0.0955)	(347)
38	Summer Dts	5,449		(0.0955)	(520)
39					
40					
41	152- Medium General Service				
42	Bills		4,878		
43	Winter - First 500 DTs	1,041,081		(0.0955)	(99,423)
44	Winter - Over 500 DTs	1,306,736		(0.0955)	(124,793)
45	Total Winter DTs	2,347,817			(224,217)
46					
47					
48	Summer - First 500 DTs	1,136,490		(0.0955)	(108,535)
49	Summer - Over 500 DTs	913,164		(0.0955)	(87,207)
50	Total Summer DTs	2,049,654			(195,742)
51					
52	Integrity Management Rider Revenues				
53	Minimum Margin Agreement Revenues				
54					
55					
56	Experimental Motor Vehicle Fuel				
57	143 / 152- Medium General Service				
58	Bills		-		
59	Winter - First 500 DTs	-		(0.0955)	-
60	Winter - Over 500 DTs	-		(0.0955)	-
61	Total Winter DTs	-			-
62					
63					
64	Summer - First 500 DTs	-		(0.0955)	-
65	Summer - Over 500 DTs	-		(0.0955)	-
66	Total Summer DTs	-			-
67					
68					
69	Experimental Motor Vehicle Fuel				
70	144- Medium General Transportation Service				
71	Bills		-		
72	Winter - First 500 DTs	-		(0.0955)	-
73	Winter - Over 500 DTs	-		(0.0955)	-
74	Total Winter DTs	-			-
75					
76					
77	Summer - First 500 DTs	-		(0.0955)	-
78	Summer - Over 500 DTs	-		(0.0955)	-
79	Total Summer DTs	-			-
80					
81					
82	142 - Natural Gas Vehicle Fuel - Company Stations				
83	DTs - Winter	40,854		(0.0955)	(3,902)
84	DTs - Summer	57,011		(0.0955)	(5,445)
85	Compression Charge Revenues				
86	Integrity Management Rider Revenues				
87					
88	SMALL & MEDIUM GENERAL / NGV FUEL SERVICE				
89	Bills	-	890,528		
90	Winter Dts	20,679,570			
91	Summer Dts	11,329,289			
92	Total Dts	32,008,859			
93					
94	Revenues				\$ (3,056,846)
95					

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Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of EDIT Rider Flow-through Revenues

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	EDIT Rider 1 Year Amort Rates (3)	EDIT Rider 1 Year Amort Flow-through Revenues (4)
96					
97	103 - Large General Sales Service				
98	Bills		1,364		
99	Demand	270,066			
100	Winter - First 1,500 DTs	758,538		(0.0092)	(6,979)
101	Winter - Next 3,000 DTs	639,576		(0.0092)	(5,884)
102	Winter - Next 9,000 DTs	213,078		(0.0092)	(1,960)
103	Winter - Next 16,500 DTs	17,898		(0.0092)	(165)
104	Winter - Next 30,000 DTs	-		(0.0092)	-
105	<u>Winter - Over 60,000 DTs</u>	-		(0.0092)	-
106	Total Winter DTs	1,629,090			(14,988)
107					
108	Summer - First 1,500 DTs	1,042,759		(0.0092)	(9,593)
109	Summer - Next 3,000 DTs	683,761		(0.0092)	(6,291)
110	Summer - Next 9,000 DTs	228,987		(0.0092)	(2,107)
111	Summer - Next 16,500 DTs	7,294		(0.0092)	(67)
112	Summer - Next 30,000 DTs	-		(0.0092)	-
113	<u>Summer - Over 60,000 DTs</u>	-		(0.0092)	-
114	Total Summer DTs	1,962,802			(18,058)
115					
116	Integrity Management Rider Revenues				
117	Minimum Margin Agreement Revenues				
118					
119					
120	Experimental Motor Vehicle Fuel				
121	143 / 103 - Large General Sales Service				
122	Bills		36		
123	Demand	11,363			
124	Winter - First 1,500 DTs	22,500		(0.0092)	(207)
125	Winter - Next 3,000 DTs	30,584		(0.0092)	(281)
126	Winter - Next 9,000 DTs	44,795		(0.0092)	(412)
127	Winter - Next 16,500 DTs	6,402		(0.0092)	(59)
128	Winter - Next 30,000 DTs	-		(0.0092)	-
129	<u>Winter - Over 60,000 DTs</u>	-		(0.0092)	-
130	Total Winter DTs	104,281			(959)
131					
132	Summer - First 1,500 DTs	30,280		(0.0092)	(279)
133	Summer - Next 3,000 DTs	40,787		(0.0092)	(375)
134	Summer - Next 9,000 DTs	63,000		(0.0092)	(580)
135	Summer - Next 16,500 DTs	20,055		(0.0092)	(185)
136	Summer - Next 30,000 DTs	-		(0.0092)	-
137	<u>Summer - Over 60,000 DTs</u>	-		(0.0092)	-
138	Total Summer DTs	154,122			(1,418)
139					
140	Integrity Management Rider Revenues				
141	Minimum Margin Agreement Revenues				
142	Compression Charge Revenues				
143					
144					
145	104 - Interruptible Sales Service				
146	Bills		389		
147	Winter - First 1,500 DTs	225,198		(0.0059)	(1,329)
148	Winter - Next 3,000 DTs	320,713		(0.0059)	(1,892)
149	Winter - Next 9,000 DTs	339,889		(0.0059)	(2,005)
150	Winter - Next 16,500 DTs	188,773		(0.0059)	(1,114)
151	Winter - Next 30,000 DTs	54,378		(0.0059)	(321)
152	<u>Winter - Over 60,000 DTs</u>	-		(0.0059)	-
153	Total Winter DTs	1,128,952			(6,661)
154					
155	Summer - First 1,500 DTs	290,501		(0.0059)	(1,714)
156	Summer - Next 3,000 DTs	339,400		(0.0059)	(2,002)
157	Summer - Next 9,000 DTs	319,503		(0.0059)	(1,885)
158	Summer - Next 16,500 DTs	267,639		(0.0059)	(1,579)
159	Summer - Next 30,000 DTs	62,800		(0.0059)	(371)
160	<u>Summer - Over 60,000 DTs</u>	-		(0.0059)	-
161	Total Summer DTs	1,279,843			(7,551)
162					
163	Integrity Management Rider Revenues				
164	Minimum Margin Agreement Revenues				
165					

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Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of EDIT Rider Flow-through Revenues

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	EDIT Rider 1 Year Amort Rates (3)	EDIT Rider 1 Year Amort Flow-through Revenues (4)
166					
167	Experimental Motor Vehicle Fuel				
168	143 / 104 - Interruptible Sales Service				
169	Bills				
170	Winter - First 1,500 DTs	-	-	(0.0059)	-
171	Winter - Next 3,000 DTs	-	-	(0.0059)	-
172	Winter - Next 9,000 DTs	-	-	(0.0059)	-
173	Winter - Next 16,500 DTs	-	-	(0.0059)	-
174	Winter - Next 30,000 DTs	-	-	(0.0059)	-
175	Winter - Over 60,000 DTs	-	-	(0.0059)	-
176	Total Winter DTs	-	-		-
177					
178	Summer - First 1,500 DTs	-	-	(0.0059)	-
179	Summer - Next 3,000 DTs	-	-	(0.0059)	-
180	Summer - Next 9,000 DTs	-	-	(0.0059)	-
181	Summer - Next 16,500 DTs	-	-	(0.0059)	-
182	Summer - Next 30,000 DTs	-	-	(0.0059)	-
183	Summer - Over 60,000 DTs	-	-	(0.0059)	-
184	Total Summer DTs	-	-		-
185					
186					
187	113 - Large General Transportation Service				
188	Bills		3,161		
189	Demand	1,762,653			
190	Winter - First 1,500 DTs	1,859,693		(0.0092)	(17,109)
191	Winter - Next 3,000 DTs	2,526,442		(0.0092)	(23,243)
192	Winter - Next 9,000 DTs	2,904,441		(0.0092)	(26,721)
193	Winter - Next 16,500 DTs	1,983,163		(0.0092)	(18,245)
194	Winter - Next 30,000 DTs	1,804,249		(0.0092)	(16,599)
195	Winter - Over 60,000 DTs	2,991,053		(0.0092)	(27,518)
196	Total Winter DTs	14,069,041			(129,435)
197					
198	Summer - First 1,500 DTs	2,492,885		(0.0092)	(22,935)
199	Summer - Next 3,000 DTs	3,133,132		(0.0092)	(28,825)
200	Summer - Next 9,000 DTs	3,532,346		(0.0092)	(32,498)
201	Summer - Next 16,500 DTs	2,577,951		(0.0092)	(23,717)
202	Summer - Next 30,000 DTs	2,269,525		(0.0092)	(20,880)
203	Summer - Over 60,000 DTs	3,036,134		(0.0092)	(27,932)
204	Total Summer DTs	17,041,973			(156,786)
205					
206	Integrity Management Rider Revenues				
207	Minimum Margin Agreement Revenues				
208					
209					
210	Experimental Motor Vehicle Fuel				
211	143 / 113 - Large General Transportation Service				
212	Bills		122		
213	Demand	53,445		-	-
214	Winter - First 1,500 DTs	74,553		(0.0092)	(686)
215	Winter - Next 3,000 DTs	110,624		(0.0092)	(1,018)
216	Winter - Next 9,000 DTs	57,681		(0.0092)	(531)
217	Winter - Next 16,500 DTs	87,847		(0.0092)	(808)
218	Winter - Next 30,000 DTs	52,858		(0.0092)	(486)
219	Winter - Over 60,000 DTs	-		(0.0092)	-
220	Total Winter DTs	383,563			(3,529)
221					
222	Summer - First 1,500 DTs	106,922		(0.0092)	(984)
223	Summer - Next 3,000 DTs	162,489		(0.0092)	(1,495)
224	Summer - Next 9,000 DTs	85,169		(0.0092)	(784)
225	Summer - Next 16,500 DTs	122,986		(0.0092)	(1,131)
226	Summer - Next 30,000 DTs	48,111		(0.0092)	(443)
227	Summer - Over 60,000 DTs	-		(0.0092)	-
228	Total Summer DTs	525,677			(4,836)
229					
230	Integrity Management Rider Revenues				
231	Minimum Margin Agreement Revenues				
232	Compression Charge Revenues				
233					

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Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of EDIT Rider Flow-through Revenues

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	EDIT Rider 1 Year Amort Rates (3)	EDIT Rider 1 Year Amort Flow-through Revenues (4)
234					
235	114 - Interruptible Transportation Service				
236	Bills		2,506		
237	Winter - First 1,500 DTs	1,406,427		(0.0059)	(8,298)
238	Winter - Next 3,000 DTs	2,126,976		(0.0059)	(12,549)
239	Winter - Next 9,000 DTs	2,869,819		(0.0059)	(16,932)
240	Winter - Next 16,500 DTs	2,104,174		(0.0059)	(12,415)
241	Winter - Next 30,000 DTs	2,058,286		(0.0059)	(12,144)
242	<u>Winter - Over 60,000 DTs</u>	<u>2,229,280</u>		(0.0059)	<u>(13,153)</u>
243	Total Winter DTs	12,794,962			(75,490)
244					
245	Summer - First 1,500 DTs	2,013,378		(0.0059)	(11,879)
246	Summer - Next 3,000 DTs	2,933,788		(0.0059)	(17,309)
247	Summer - Next 9,000 DTs	3,718,676		(0.0059)	(21,940)
248	Summer - Next 16,500 DTs	2,492,185		(0.0059)	(14,704)
249	Summer - Next 30,000 DTs	2,597,617		(0.0059)	(15,326)
250	<u>Summer - Over 60,000 DTs</u>	<u>2,437,507</u>		(0.0059)	<u>(14,381)</u>
251	Total Summer DTs	16,193,152			(95,540)
252					
253	Integrity Management Rider Revenues				
254	Minimum Margin Agreement Revenues				-
255					
256					
257	Experimental Motor Vehicle Fuel				
258	143 / 114 - Interruptible Transportation Service				
259	Bills		-		
260	Winter - First 1,500 DTs	-		(0.0059)	-
261	Winter - Next 3,000 DTs	-		(0.0059)	-
262	Winter - Next 9,000 DTs	-		(0.0059)	-
263	Winter - Next 16,500 DTs	-		(0.0059)	-
264	Winter - Next 30,000 DTs	-		(0.0059)	-
265	<u>Winter - Over 60,000 DTs</u>	<u>-</u>		(0.0059)	<u>-</u>
266	Total Winter DTs	-			-
267					
268	Summer - First 1,500 DTs	-		(0.0059)	-
269	Summer - Next 3,000 DTs	-		(0.0059)	-
270	Summer - Next 9,000 DTs	-		(0.0059)	-
271	Summer - Next 16,500 DTs	-		(0.0059)	-
272	Summer - Next 30,000 DTs	-		(0.0059)	-
273	<u>Summer - Over 60,000 DTs</u>	<u>-</u>		(0.0059)	<u>-</u>
274	Total Summer DTs	-			-
275					
276					
277	<u>LARGE GENERAL SERVICE</u>				
278	Bills		7,578		
279	Demand Dts	2,097,527			
280	Winter Dts	30,109,890			
281	Summer Dts	<u>37,157,569</u>			
282	Total Dts	67,267,458			
283					
284	Revenues				\$ (515,251)
285					

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Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Computation of EDIT Rider Flow-through Revenues

Line No.	(rates and volumes per dekatherm)	Volumes (1)	Number of Bills (2)	EDIT Rider 1 Year Amort Rates (3)	EDIT Rider 1 Year Amort Flow-through Revenues (4)
286					
287	105 - Outdoor Gaslight Service				
288	Bills		579		
289	Fixtures		4,839		
290	DTs - Winter	3,241			
291	DTs - Summer	4,501			
292					
293					
294	T-10 (675) - Military Operations Transportation				
295	Bills		-		
296	Demand	-			
297	DTs - Winter	-		(0.0092)	-
298	DTs - Summer	-		(0.0092)	-
299	Integrity Management Rider Revenues				
300					
301					
302	Power Generation Contracts				
303	Bills		197		
304	DTs - Winter	150,068,397		-	-
305	DTs - Summer	224,697,115		-	-
306					
307					
308	Municipals Contracts				
309	Bills		36		
310	DTs - Winter	4,343,418		-	-
311	DTs - Summer	3,040,213		-	-
312					
313					
314	Special Contracts Military				
315	Bills		24		
316	DTs - Winter	428,434		-	-
317	DTs - Summer	376,304		-	-
318					
319					
320	Special Contracts				
321	Bills		164		
322	DTs - Winter	1,769,097		-	-
323	DTs - Summer	2,342,999		-	-
324					
325					
326	<u>SPECIAL TARIFFS & CONTRACTS</u>				
327	Bills		1,000		
328	Demand Dts	-			
329	Winter Dts	156,612,586			
330	Summer Dts	230,461,131			
331	Total Dts	387,073,718			
332					
333	Revenues				\$ -
334					
335					
336	<u>GRAND TOTAL - ALL TARIFFS & CONTRACTS</u>				
337	Bills		9,746,009		
338	Demand Dts	2,097,527			
339	Winter Dts	238,353,347			
340	Summer Dts	287,674,042			
341	Total Dts	526,027,390			
342					
343	Revenues ¹				\$ (10,225,989)
344					
345					
346	<u>SALES AND TRANSPORTATION</u>				
347	Total Sales	77,953,046			\$ (9,760,373)
348	Total Transportation	61,008,368			(465,616)
349	Total Special Contracts including Power Generation	387,065,976			-
350	Total Annual	526,027,390			\$ (10,225,989)

1/ The targeted flow-through of annual revenues for the EDIT Rider - 1 Year Amortization is \$10,225,527. The calculations shown in this exhibit yield a rounding difference of \$462.

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**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-9)

Piedmont Natural Gas Company, Inc
Docket No. G-9 Sub 837
Proposed Factors for the Margin Decoupling Tracker

Line No.	[A] R Factor Winter (\$/therm)	[B] R Factor Summer (\$/therm)	[C] Heat Sensitivity Factor (therms/HDD)	[D] Base Load Factor (therms/month)	
1	101 - Residential Service	1.39407	1.39407	0.13950	8.24316
2	102- Small General Service	0.87911	0.87911	0.65729	137.86399
3	152- Medium General Service				
	First 5,000 therms	0.71688	0.71688	9.05363	6640.11036
	Over 5,000 therms	0.71688	0.71688	9.05363	6640.11036
4	<u>Normal Heating Degree Days¹</u>	<u>15 - 15</u>	<u>1 - 31</u>		
5	January	694.6	737.3		
6	February	717.0	555.8		
7	March	447.4	394.1		
8	April	269.1	153.9		
9	May	89.2	39.6		
10	June	12.4	1.6		
11	July	0.4	0.1		
12	August	-	-		
13	September	1.5	15.9		
14	October	62.7	169.6		
15	November	311.6	431.9		
16	December	536.0	642.1		
17	Winter	2,706.6	2,761.2		
18	Summer	435.3	380.7		
19	Annual	<u>3,141.9</u>	<u>3,141.9</u>		

1/ Normal Heating Degree Days are computed using a thirty-year average of heating degree days through the end of the Test Period, December 31, 2023.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-10)

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Proposed Revenue Rates

Line No.	Rate Schedule	[A] Proposed Revenue Rates	[B] Proposed Margin Revenue Rates	[C] Proposed IMR Base Revenue Rates ¹	[D] Proposed COG Demand Revenue Rates	[E] Proposed COG Commodity Revenue Rates
1	101 - Residential Service					
2	Winter Monthly Charge	10.00	10.00			
3	Summer Monthly Charge	10.00	10.00			
4	Winter per DT	18.1218	13.9407	0.0000	1.1377	3.0434
5	Summer per DT	17.6882	13.9407	0.0000	0.7041	3.0434
6	102- Small General Service					
7	Monthly Charge	22.00	22.00			
8	Winter per DT	12.8352	8.7911	0.0000	1.0007	3.0434
9	Summer per DT	12.4806	8.7911	0.0000	0.6461	3.0434
10	152- Medium General Service					
11	Monthly Charge	75.00	75.00			
12	Winter - First 500 per DT	11.0997	7.1688	0.0000	0.8875	3.0434
13	Winter - Over 500 per DT	10.7982	7.1688	0.0000	0.5860	3.0434
14	Summer - First 500 per DT	11.0473	7.1688	0.0000	0.8351	3.0434
15	Summer - Over 500 per DT	10.7689	7.1688	0.0000	0.5567	3.0434
16	142 - Natural Gas Vehicle Fuel					
17	Winter per DT	13.3675	9.8854	0.0000	0.4387	3.0434
18	Summer per DT	13.3675	9.8854	0.0000	0.4387	3.0434
19	Compression Charge per DT (maximum rate)	4.0000	4.0000			
20	143- Experimental Motor Vehicle Fuel					
21	Monthly Charge					
22	Winter per DT					
23	Summer per DT					
24	Compression Charge per DT (maximum rate)	4.0000	4.0000			
25	144- Experimental Medium Gen Motor Fuel - Transportation					
26	Monthly Charge	75.00	75.00			
27	Winter - First 500 per DT	8.0997	7.1688	0.0000	0.8875	0.0434
28	Winter - Over 500 per DT	7.7982	7.1688	0.0000	0.5860	0.0434
29	Summer - First 500 per DT	8.0473	7.1688	0.0000	0.8351	0.0434
30	Summer - Over 500 per DT	7.7689	7.1688	0.0000	0.5567	0.0434
31	Compression Charge per DT (maximum rate)	4.0000	4.0000			
32	103 - Large General Sales Service					
33	Monthly Charge	350.00	350.00			
34	Demand Charge per DT	8.4068	2.8500	0.0000	5.5568	0.0000
35	Winter - First 1,500 per DT	5.2636	1.9530	0.0000	0.2672	3.0434
36	Winter - Next 3,000 per DT	4.1609	0.8518	0.0000	0.2657	3.0434
37	Winter - Next 9,000 per DT	3.9642	0.7579	0.0000	0.1629	3.0434
38	Winter - Next 16,500 per DT	3.7905	0.6149	0.0000	0.1322	3.0434
39	Winter - Next 30,000 per DT	3.6620	0.5186	0.0000	0.1000	3.0434
40	Winter - Over 60,000 per DT	3.5087	0.4153	0.0000	0.0500	3.0434
41	Summer - First 1,500 per DT	3.9757	0.6834	0.0000	0.2489	3.0434
42	Summer - Next 3,000 per DT	3.7235	0.5056	0.0000	0.1745	3.0434
43	Summer - Next 9,000 per DT	3.5928	0.4420	0.0000	0.1074	3.0434
44	Summer - Next 16,500 per DT	3.4935	0.3710	0.0000	0.0791	3.0434
45	Summer - Next 30,000 per DT	3.4137	0.3203	0.0000	0.0500	3.0434
46	Summer - Over 60,000 per DT	3.3611	0.3077	0.0000	0.0100	3.0434
47	104 - Interruptible Sales Service					
48	Monthly Charge	350.00	350.00			
49	Winter - First 1,500 per DT	5.0890	1.5405	0.0000	0.5051	3.0434
50	Winter - Next 3,000 per DT	4.3393	0.6441	0.0000	0.6518	3.0434
51	Winter - Next 9,000 per DT	4.0902	0.5531	0.0000	0.4937	3.0434
52	Winter - Next 16,500 per DT	3.8699	0.4442	0.0000	0.3823	3.0434
53	Winter - Next 30,000 per DT	3.7384	0.4008	0.0000	0.2942	3.0434
54	Winter - Over 60,000 per DT	3.4276	0.1842	0.0000	0.2000	3.0434
55	Summer - First 1,500 per DT	4.3360	0.8457	0.0000	0.4469	3.0434
56	Summer - Next 3,000 per DT	4.0317	0.5964	0.0000	0.3919	3.0434
57	Summer - Next 9,000 per DT	3.9065	0.4941	0.0000	0.3690	3.0434
58	Summer - Next 16,500 per DT	3.7891	0.4340	0.0000	0.3117	3.0434
59	Summer - Next 30,000 per DT	3.6893	0.3457	0.0000	0.3002	3.0434
60	Summer - Over 60,000 per DT	3.4272	0.1838	0.0000	0.2000	3.0434

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Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Proposed Revenue Rates

Line No.	Rate Schedule	[A] Proposed Revenue Rates	[B] Proposed Margin Revenue Rates	[C] Proposed IMR Base Revenue Rates ¹	[D] Proposed COG Demand Revenue Rates	[E] Proposed COG Commodity Revenue Rates
61	113 - Large General Transportation Service					
62	Monthly Charge	350.00	350.00			
63	Demand Charge per DT	3.6000	2.8500	0.0000	0.7500	0.0000
64	Winter - First 1,500 per DT	2.1483	1.9530	0.0000	0.1519	0.0434
65	Winter - Next 3,000 per DT	1.0462	0.8518	0.0000	0.1510	0.0434
66	Winter - Next 9,000 per DT	0.8939	0.7579	0.0000	0.0926	0.0434
67	Winter - Next 16,500 per DT	0.7334	0.6149	0.0000	0.0751	0.0434
68	Winter - Next 30,000 per DT	0.6360	0.5186	0.0000	0.0740	0.0434
69	Winter - Over 60,000 per DT	0.4751	0.4153	0.0000	0.0164	0.0434
70	Summer - First 1,500 per DT	0.8683	0.6834	0.0000	0.1415	0.0434
71	Summer - Next 3,000 per DT	0.6482	0.5056	0.0000	0.0992	0.0434
72	Summer - Next 9,000 per DT	0.5465	0.4420	0.0000	0.0611	0.0434
73	Summer - Next 16,500 per DT	0.4594	0.3710	0.0000	0.0450	0.0434
74	Summer - Next 30,000 per DT	0.3867	0.3203	0.0000	0.0230	0.0434
75	Summer - Over 60,000 per DT	0.3512	0.3077	0.0000	0.0001	0.0434
76	114 - Interruptible Transportation Service					
77	Monthly Charge	350.00	350.00			
78	Winter - First 1,500 per DT	1.8153	1.5405	0.0000	0.2314	0.0434
79	Winter - Next 3,000 per DT	0.9062	0.6441	0.0000	0.2187	0.0434
80	Winter - Next 9,000 per DT	0.7393	0.5531	0.0000	0.1428	0.0434
81	Winter - Next 16,500 per DT	0.5546	0.4442	0.0000	0.0670	0.0434
82	Winter - Next 30,000 per DT	0.4859	0.4008	0.0000	0.0417	0.0434
83	Winter - Over 60,000 per DT	0.2440	0.1842	0.0000	0.0164	0.0434
84	Summer - First 1,500 per DT	0.9978	0.8457	0.0000	0.1087	0.0434
85	Summer - Next 3,000 per DT	0.7157	0.5964	0.0000	0.0759	0.0434
86	Summer - Next 9,000 per DT	0.5881	0.4941	0.0000	0.0506	0.0434
87	Summer - Next 16,500 per DT	0.5027	0.4340	0.0000	0.0253	0.0434
88	Summer - Next 30,000 per DT	0.3924	0.3457	0.0000	0.0033	0.0434
89	Summer - Over 60,000 per DT	0.2372	0.1838	0.0000	0.0100	0.0434
90	105 - Outdoor Gaslight Service					
91	Per Fixture Charge	23.86	23.86	0.00	0.00	0.00
92	T-10 - Military Operations Transportation					
93	Demand Charge per DT	5.0000	0.0000	0.0000	5.0000	0.0000
94	Winter per DT	1.6865	1.4931	0.0000	0.1500	0.0434
95	Summer per DT	0.5034	0.3100	0.0000	0.1500	0.0434
96	106 - Schedule For Limiting and Curtailing					
97	Emergency Gas per DT	10.0000	0.0000	0.0000	10.0000	0.0000
98	Unauthorized Gas per DT	25.0000	0.0000	0.0000	25.0000	0.0000
99	Reconnect Fees					
100	<u>Residential</u>					
101	February Through August	55.00				
102	September Through January	85.00				
103	<u>All Others</u>					
104	February Through August	55.00				
105	September Through January	110.00				
106	Returned Check Charge					
107	Returned Check Charge	25.00				

1/ The IMR rates shown above only represent the proposed IMR base revenue requirement component of the IMR billing rate to take effect upon the Commission's order in this general rate case proceeding.

**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-11)

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Summary of Customer Bills and Dekatherms by Rate Schedule

Exhibit_(KAC-11)

Line No.	Rate Class	Proforma Number of Customer Bills			Proforma Normalized Customer Usage			%
		Winter (Nov - Mar)	Summer (Apr - Oct)	Annual	Winter Dts (Nov - Mar)	Summer Dts (Nov - Mar)	Annual Dts	
1	101 - Residential Service	3,696,146	5,150,757	8,846,903	30,951,301.7	8,726,053.4	39,677,355.1	7.54%
2	102- Small General Service	370,315	515,335	885,650	18,290,899.3	9,222,624.1	27,513,523.4	5.23%
3	152- Medium General Service	2,033	2,845	4,878	2,347,816.6	2,049,654.1	4,397,470.7	0.84%
4	142 - Natural Gas Vehicle Fuel - Company Stations	-	-	-	40,853.8	57,010.6	97,864.4	0.02%
5	144- Experimental Motor Fuel Vehicle Medium General Transp Service	-	-	-	-	-	-	0.00%
6	103 - Large General Sales Service	565	835	1,400	1,733,371.1	2,116,924.3	3,850,295.4	0.73%
7	104 - Interruptible Sales Service	162	227	389	1,128,951.9	1,279,843.0	2,408,794.9	0.46%
8	113 - Large General Transportation Service	1,373	1,911	3,284	14,452,604.9	17,567,649.8	32,020,254.8	6.09%
9	114 - Interruptible Transportation Service	1,043	1,463	2,506	12,794,961.6	16,193,151.8	28,988,113.4	5.51%
10	105 - Outdoor Gaslight Service	241	338	579	3,241.2	4,500.6	7,741.7	0.00%
11	T-10 - Military Operations Transportation	-	-	-	-	-	-	0.00%
12	Power Generation Contracts	82	115	197	150,068,396.9	224,697,115.3	374,765,512.2	71.24%
13	Municipals Contracts	15	21	36	4,343,418.0	3,040,212.7	7,383,630.7	1.40%
14	Special Contracts Military	10	14	24	428,433.5	376,304.0	804,737.5	0.15%
15	Other Special Contracts	69	95	164	1,769,096.6	2,342,998.9	4,112,095.5	0.78%
16	Total	4,072,054	5,673,955	9,746,009	238,353,347.1	287,674,042.6	526,027,389.7	100.00%

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**PIEDMONT NATURAL GAS COMPANY, INC.
GENERAL RATE CASE
DOCKET NO. G-9, SUB 837**

EXHIBIT_(KAC-12)

Piedmont Natural Gas Company, Inc.
Docket No. G-9, Sub 837
Pro forma Monthly Volumes by Rate Schedule

Exhibit_(KAC-12)

Line No.	Rate Schedule	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	[M]	[N]	[O]	[P]	[Q]	[R]
		Residential	Small General	Medium General	NGV	Experimental Medium General Motor Fuel - Transp.	Large General Sales	Large General Transportation	Military Operations Transp.	Interruptible Sales	Interruptible Transportation	Sub-Total Volumetric Monthly Factors	Sub-Total	Gaslights	Special Contract Power Generation	Special Contract Municipal	Special Contract Military	Special Contract Large Volume	Grand-Total
		101	102	152	142	144	103	113	T-10	104	114	%	Dts	Dts	Dts	Dts	Dts	Dts	Dts
		Dts	Dts	Dts	Dts	Dts	Dts	Dts	Dts	Dts		Dts	Dts	Dts	Dts	Dts	Dts	Dts	Dts
1	January	7,746,175.5	4,405,840.2	529,850.4	8,734.0	-	339,079.5	3,174,774.9	-	198,945.7	2,543,664.7	13.63%	18,947,064.8	660.6	31,729,014.2	984,461.4	93,650.6	374,048.5	52,128,900.12
2	February	7,993,148.8	4,520,560.7	536,913.0	7,536.0	-	296,445.5	2,763,712.1	-	183,022.8	2,396,633.9	13.45%	18,697,972.7	660.6	27,638,749.2	777,865.3	82,930.5	336,895.2	47,535,073.53
3	March	5,222,410.4	3,204,422.1	439,146.2	8,974.3	-	325,886.5	2,888,739.5	-	192,930.2	2,658,148.8	10.75%	14,940,658.0	660.6	24,848,835.8	763,417.9	85,348.9	357,832.4	40,996,753.58
4	April	3,381,398.0	2,329,607.5	371,110.4	7,014.8	-	281,371.6	2,659,370.0	-	152,131.8	2,546,559.8	8.44%	11,728,563.9	660.6	23,240,450.3	496,974.3	67,126.7	360,279.2	35,894,054.93
5	May	1,526,267.3	1,453,497.5	300,974.6	8,201.9	-	284,268.7	2,689,392.9	-	154,194.8	2,397,801.2	6.34%	8,814,598.9	660.6	24,117,066.8	442,511.9	57,522.8	374,522.9	33,806,883.90
6	June	734,600.5	1,076,775.8	277,370.0	9,047.6	-	303,602.7	2,470,035.3	-	189,827.6	2,133,701.5	5.18%	7,194,961.1	660.6	37,126,890.8	347,186.7	45,535.0	312,818.6	45,028,052.73
7	July	609,861.6	1,015,684.5	269,748.5	8,127.9	-	295,120.5	2,321,953.8	-	171,387.6	2,116,430.3	4.90%	6,808,314.6	660.6	41,276,500.3	348,337.2	51,364.6	339,445.5	48,824,622.81
8	August	605,356.6	1,013,681.8	270,864.2	8,997.7	-	311,336.1	2,454,916.2	-	183,055.1	2,288,377.9	5.14%	7,136,585.6	660.6	40,322,765.3	412,865.7	52,256.0	311,977.9	48,237,111.05
9	September	620,153.0	1,019,837.3	267,622.1	8,049.7	-	297,219.5	2,382,146.6	-	190,466.8	2,214,868.8	5.04%	7,000,363.8	568.0	30,137,366.6	436,639.2	48,906.7	292,312.2	37,916,156.50
10	October	1,248,416.4	1,313,539.7	291,964.3	7,571.0	-	344,005.2	2,589,835.2	-	238,779.3	2,495,412.2	6.14%	8,529,523.3	629.7	28,476,075.2	555,697.7	53,592.2	351,642.6	37,967,160.70
11	November	3,819,688.8	2,524,019.7	379,645.9	7,711.4	-	374,775.0	2,701,748.7	-	260,921.2	2,583,836.5	9.11%	12,652,347.2	629.7	30,890,923.0	713,719.7	68,664.2	360,155.4	44,686,439.20
12	December	6,169,878.2	3,636,056.6	462,261.1	7,898.1	-	397,184.6	2,923,629.8	-	293,132.1	2,612,677.7	11.88%	16,502,718.2	629.7	34,960,874.7	1,103,953.7	97,839.3	340,165.1	53,006,180.67
13	Total	39,677,355.1	27,513,523.4	4,397,470.7	97,864.4	-	3,850,295.4	32,020,254.8	-	2,408,794.9	28,988,113.4	100.00%	138,953,672.1	7,741.7	374,765,512.2	7,383,630.7	804,737.5	4,112,095.5	526,027,389.7
14	Winter	30,951,301.7	18,290,899.3	2,347,816.6	40,853.8	-	1,733,371.1	14,452,604.9	-	1,128,951.9	12,794,961.6	58.8%	81,740,760.9	3,241.2	150,068,396.9	4,343,418.0	428,433.5	1,769,096.6	238,353,347.1
15	Summer	8,726,053.4	9,222,624.1	2,049,654.1	57,010.6	-	2,116,924.3	17,567,649.8	-	1,279,843.0	16,193,151.8	41.2%	57,212,911.1	4,500.6	224,697,115.3	3,040,212.7	376,304.0	2,342,998.9	287,674,042.6
16	Total	39,677,355.1	27,513,523.4	4,397,470.7	97,864.4	-	3,850,295.4	32,020,254.8	-	2,408,794.9	28,988,113.4	100.0%	138,953,672.1	7,741.7	374,765,512.2	7,383,630.7	804,737.5	4,112,095.5	526,027,389.7

	Summary Volumes in Therms	Summary Volumes in Dts	
17	Residential - 101	396,773,551	39,677,355.1
18	Sm/Med General & NGV - 102, 142, 152, 144	320,088,585	32,008,858.5
19	Firm Large General - 103, 113, T-10	358,705,502	35,870,550.2
20	Interruptible Large General - 104, 144	313,969,083	31,396,908.3
21	Sub-Total	1,389,536,721	138,953,672.1
22	Gaslights	77,417	7,741.7
23	Special Contracts	3,870,659,759	387,065,975.9
24	Grand-Total	5,260,273,897	526,027,389.7

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