

Peoples Natural Gas Company LLC
§ 53.53 IV.III.COS.8

Response to Standard Data Requests
COST OF SERVICE INTERROGATORIES

8. Please provide the Company's rate design models and cost of service study on an IBM PC-compatible computer disk in Lotus 1-2-3-or Quattro format. If the models consist of more than one file, please include information on all files on the disk and what they contain. If not available in Lotus 1-2-3 or Quattro format, please provide in ASCII format.

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Refer to the attached workpapers for the Company's rate design model and cost of service study model which are provided in PDF format. The original MS Excel versions of the rate design model and Black & Veatch's proprietary cost of service study models will be provided upon execution of a confidentiality and non-disclosure agreement.

Rate Design Model Workpapers

Class Revenue Apportionment

Rate Class	Non-Gas Revenues at Current Rates	Rate of Return (Design Day)	Relative ROR (Design Day)	Revenue Change	Percent Change	Rate of Return (Design Day)	Relative ROR (Design Day)	Percent of Total Increase	Total Revenues at Current Rates	Percent Change
Residential Service	273,991,108	3.40%	0.74	79,862,244	29.1%	7.45%	0.93	84.2%	477,024,122	16.7%
Small General Service	33,951,754	4.60%	1.00	8,742,577	25.8%	8.00%	1.00	9.2%	64,896,196	13.5%
Medium General Service	45,000,023	8.80%	1.91	4,950,003	11.0%	10.12%	1.26	5.2%	69,410,154	7.1%
Large General Service	43,112,951	10.33%	2.24	1,293,389	3.0%	10.28%	1.29	1.4%	55,688,918	2.3%
Total Company	396,055,837	4.61%	1.00	94,848,212	23.9%	8.00%	1.00	100.0%	667,019,391	14.2%

Residential Class

Sales

Customer Charges
Base Customer Charge:

Division	Quantity or MCF	Rate	Present Rates	%	Base Rate	STAS	MFC	Supplier Choice	USR	GPC	Ratepayer Credit	DSIC	TCA	Total Rate	Revenues	Proposed Rates	Revenues
Peoples Equitable	3,070,920	\$ 13.95	\$ 42,839,334	43.4%	\$ 6.03							\$ 0.70	\$ (0.67)	\$ 6.05	\$ 18,579,066	\$ 20.00	\$ 61,418,400
	2,697,726	\$ 13.25	\$ 35,744,870	50.9%	\$ 7.04							\$ 0.66	\$ (0.95)	\$ 6.75	\$ 18,209,651	\$ 20.00	\$ 53,954,520

Rider DSIC Fixed Charge:

Peoples Equitable	3,070,920	\$ 0.6975	\$ 2,141,967	-100.0%								\$ (0.70)	\$ (0.70)	\$ (2,141,967)	\$ -	\$ -	\$ -
	2,697,726	\$ 0.6625	\$ 1,787,243	-100.0%								\$ (0.66)	\$ (0.66)	\$ (1,787,243)	\$ -	\$ -	\$ -

Rider TCJA Fixed Charge:

Peoples Equitable	3,070,920	\$ (0.6728)	\$ (2,066,184)	-100.0%									\$ 0.67	\$ 0.67	\$ 2,066,184	\$ -	\$ -
	2,697,726	\$ (0.9508)	\$ (2,564,909)	-100.0%									\$ 0.95	\$ 0.95	\$ 2,564,909	\$ -	\$ -

Rider Supplier Choice Fixed Charge:

Peoples Equitable	2,861,972	\$ 0.0115	\$ 32,913	-41.7%				\$ (0.0048)					\$ (0.00)	\$ (13,737)	\$ 0.0067	\$ 19,175
	2,538,625	\$ 0.0001	\$ 254	6600.0%				\$ 0.0066					\$ 0.01	\$ 16,755	\$ 0.0067	\$ 17,009

MCF Usage

Peoples	22,085,640	\$ 4.5679	\$ 100,884,997	0.0%								\$ 0.1904	\$ (0.1511)	\$ 0.7423	\$ 16,394,171	\$ 3.8753	\$ 85,588,482
Peoples	22,085,640	\$ 3.1330	\$ 69,194,311	23.7%	\$ 0.7102	\$ (0.0072)								\$ 0.7423	\$ 16,394,171	\$ 3.8753	\$ 85,588,482
Peoples	1,896,417		\$ (5,966,701)	n/a										\$ -	\$ (1,407,710)		\$ (7,374,412)
Peoples	22,085,640	\$ (0.0072)	\$ (159,147)	-100.0%		\$ 0.0072								\$ 0.0072	\$ 159,147		\$ -
Peoples	22,085,640	\$ 0.1024	\$ 2,262,218	-4.1%		\$ (0.0042)								\$ (0.0042)	\$ (92,760)	\$ 0.0982	\$ 2,168,810
Peoples	20,189,223	\$ 0.4667	\$ 9,422,311	-12.3%										\$ (0.0573)	\$ (1,156,843)	\$ 0.4094	\$ 8,265,468
Peoples	22,085,640	\$ 0.1055	\$ 2,330,035	-24.1%					\$ (0.0254)					\$ (0.0254)	\$ (560,975)	\$ 0.0801	\$ 1,769,060
Peoples	22,085,640	\$ -	\$ -	n/a										\$ -	\$ -	\$ -	\$ -
Peoples	22,085,640	\$ 0.1904	\$ 4,204,697	-100.0%								\$ (0.1904)	\$ (0.1904)	\$ (4,204,697)	\$ -	\$ -	\$ -
Peoples	22,085,640	\$ (0.1511)	\$ (3,337,311)	-100.0%										\$ 0.1511	\$ 3,337,311	\$ -	\$ -

Base Cost of Gas

Equitable	19,155,419	\$ 4.5679	\$ 87,500,038	0.0%								\$ 0.1790	\$ (0.2274)	\$ 0.7066	\$ 13,535,219	\$ 4.5679	\$ 87,500,038
Equitable	19,155,419	\$ 3.1687	\$ 60,697,776	22.3%	\$ 0.7854	\$ (0.0304)								\$ 0.7066	\$ 13,535,219	\$ 4.5679	\$ 87,500,038
Equitable	1,511,380		\$ (5,003,172)	n/a										\$ -	\$ (1,067,941)		\$ (6,071,113)
Equitable	19,155,419	\$ (0.0304)	\$ (582,699)	-100.0%		\$ 0.0304								\$ 0.0304	\$ 582,699		\$ -
Equitable	19,155,419	\$ 0.1024	\$ 1,961,515	-4.1%										\$ (0.0042)	\$ (80,453)	\$ 0.0982	\$ 1,881,062
Equitable	17,644,039	\$ 0.2040	\$ 3,599,384	100.7%			\$ (0.0042)							\$ 0.2054	\$ 3,624,086	\$ 0.4094	\$ 7,223,469
Equitable	19,155,419	\$ 0.1055	\$ 2,020,897	-24.1%				\$ 0.2054						\$ (0.0254)	\$ (486,548)	\$ 0.0801	\$ 1,534,349
Equitable	19,155,419	\$ 0.1790	\$ 3,429,395	-100.0%								\$ (0.1790)	\$ (0.1790)	\$ (3,429,395)	\$ -	\$ -	\$ -
Equitable	19,155,419	\$ (0.2274)	\$ (4,355,430)	-100.0%										\$ 0.2274	\$ 4,355,430	\$ -	\$ -

Total Sales Revenue

	41,241,059	\$	\$ 406,018,600	17%										\$	\$ 66,994,357		\$ 473,012,957
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Residential Class

Division	Quantity or MCF	Rate	Revenues Present Rates	%	Base Rate	STAS	MFC	Supplier Choice	USR	Proposed Increase		DSC	TCJA	Total Rate	Revenues	Proposed Rates	Revenues Proposed Rates
										GPC	Ratepayer Credit						
Peoples Equitable	925,717	\$ 13.95	\$ 12,913,752	43.4%	\$ 6.03						\$ 0.70	\$ (0.67)	\$ 6.05	\$ 5,600,588	\$ 20.00	\$ 18,514,340	
	277,595	\$ 13.25	\$ 3,676,134	50.9%	\$ 7.04						\$ 0.66	\$ (0.95)	\$ 6.75	\$ 1,873,766	\$ 20.00	\$ 5,551,900	
Peoples Equitable	925,717	\$ 0.6975	\$ 645,688	-100.0%							\$ (0.70)	\$	\$ (0.70)	\$ (645,688)	\$ -	\$ -	
	277,595	\$ 0.6625	\$ 183,907	-100.0%							\$ (0.66)	\$	\$ (0.66)	\$ (183,907)	\$ -	\$ -	
Peoples Equitable	925,717	\$ (0.6728)	\$ (622,843)	-100.0%							\$	\$ 0.67	\$ 0.67	\$ 622,843	\$ -	\$ -	
	277,595	\$ (0.9508)	\$ (263,928)	-100.0%							\$	\$ 0.95	\$ 0.95	\$ 263,928	\$ -	\$ -	
Peoples Equitable	925,717	\$ 0.0115	\$ 10,646	-41.7%							\$	\$ (0.0048)	\$ (0.00)	\$ (4,443)	\$ 0.0067	\$ 6,202	
	277,595	\$ 0.0001	\$ 28	6600.0%					\$ (0.0066)		\$	\$ 0.01	\$ 1.832	\$ 0.0067	\$ 1,860		
Peoples Equitable	6,864,117	\$ 1.6623	\$ 11,410,221	0.0%							\$	\$	\$	\$	\$ 1.6623	\$ 11,410,221	
	6,864,117	\$ 3.1330	\$ 21,505,277	23.7%	\$ 0.7193	\$ (0.0072)					\$ 0.1813	\$ (0.1511)	\$ 0.7423	\$ 5,095,234	\$ 3.8753	\$ 26,600,511	
Peoples	6,864,117	\$ (0.0072)	\$ (49,462)	-100.0%		\$ 0.0072					\$	\$	\$ 0.0072	\$ 49,462	\$ -	\$ -	
Peoples	6,864,117	\$ 0.0270	\$ 185,331	-4.1%		\$ (0.0011)					\$	\$	\$ (0.0011)	\$ (7,551)	\$ 0.0259	\$ 177,781	
Peoples	6,864,117	\$ 0.4667	\$ 3,203,483	-12.3%					\$ (0.0573)		\$	\$	\$ (0.0573)	\$ (393,314)	\$ 0.4094	\$ 2,810,169	
Peoples	6,864,117	\$ -	\$ -	n/a							\$	\$	\$	\$ -	\$ -	\$ -	
Peoples	6,864,117	\$ 0.1813	\$ 1,244,705	-100.0%							\$ (0.1813)	\$	\$ (0.1813)	\$ (1,244,705)	\$ -	\$ -	
	6,864,117	\$ (0.1511)	\$ (1,037,221)	-100.0%							\$	\$ 0.1511	\$ 0.1511	\$ 1,037,221	\$ -	\$ -	
Equitable	1,947,758	\$ 1.6623	\$ 3,237,758	0.0%							\$	\$	\$	\$	\$ 1.6623	\$ 3,237,758	
Equitable	1,947,758	\$ 3.1687	\$ 6,171,860	22.3%	\$ 0.7944	\$ (0.0304)					\$ 0.1700	\$ (0.2274)	\$ 0.7066	\$ 1,376,286	\$ 3.8753	\$ 7,548,145	
Equitable	1,947,758	\$ (0.0304)	\$ (59,250)	-100.0%		\$ 0.0304					\$	\$	\$ 0.0304	\$ 59,250	\$ -	\$ -	
Equitable	1,947,758	\$ 0.0270	\$ 52,589	-4.1%							\$	\$	\$ (0.0011)	\$ (2,143)	\$ 0.0259	\$ 50,447	
Equitable	1,947,758	\$ 0.2040	\$ 397,343	100.7%					\$ 0.2054		\$	\$	\$ 0.2054	\$ 400,069	\$ 0.4094	\$ 797,412	
Equitable	1,947,758	\$ 0.1700	\$ 331,119	-100.0%							\$ (0.1700)	\$	\$ (0.1700)	\$ (331,119)	\$ -	\$ -	
Equitable	1,947,758	\$ (0.2274)	\$ (442,868)	-100.0%							\$	\$ 0.2274	\$ 0.2274	\$ 442,868	\$ -	\$ -	
Total Transportation Revenue	8,811,874	\$	\$ 62,696,267	22.3%							\$	\$	\$	\$ 14,010,479	\$	\$ 76,706,746	
Total Sales and Transportation Revenue	50,052,933	\$	\$ 468,714,867	17.3%							\$	\$	\$	\$ 81,004,837	\$	\$ 549,719,055	

Rider Supplier Choice Fixed Charge:

MCF Usage

Base Cost of Gas	Peoples	6,864,117	\$ 1.6623	\$ 11,410,221	0.0%						\$	\$	\$	\$	\$ 1.6623	\$ 11,410,221
Delivery Rate	Peoples	6,864,117	\$ 3.1330	\$ 21,505,277	23.7%	\$ 0.7193	\$ (0.0072)				\$ 0.1813	\$ (0.1511)	\$ 0.7423	\$ 5,095,234	\$ 3.8753	\$ 26,600,511
Rider STAS	Peoples	6,864,117	\$ (0.0072)	\$ (49,462)	-100.0%		\$ 0.0072				\$	\$	\$ 0.0072	\$ 49,462	\$ -	\$ -
Rider MFC	Peoples	6,864,117	\$ 0.0270	\$ 185,331	-4.1%		\$ (0.0011)				\$	\$	\$ (0.0011)	\$ (7,551)	\$ 0.0259	\$ 177,781
Rider USR	Peoples	6,864,117	\$ 0.4667	\$ 3,203,483	-12.3%				\$ (0.0573)		\$	\$	\$ (0.0573)	\$ (393,314)	\$ 0.4094	\$ 2,810,169
Rider Rate Credit	Peoples	6,864,117	\$ -	\$ -	n/a						\$	\$	\$	\$ -	\$ -	\$ -
Rider DSC	Peoples	6,864,117	\$ 0.1813	\$ 1,244,705	-100.0%						\$ (0.1813)	\$	\$ (0.1813)	\$ (1,244,705)	\$ -	\$ -
Rider TCJA	Peoples	6,864,117	\$ (0.1511)	\$ (1,037,221)	-100.0%						\$	\$ 0.1511	\$ 0.1511	\$ 1,037,221	\$ -	\$ -

Sales	Customer Class	Division	Quantity or MCF	Present Rate	Revenues Present Rates	%	Base Rate	STAS	MEC	Supplier Choice	Proposed Increase		Total Rate	Revenues	Proposed Rates	Revenues Proposed Rates
											Ratepayer Credit	GPC				
Customer Charges																
Base Customer Charge:																
0-499	Commercial SGS - 1	Peoples	194,181	\$ 14.88	\$ 2,889,421	68.0%	\$ 10.09				\$ (0.74)		\$ (0.74)	\$ 1,965,117	\$ 25.00	\$ 4,854,537
0-499	GSS - 1	Equitable	132,753	\$ 17.00	\$ 2,256,796	47.1%	\$ 8.37				\$ (0.85)		\$ (0.85)	\$ 1,062,022	\$ 25.00	\$ 3,318,818
500 - 999	Commercial SGS - 2	Peoples	17,335	\$ 27.00	\$ 468,045	48.1%	\$ 12.95				\$ (1.35)		\$ (1.35)	\$ 225,355	\$ 40.00	\$ 693,400
500 - 999	GSS - 2	Equitable	14,279	\$ 28.00	\$ 399,812	42.9%	\$ 12.61				\$ (1.40)		\$ (1.40)	\$ 171,348	\$ 40.00	\$ 571,160
Rider DSIC Fixed Charge:																
0-499	Commercial SGS - 1	Peoples	194,181	\$ 0.74	\$ 144,471	-100.0%					\$ (0.74)		\$ (0.74)	\$ (144,471)		\$ -
0-499	GSS - 1	Equitable	132,753	\$ 0.85	\$ 112,840	-100.0%					\$ (0.85)		\$ (0.85)	\$ (112,840)		\$ -
500 - 999	Commercial SGS - 2	Peoples	17,335	\$ 1.35	\$ 23,402	-100.0%					\$ (1.35)		\$ (1.35)	\$ (23,402)		\$ -
500 - 999	GSS - 2	Equitable	14,279	\$ 1.40	\$ 19,991	-100.0%					\$ (1.40)		\$ (1.40)	\$ (19,991)		\$ -
Rider TCIA Fixed Charge:																
0-499	Commercial SGS - 1	Peoples	194,181	\$ (0.7177)	\$ (139,360)	-100.0%					\$ 0.72		\$ 0.72	\$ 139,360		\$ -
0-499	GSS - 1	Equitable	132,753	\$ (1.2199)	\$ (161,939)	-100.0%					\$ 1.22		\$ 1.22	\$ 161,939		\$ -
500 - 999	Commercial SGS - 2	Peoples	17,335	\$ (1.3022)	\$ (22,574)	-100.0%					\$ 1.30		\$ 1.30	\$ 22,574		\$ -
500 - 999	GSS - 2	Equitable	14,279	\$ (2.0092)	\$ (28,689)	-100.0%					\$ 2.01		\$ 2.01	\$ 28,689		\$ -
Rider Supplier Choice Fixed Charge:																
0-499	Commercial SGS - 1	Peoples	194,181	\$ 0.0115	\$ 2,233	-41.7%				\$ (0.0048)			\$ (0.0048)	\$ (832)	\$ 0.0067	\$ 1,301
0-499	GSS - 1	Equitable	132,753	\$ 0.0001	\$ 13	6600.0%				\$ 0.0066			\$ 0.0066	\$ 876	\$ 0.0067	\$ 889
500 - 999	Commercial SGS - 2	Peoples	17,335	\$ 0.0115	\$ 199	-41.7%				\$ (0.0048)			\$ (0.0048)	\$ (83)	\$ 0.0067	\$ 116
500 - 999	GSS - 2	Equitable	14,279	\$ 0.0001	\$ 1	6600.0%				\$ 0.0066			\$ 0.0066	\$ 94	\$ 0.0067	\$ 96
MCF Usage																
Base Cost of Gas																
Delivery Rate	Commercial SGS	Peoples	3,519,431	\$ 4.5199	\$ 15,907,475	0.0%					\$ 0.1163		\$ 0.1163	\$ 2,242,833	\$ 2.8312	\$ 9,964,213
Rider STAS	Commercial SGS	Peoples	3,519,431	\$ 2.1939	\$ 7,721,279	29.0%	\$ 0.6319	\$ (0.0050)			\$ 0.0050		\$ 0.0050	\$ 17,759		\$ -
Rider MFC	Commercial SGS	Peoples	3,519,431	\$ 0.0261	\$ 91,857	-68.2%		\$ (0.0178)			\$ (0.0178)		\$ (0.0178)	\$ (62,646)	\$ 0.0083	\$ 29,211
Rider GPC	Commercial SGS	Peoples	3,519,431	\$ 0.1055	\$ 371,300	-24.1%					\$ (0.0254)		\$ (0.0254)	\$ (89,394)	\$ 0.0801	\$ 281,906
Rider Rate Credit	Commercial SGS	Peoples	3,519,431	\$ -	\$ -	n/a							\$ -	\$ -	\$ -	\$ -
Rider DSIC	Commercial SGS	Peoples	3,519,431	\$ 0.1163	\$ 409,222	-100.0%					\$ (0.1163)		\$ (0.1163)	\$ (409,222)		\$ -
Rider TCIA	Commercial SGS	Peoples	3,519,431	\$ (0.1058)	\$ (372,405)	-100.0%					\$ 0.1058		\$ 0.1058	\$ 372,405		\$ -
Base Cost of Gas																
Delivery Rate	GSS	Equitable	2,522,776	\$ 4.5199	\$ 11,402,697	0.0%							\$ -	\$ 4,5199	\$ 11,402,697	
Rider STAS	GSS	Equitable	2,522,776	\$ 2.5910	\$ 6,536,513	9.3%	\$ 0.3149	\$ (0.0249)			\$ 0.1361		\$ 0.1361	\$ 605,971	\$ 2.8312	\$ 7,142,484
Rider MFC	GSS	Equitable	2,522,776	\$ (0.0249)	\$ (62,751)	-100.0%		\$ 0.0249			\$ (0.0178)		\$ (0.0178)	\$ (44,905)	\$ 0.0083	\$ 20,939
Rider GPC	GSS	Equitable	2,522,776	\$ 0.1055	\$ 266,153	-24.1%		\$ (0.0178)			\$ (0.0254)		\$ (0.0254)	\$ (64,079)	\$ 0.0801	\$ 202,074
Rider DSIC	GSS	Equitable	2,522,776	\$ 0.1361	\$ 343,423	-100.0%					\$ (0.1361)		\$ (0.1361)	\$ (343,423)		\$ -
Rider TCIA	GSS	Equitable	2,522,776	\$ (0.1859)	\$ (469,034)	-100.0%					\$ 0.1859		\$ 0.1859	\$ 469,034		\$ -
Total Sales Revenue														\$ 48,158,426	13%	\$ 54,391,317.7

**Small General Service Class
0 to 1,000 Mcf/Yr.**

Industrial Sales Legacy

Customer Charges

Base Customer Charge:

0-499
500 - 999

Rider DSIC Fixed Charge:

0-499
500 - 999

Rider TCIA Fixed Charge:

0-499
500 - 999

Rider Supplier Choice Fixed Charge:

0-499
500 - 999

MCF Usage

	Quantity or MCF	Division	Previous Class	Present Rate	Revenues Present Rates	%	Base Rate	STAS	MEC	Supplier Choice	Proposed Increase		Total Rate	Revenues	Proposed Rates	Revenues Proposed Rates
											Ratepayer Credit	DSIC				
Industrial SGS-1	67	Peoples	Industrial SGS-1	\$ 20.00	\$ 1,340	25.0%	\$ 4.96				\$ 1.00	\$ (0.96)	\$ 5.00	\$ 335	\$ 25.00	\$ 1,675.00
Industrial SGS-2	30	Peoples	Industrial SGS-2	\$ 27.00	\$ 810	48.1%	\$ 12.95				\$ 1.35	\$ (1.30)	\$ 13.00	\$ 390	\$ 40.00	\$ 1,200.00
Industrial SGS-1	67	Peoples	Industrial SGS-1	\$ 1.00	\$ 67	-100.0%					\$ (1.00)		\$ (1.00)	\$ (67)		
Industrial SGS-2	30	Peoples	Industrial SGS-2	\$ 1.35	\$ 41	-100.0%					\$ (1.35)		\$ (1.35)	\$ (41)		
Industrial SGS-1	67	Peoples	Industrial SGS-1	\$ (0.9646)	\$ (65)	-100.0%					\$ 0.96		\$ 0.96	\$ 65		
Industrial SGS-2	30	Peoples	Industrial SGS-2	\$ (1.3022)	\$ (39)	-100.0%					\$ 1.30		\$ 1.30	\$ 39		
Industrial SGS-1	67	Peoples	Industrial SGS-1	\$ 0.0115	\$ 1	-41.7%				\$ (0.0048)		\$ (0.00)	\$ (0.00)	\$ (0)	\$ 0.0067	\$ 0.45
Industrial SGS-2	30	Peoples	Industrial SGS-2	\$ 0.0115	\$ 0	-41.7%				\$ (0.0048)		\$ (0.00)	\$ (0.00)	\$ (0)	\$ 0.0067	\$ 0.20
Industrial SGS	3,350	Peoples	Industrial SGS	\$ 4.5199	\$ 15,143	0.0%					\$ 0.0947	\$ (0.0850)	\$ -	\$ -	\$ 4.5199	\$ 15,143.0
Industrial SGS	3,350	Peoples	Industrial SGS	\$ 1.7623	\$ 5,904	38.6%	\$ 0.6751	\$ (0.0041)			\$ 0.0947	\$ (0.0850)	\$ 0.68	\$ 2,281	\$ 2.4430	\$ 8,184.8
Industrial SGS	3,350	Peoples	Industrial SGS	\$ (0.0041)	\$ (14)	-100.0%		\$ 0.0041					\$ 0.00	\$ 14		
Industrial SGS	3,350	Peoples	Industrial SGS	\$ 0.0261	\$ 87	-68.2%			\$ (0.0178)				\$ (0.02)	\$ (66)	\$ 0.0083	\$ 27.8
Industrial SGS	3,350	Peoples	Industrial SGS	\$ 0.1055	\$ 353	-24.1%							\$ (0.03)	\$ (85)	\$ 0.0801	\$ 268.4
Industrial SGS	3,350	Peoples	Industrial SGS			n/a							\$ -	\$ -		
Industrial SGS	3,350	Peoples	Industrial SGS	\$ 0.0947	\$ 317	-100.0%					\$ (0.0947)		\$ (0.09)	\$ (317)		
Industrial SGS	3,350	Peoples	Industrial SGS	\$ (0.0850)	\$ (285)	-100.0%						\$ 0.0850	\$ 0.09	\$ 285		
Total Industrial Sales Revenue	3,350			\$	\$ 23,662	12.0%							\$	\$ 2,838		\$ 26,500
Total Sales Revenue	6,045,557			\$	\$ 48,182,088	12.9%							\$	\$ 6,235,677		\$ 54,417,817

Small General Service Class
0 to 1,000 Mcf/Yr.

Customer Charges	Previous Class	Division	Quantity or MCF	Rate	Revenues Present Rates	% Base Rate	STAS	MFC	Supplier Choice	Proposed Increase		Total Rate	Revenues	Proposed Rates	Revenues Proposed Rates	
										GPC	Ratepayer/Credit					
Transport																
Customer Charges																
0 - 499	GS-T Commercial SGS-1	Peoples	73,643	\$ 14.88	\$ 1,095,808	68.0%	\$ 10.09					\$ 10.12	\$ 745,267	\$ 25.00	\$ 1,841,075	
0 - 499	GSS-Transport-1	Equitable	34,821	\$ 17.00	\$ 591,957	47.1%	\$ 8.37					\$ 8.00	\$ 278,568	\$ 25.00	\$ 870,525	
500 - 999	GS-T Commercial SGS-2	Peoples	16,684	\$ 27.00	\$ 450,468	48.1%	\$ 12.95					\$ 1.30	\$ 216,892	\$ 40.00	\$ 667,360	
500 - 999	GSS-Transport-2	Equitable	11,573	\$ 28.00	\$ 324,044	42.9%	\$ 12.61					\$ 2.01	\$ 138,876	\$ 40.00	\$ 462,920	
Rider DSIC Fixed Charge																
0 - 499	GS-T Commercial SGS-1	Peoples	73,643	\$ 0.74	\$ 54,790	-100.0%						\$ (0.74)	\$ (54,790)	\$ -	\$ -	
0 - 499	GSS-Transport-1	Equitable	34,821	\$ 0.85	\$ 29,598	-100.0%						\$ (0.85)	\$ (29,598)	\$ -	\$ -	
500 - 999	GS-T Commercial SGS-2	Peoples	16,684	\$ 1.35	\$ 22,523	-100.0%						\$ (1.35)	\$ (22,523)	\$ -	\$ -	
500 - 999	GSS-Transport-2	Equitable	11,573	\$ 1.40	\$ 16,202	-100.0%						\$ (1.40)	\$ (16,202)	\$ -	\$ -	
Rider TCJA Fixed Charge																
0 - 499	GS-T Commercial SGS-1	Peoples	73,643	\$ (0.7177)	\$ (52,852)	-100.0%						\$ 0.72	\$ 52,852	\$ -	\$ -	
0 - 499	GSS-Transport-1	Equitable	34,821	\$ (1.2199)	\$ (42,476)	-100.0%						\$ 1.22	\$ 42,476	\$ -	\$ -	
500 - 999	GS-T Commercial SGS-2	Peoples	16,684	\$ (1.3022)	\$ (21,772)	-100.0%						\$ 1.30	\$ 21,772	\$ -	\$ -	
500 - 999	GSS-Transport-2	Equitable	11,573	\$ (2.0092)	\$ (23,252)	-100.0%						\$ 2.01	\$ 23,252	\$ -	\$ -	
Rider Supplier Choice Fixed Charge:																
0 - 499	GS-T Commercial SGS-1	Peoples	73,643	\$ 0.0115	\$ 847	-41.7%			\$ (0.0048)			\$ (0.00)	\$ (353)	\$ 0.0067	\$ 493	
0 - 499	GSS-Transport-1	Equitable	34,821	\$ 0.0001	\$ 3	6600.0%			\$ 0.0066			\$ 0.01	\$ 230	\$ 0.0067	\$ 233	
500 - 999	GS-T Commercial SGS-2	Peoples	16,684	\$ 0.0115	\$ 192	-41.7%			\$ (0.0048)			\$ (0.00)	\$ (80)	\$ 0.0067	\$ 112	
500 - 999	GSS-Transport-2	Equitable	11,573	\$ 0.0001	\$ 1	6600.0%			\$ 0.0066			\$ 0.01	\$ 76	\$ 0.0067	\$ 78	
MCF Usage																
Base Cost of Gas																
Delivery Rate	GS-T Commercial SGS	Peoples	2,353,146	\$ 0.9593	\$ 2,257,373	0.0%						\$ -	\$ -	\$ 0.9593	\$ 2,257,373	
Rider STAS	GS-T Commercial SGS	Peoples	2,353,146	\$ 2.1939	\$ 5,162,567	29.0%	\$ 0.6385	\$ (0.0050)				\$ 0.6373	\$ 1,499,660	\$ 2.8312	\$ 6,662,227	
Rider Rate Credit	GS-T Commercial SGS	Peoples	2,353,146	\$ (0.0050)	\$ (11,874)	-100.0%		\$ 0.0050				\$ 0.0050	\$ 11,874	\$ -	\$ -	
Rider DSIC	GS-T Commercial SGS	Peoples	2,353,146	\$ -	\$ -	n/a						\$ -	\$ -	\$ -	\$ -	
Rider TCJA	GS-T Commercial SGS	Peoples	2,353,146	\$ 0.1097	\$ 258,128	-100.0%						\$ (0.1097)	\$ (258,128)	\$ -	\$ -	
	GS-T Commercial SGS	Peoples	2,353,146	\$ (0.1058)	\$ (248,996)	-100.0%						\$ 0.1058	\$ 248,996	\$ -	\$ -	
Negotiated																
Base Cost of Gas																
Delivery Rate	GS-T Commercial SGS	Peoples	3,003	\$ 0.9593	\$ 2,881	0.0%						\$ -	\$ -	\$ 0.9593	\$ 2,881	
Rider STAS	GS-T Commercial SGS	Peoples	3,003	\$ 0.2497	\$ 750	0.0%	\$ (0.0039)	\$ -				\$ -	\$ -	\$ 0.2497	\$ 750	
Rider Rate Credit	GS-T Commercial SGS	Peoples	3,003	\$ -	\$ -	n/a						\$ -	\$ -	\$ -	\$ -	
Rider DSIC	GS-T Commercial SGS	Peoples	3,003	\$ 0.1097	\$ 329	-100.0%						\$ (0.1097)	\$ (329)	\$ -	\$ -	
Rider TCJA	GS-T Commercial SGS	Peoples	3,003	\$ (0.1058)	\$ (318)	-100.0%						\$ 0.1058	\$ 318	\$ -	\$ -	
Base Cost of Gas																
Delivery Rate	GSS - Transport	Equitable	1,402,059	\$ 0.9593	\$ 1,344,995	0.0%						\$ -	\$ -	\$ 0.9593	\$ 1,344,995	
Rider STAS	GSS - Transport	Equitable	1,402,059	\$ 2.5910	\$ 3,632,735	9.3%	\$ 0.3214	\$ (0.0249)				\$ 0.2402	\$ 336,775	\$ 2.8312	\$ 3,969,510	
Rider Rate Credit	GSS - Transport	Equitable	1,402,059	\$ (0.0249)	\$ (34,874)	-100.0%		\$ 0.0249				\$ 0.0249	\$ 34,874	\$ -	\$ -	
Rider DSIC	GSS - Transport	Equitable	1,402,059	\$ -	\$ -	n/a						\$ -	\$ -	\$ -	\$ -	
Rider TCJA	GSS - Transport	Equitable	1,402,059	\$ 0.1296	\$ 181,637	-100.0%						\$ (0.1296)	\$ (181,637)	\$ -	\$ -	
	GSS - Transport	Equitable	1,402,059	\$ (0.1859)	\$ (260,671)	-100.0%						\$ 0.1859	\$ 260,671	\$ -	\$ -	
Negotiated																
Base Cost of Gas																
Delivery Rate	GSS - Transport	Equitable	4,658	\$ 0.9593	\$ 4,468	0.0%						\$ -	\$ -	\$ 0.9593	\$ 4,468	
Rider STAS	GSS - Transport	Equitable	4,658	\$ 0.4323	\$ 2,014	0.0%	\$ 0.0812	\$ (0.0249)				\$ -	\$ -	\$ 0.4323	\$ 2,014	
Rider Rate Credit	GSS - Transport	Equitable	4,658	\$ (0.0249)	\$ (116)	-100.0%		\$ 0.0249				\$ 0.0249	\$ 116	\$ -	\$ -	
Rider DSIC	GSS - Transport	Equitable	4,658	\$ 0.1296	\$ 603	-100.0%						\$ (0.1296)	\$ (603)	\$ -	\$ -	
Rider TCJA	GSS - Transport	Equitable	4,658	\$ (0.1859)	\$ (866)	-100.0%						\$ 0.1859	\$ 866	\$ -	\$ -	
Total Transportation Revenue																
			3,762,866		\$ 14,736,894	22.7%						\$ 3,350,120			\$ 18,087,014	

Small General Service Class
0 to 1,000 Mcf/Yr.

	Previous Class	Division	Quantity or MCF	Rate	Revenues Present Rates	%	Base Rate	STAS	MFC	Supplier Choice	Proposed Increase		Total Rate	Revenues	Proposed Rates	Revenues Proposed Rates
											GPC	Ratepayer Credit				
Industrial Transport Legacy																
Customer Charges																
0-499	GS-T Industrial SGS-1	Peoples	168	\$ 20.00	\$ 3,360	25.0%	\$ 4.96						\$ 5.00	\$ 840	\$ 25.00	\$ 4,200
499-999.9	GS-T Industrial SGS-2	Peoples	108	\$ 27.00	\$ 2,916	48.1%	\$ 12.95						\$ 13.00	\$ 1,404	\$ 40.00	\$ 4,320
Rider DSIC Fixed Charge																
0-499	GS-T Industrial SGS-1	Peoples	168	\$ 1.00	\$ 168	-100.0%							\$ (1.00)	\$ (168)	\$ -	\$ -
499-999.9	GS-T Industrial SGS-2	Peoples	108	\$ 1.35	\$ 146	-100.0%							\$ (1.35)	\$ (146)	\$ -	\$ -
Rider TCJA Fixed Charge																
0-499	GS-T Industrial SGS-1	Peoples	168	\$ (0.9646)	\$ (162)	-100.0%							\$ 0.96	\$ 162	\$ -	\$ -
499-999.9	GS-T Industrial SGS-2	Peoples	108	\$ (1.3022)	\$ (141)	-100.0%							\$ 1.30	\$ 141	\$ -	\$ -
Rider Supplier Choice Fixed Charge:																
0-499	GS-T Industrial SGS-1	Peoples	168	\$ 0.0115	\$ 2	-41.7%				\$ (0.0048)			\$ (0.00)	\$ (1)	\$ 0.0067	\$ 1.13
499-999.9	GS-T Industrial SGS-2	Peoples	108	\$ 0.0115	\$ 1	-41.7%				\$ (0.0048)			\$ (0.00)	\$ (1)	\$ 0.0067	\$ 0.72
MCF Usage																
Base Cost of Gas																
Delivery Rate	GS-T Industrial SGS	Peoples	9,502	\$ 0.9593	\$ 9,115	0.0%							\$ -	\$ -	\$ 0.9593	\$ 9,115
Rider STAS	GS-T Industrial SGS	Peoples	9,502	\$ 1.7623	\$ 16,745	38.6%	\$ 0.6816	\$ (0.0041)					\$ 0.6807	\$ 6,468	\$ 2.4430	\$ 23,213
Rider Rate Credit	GS-T Industrial SGS	Peoples	9,809	\$ (0.0041)	\$ (40)	-100.0%		\$ 0.0041					\$ 0.0041	\$ 40	\$ -	\$ -
Rider DSIC	GS-T Industrial SGS	Peoples	9,502	\$ -	\$ -	n/a							\$ -	\$ -	\$ -	\$ -
Rider TCJA	GS-T Industrial SGS	Peoples	9,502	\$ 0.0881	\$ 837	-100.0%							\$ (0.0881)	\$ (837)	\$ -	\$ -
	GS-T Industrial SGS	Peoples	9,502	\$ (0.0850)	\$ (808)	-100.0%							\$ 0.0850	\$ 808	\$ -	\$ -
Negotiated																
Base Cost of Gas																
Delivery Rate	GS-T Industrial SGS	Peoples	307	\$ 0.9593	\$ 295	0.0%							\$ -	\$ -	\$ 0.9593	\$ 295
Rider Rate Credit	GS-T Industrial SGS	Peoples	307	\$ -	\$ -	n/a	\$ (0.0031)	\$ -					\$ -	\$ -	\$ -	\$ -
Rider DSIC	GS-T Industrial SGS	Peoples	307	\$ -	\$ -	n/a							\$ -	\$ -	\$ -	\$ -
Rider TCJA	GS-T Industrial SGS	Peoples	307	\$ 0.0881	\$ 27	-100.0%							\$ (0.0881)	\$ (27)	\$ -	\$ -
	GS-T Industrial SGS	Peoples	307	\$ (0.0850)	\$ (26)	-100.0%							\$ 0.0850	\$ 26	\$ -	\$ -
Total Industrial Transportation Revenue																
			9,809	\$	\$ 32,435.53	26.8%							\$	\$ 8,708.6	\$	\$ 41,144.1
Total Transportation Revenue																
			3,772,675	\$	\$ 14,769,329.61	22.7%							\$	\$ 3,358,828	\$	\$ 18,128,157.6
Total Sales and Transportation Revenue																
			\$ 9,816,232	\$	\$ 62,951,417	15%							\$	\$ 9,594,505	\$	\$ 72,545,975

Medium General Service Class
1,000-24,999 Mcf/Yr.

Sales

Customer Charges

Base Customer Charge:

	Previous Class	Division	Quantity or MCF	Rate	Revenues Present Rates	%	Base Rate	STAS	MFC	Supplier Choice	GPC	Proposed Increase		Revenues Proposed Rates
												Ratepayer Credit	Total Rate	
1,000-2,499	Commercial MGS - 1	Peoples	8,115	\$ 50.00	\$ 405,748	100.0%	\$ 49.91					\$ 2.50	\$ (2.41)	\$ 405,748
1,000-2,499	GSL - 1	Equitable	5,760	\$ 150.00	\$ 863,948	-33.3%	\$ (46.74)					\$ 7.50	\$ (10.76)	\$ (287,983)
2,500-24,999	Commercial MGS - 2	Peoples	2,002	\$ 77.00	\$ 154,154	159.7%	\$ 122.86					\$ 3.85	\$ (3.71)	\$ 246,246
2,500-24,999	GSL - 1	Equitable	1,204	\$ 150.00	\$ 180,600	33.3%	\$ 53.26					\$ 7.50	\$ (10.76)	\$ 60,200
2,500-24,999	GSL - 2	Equitable	568	\$ 300.00	\$ 170,400	-33.3%	\$ (93.47)					\$ 15.00	\$ (21.53)	\$ (56,800)

Rider DSIC Fixed Charge:

1,000-2,499	Commercial MGS - 1	Peoples	8,115	\$ 2.50	\$ 20,287	-100.0%						\$ (2.50)	\$ (2.50)	\$ (20,287)
1,000-2,499	GSL - 1	Equitable	5,760	\$ 7.50	\$ 43,197	-100.0%						\$ (7.50)	\$ (7.50)	\$ (43,197)
2,500-24,999	Commercial MGS - 2	Peoples	2,002	\$ 3.85	\$ 7,708	-100.0%						\$ (3.85)	\$ (3.85)	\$ (7,708)
2,500-24,999	GSL - 1	Equitable	1,204	\$ 7.50	\$ 9,030	-100.0%						\$ (7.50)	\$ (7.50)	\$ (9,030)
2,500-24,999	GSL - 2	Equitable	568	\$ 15.00	\$ 8,520	-100.0%						\$ (15.00)	\$ (15.00)	\$ (8,520)

Rider TCIA Fixed Charge:

1,000-2,499	Commercial MGS - 1	Peoples	8,115	\$ (2.41)	\$ (19,570)	-100.0%						\$ 2.41	\$ 2.41	\$ 19,570
1,000-2,499	GSL - 1	Equitable	5,760	\$ (10.76)	\$ (61,993)	-100.0%						\$ 10.76	\$ 10.76	\$ 61,993
2,500-24,999	Commercial MGS - 2	Peoples	2,002	\$ (3.71)	\$ (7,435)	-100.0%						\$ 3.71	\$ 3.71	\$ 7,435
2,500-24,999	GSL - 1	Equitable	1,204	\$ (10.76)	\$ (12,959)	-100.0%						\$ 10.76	\$ 10.76	\$ 12,959
2,500-24,999	GSL - 2	Equitable	568	\$ (21.5268)	\$ (12,227)	-100.0%						\$ 21.53	\$ 21.53	\$ 12,227

MCF Usage

Base Cost of Gas	Commercial MGS	Peoples	1,817,524	\$ 4.3204	\$ 7,852,431	0.0%						\$ 0.1161	\$ (0.1056)	\$ 7,852,431
Delivery Rate	Commercial MGS	Peoples	1,817,524	\$ 2.1904	\$ 3,981,105	13.2%	\$ 0.2836	\$ (0.0050)				\$ 0.0050	\$ 0.0050	\$ 525,264
Rider STAS	Commercial MGS	Peoples	1,817,524	\$ (0.0050)	\$ (9,157)	-100.0%		\$ 0.0050				\$ (0.0178)	\$ (0.0178)	\$ 9,157
Rider MFC	Commercial MGS	Peoples	1,817,524	\$ 0.0261	\$ 47,437	-68.2%		\$ (0.0178)				\$ (0.0254)	\$ (0.0254)	\$ (32,352)
Rider GPC	Commercial MGS	Peoples	1,817,524	\$ 0.1055	\$ 191,749	-24.1%						\$ (0.0254)	\$ (0.0254)	\$ (46,165)
Rider Rate Credit	Commercial MGS	Peoples	1,817,524	\$ -	\$ -	n/a						\$ -	\$ -	\$ -
Rider DSIC	Commercial MGS	Peoples	1,817,524	\$ 0.1161	\$ 211,015	-100.0%						\$ (0.1161)	\$ (0.1161)	\$ (211,015)
Rider TCIA	Commercial MGS	Peoples	1,817,524	\$ (0.1056)	\$ (192,013)	-100.0%						\$ 0.1056	\$ 0.1056	\$ 192,013
Base Cost of Gas	GSL	Equitable	1,406,495	\$ 4.3204	\$ 6,076,620	0.0%						\$ 0.1313	\$ (0.1790)	\$ (21,941)
Delivery Rate	GSL	Equitable	1,406,495	\$ 2.4950	\$ 3,509,205	-0.6%	\$ 0.0561	\$ (0.0240)				\$ 0.0240	\$ 0.0240	\$ 33,688
Rider STAS	GSL	Equitable	1,406,495	\$ (0.0240)	\$ (33,688)	-100.0%		\$ 0.0240				\$ (0.0178)	\$ (0.0178)	\$ (25,036)
Rider MFC	GSL	Equitable	1,406,495	\$ 0.0261	\$ 36,680	-68.3%		\$ (0.0178)				\$ (0.0254)	\$ (0.0254)	\$ (48,385)
Rider GPC	GSL	Equitable	1,406,495	\$ 0.1055	\$ 148,385	-24.1%						\$ (0.1313)	\$ (0.1313)	\$ (184,713)
Rider DSIC	GSL	Equitable	1,406,495	\$ 0.1313	\$ 184,713	-100.0%						\$ (0.1313)	\$ (0.1313)	\$ (184,713)
Rider TCIA	GSL	Equitable	1,406,495	\$ (0.1790)	\$ (251,806)	-100.0%						\$ 0.1790	\$ 0.1790	\$ 251,806

Total Sales Revenue

			3,224,019	\$	23,502,085	4%								\$ 847,835.1
														\$ 24,349,949.1

Medium General Service Class
1,000-24,999 MCF/Yr.

Industrial Sales Legacy

Customer Charges

Base Customer Charge:
1,000 - 2,499
2,500 - 24,999

Rider DSIIC Fixed Charge:
1,000 - 2,499
2,500 - 24,999

Rider TCIA Fixed Charge:
1,000 - 2,499
2,500 - 24,999

MCF Usage

Base Cost of Gas
Delivery Rate
Rider STAS
Rider MFC
Rider GPC
Rider Rate Credit
Rider DSIIC
Rider TCIA

	Previous Class	Division	Quantity or MCF	Rate	Revenues Present Rates	%	Base Rate	STAS	MFC	Supplier Choice	GPC	Proposed Increase		Revenues Proposed Rates			
												Ratepayer Credit	DSIC		TCIA	Total Rate	
Industrial MGS-1	Industrial MGS-1	Peoples	84	\$ 50.00	\$ 4,200	100.0%	\$ 49.91					\$ 2.50	\$ (2.41)	\$ 50.00	\$ 4,200	\$ 100.00	\$ 8,400
Industrial MGS-2	Industrial MGS-2	Peoples	224	\$ 77.00	\$ 17,248	159.7%	\$ 122.86					\$ 3.85	\$ (3.71)	\$ 123.00	\$ 27,552	\$ 200.00	\$ 44,800
Industrial MGS-1	Industrial MGS-1	Peoples	84	\$ 2.50	\$ 210	-100.0%						\$ (2.50)		\$ (2.50)	\$ (210)		\$ -
Industrial MGS-2	Industrial MGS-2	Peoples	224	\$ 3.85	\$ 862	-100.0%						\$ (3.85)		\$ (3.85)	\$ (862)		\$ -
Industrial MGS-1	Industrial MGS-1	Peoples	84	\$ (2.4116)	\$ (203)	-100.0%						\$ 2.41		\$ 2.41	\$ 203		\$ -
Industrial MGS-2	Industrial MGS-2	Peoples	224	\$ (3.7139)	\$ (832)	-100.0%						\$ 3.71		\$ 3.71	\$ 832		\$ -
Industrial MGS	Industrial MGS	Peoples	148,197	\$ 4.3204	\$ 640,272	0.0%						\$ 0.0828	\$ (0.0735)	\$ 0.6072	\$ 89,985	\$ 4.3204	\$ 640,272
Industrial MGS	Industrial MGS	Peoples	148,197	\$ 1.5243	\$ 225,897	39.8%	\$ 0.6014	\$ (0.0035)				\$ 0.0035		\$ 0.0035	\$ 520	\$ 2.1315	\$ 315,883
Industrial MGS	Industrial MGS	Peoples	148,197	\$ (0.0035)	\$ (520)	-100.0%		\$ 0.0035						\$ (0.0178)	\$ (2,638)	\$ 0.0083	\$ 1,230
Industrial MGS	Industrial MGS	Peoples	148,197	\$ 0.0261	\$ 3,868	-68.2%		\$ (0.0178)						\$ (0.0254)	\$ (3,764)	\$ 0.0801	\$ 11,871
Industrial MGS	Industrial MGS	Peoples	148,197	\$ 0.1055	\$ 15,635	-24.1%								\$ -	\$ -	\$ -	\$ -
Industrial MGS	Industrial MGS	Peoples	148,197	\$ -	\$ -	n/a								\$ -	\$ -	\$ -	\$ -
Industrial MGS	Industrial MGS	Peoples	148,197	\$ 0.0828	\$ 12,270	-100.0%								\$ (0.0828)	\$ (12,270)	\$ -	\$ -
Industrial MGS	Industrial MGS	Peoples	148,197	\$ (0.0735)	\$ (10,895)	-100.0%								\$ 0.0735	\$ 0.0735	\$ 10,895	\$ -
Total Industrial Sales Revenue			148,197	\$	\$ 908,013	12.6%								\$ 114,442	\$	\$ 1,022,455	
Total Sales Revenue			3,372,216	\$	\$ 24,410,097	3.9%								\$ 962,277	\$	\$ 25,372,404	

Medium General Service Class
1,000-24,999 Mcf/Yr.

	Previous Class	Division	Quantity or MCF	Rate	Revenues Present Rates	%	Base Rate	STAS	MFC	Supplier Choice	Proposed Increase		Total Rate	Revenues	Proposed Rates	Revenues Proposed Rates
											Ratepayer/Credit	GPC				
Transport																
Customer Charges																
1,000- 2,499	GS-T Commercial MGS-1	Peoples	14,775	\$ 50.00	\$ 738,750	100.0%	\$ 49.91				\$ 2.50	\$ (2.41)	\$ 50.00	\$ 738,750	\$ 100.00	\$ 1,477,500
1,000- 2,499	GS-L Transport-1	Equitable	8,418	\$ 150.00	\$ 1,262,700	-33.3%	\$ (46.74)				\$ 7.50	\$ (10.76)	\$ (50.00)	\$ (420,900)	\$ 100.00	\$ 841,800
2,500- 24,999	GS-T Commercial MGS-2	Peoples	9,791	\$ 77.00	\$ 753,907	159.7%	\$ 122.86				\$ 3.85	\$ (3.71)	\$ 123.00	\$ 1,204,293	\$ 200.00	\$ 1,958,200
2,500- 24,999	GS-L Transport-1	Equitable	4,761	\$ 150.00	\$ 714,150	33.3%	\$ 53.26				\$ 7.50	\$ (10.76)	\$ 50.00	\$ 238,050	\$ 200.00	\$ 952,200
2,500- 24,999	GS-L Transport-2	Equitable	2,773	\$ 300.00	\$ 831,900	-33.3%	\$ (93.47)				\$ 15.00	\$ (21.53)	\$ (100.00)	\$ (277,300)	\$ 200.00	\$ 554,600
Rider DSC Fixed Charge																
1,000- 2,499	GS-T Commercial MGS-1	Peoples	14,775	\$ 2.50	\$ 36,938	-100.0%					\$ (2.50)		\$ (2.50)	\$ (36,938)		\$ -
1,000- 2,499	GS-L Transport-1	Equitable	8,418	\$ 7.50	\$ 63,135	-100.0%					\$ (7.50)		\$ (7.50)	\$ (63,135)		\$ -
2,500- 24,999	GS-T Commercial MGS-2	Peoples	9,791	\$ 3.85	\$ 37,695	-100.0%					\$ (3.85)		\$ (3.85)	\$ (37,695)		\$ -
2,500- 24,999	GS-L Transport-1	Equitable	4,761	\$ 7.50	\$ 35,708	-100.0%					\$ (7.50)		\$ (7.50)	\$ (35,708)		\$ -
2,500- 24,999	GS-L Transport-2	Equitable	2,773	\$ 15.00	\$ 41,595	-100.0%					\$ (15.00)		\$ (15.00)	\$ (41,595)		\$ -
Rider TCJA Fixed Charge																
1,000- 2,499	GS-T Commercial MGS-1	Peoples	14,775	\$ (2,411.6)	\$ (35,631)	-100.0%					\$ 2.41	\$ 2.41	\$ 35,631		\$ -	
1,000- 2,499	GS-L Transport-1	Equitable	8,418	\$ (10,763.4)	\$ (90,606)	-100.0%					\$ 10.76	\$ 10.76	\$ 90,606		\$ -	
2,500- 24,999	GS-T Commercial MGS-2	Peoples	9,791	\$ (3,139.9)	\$ (30,636)	-100.0%					\$ 3.71	\$ 3.71	\$ 36,363		\$ -	
2,500- 24,999	GS-L Transport-1	Equitable	4,761	\$ (10,763.4)	\$ (51,245)	-100.0%					\$ 10.76	\$ 10.76	\$ 51,245		\$ -	
2,500- 24,999	GS-L Transport-2	Equitable	2,773	\$ (21,526.8)	\$ (59,694)	-100.0%					\$ 21.53	\$ 21.53	\$ 59,694		\$ -	
MCF Usage																
Base Cost of Gas	GS-T Commercial MGS	Peoples	6,820,877	\$ 0.7598	\$ 5,182,503	0.0%					\$ 0.1095	\$ (0.1056)	\$ -	\$ -	\$ 0.7598	\$ 5,182,503
Delivery Rate	GS-T Commercial MGS	Peoples	6,820,877	\$ 2,190.4	\$ 14,940,450	13.2%	\$ 0.2902	\$ (0.0050)			\$ 0.1095	\$ (0.1056)	\$ 0.2890	\$ 1,971,234	\$ 2,479.4	\$ 16,911,683
Rider STAS	GS-T Commercial MGS	Peoples	6,820,877	\$ (0.0050)	\$ (34,363)	-100.0%	\$ 0.0050						\$ 0.0050	\$ 34,363		\$ -
Rider Rate Credit	GS-T Commercial MGS	Peoples	6,820,877	\$ -	\$ -	n/a							\$ -	\$ -		\$ -
Rider DSC	GS-T Commercial MGS	Peoples	6,820,877	\$ 0.1095	\$ 747,022	-100.0%					\$ (0.1095)		\$ (0.1095)	\$ (747,022)		\$ -
Rider TCJA	GS-T Commercial MGS	Peoples	6,820,877	\$ (0.1056)	\$ (720,593)	-100.0%					\$ 0.1056	\$ 0.1056	\$ 720,593		\$ -	
Negotiated																
Base Cost of Gas	GS-T Commercial MGS	Peoples	124,663	\$ 0.7598	\$ 94,719	0.0%					\$ 0.1095	\$ (0.1056)	\$ -	\$ -	\$ 0.7598	\$ 94,719
Delivery Rate	GS-T Commercial MGS	Peoples	124,663	\$ 0.8115	\$ 101,162	0.0%	\$ (0.0039)				\$ 0.1095	\$ (0.1056)	\$ -	\$ -	\$ 0.8115	\$ 101,164
Rider STAS	GS-T Commercial MGS	Peoples	124,663	\$ -	\$ -	n/a							\$ -	\$ -		\$ -
Rider DSC	GS-T Commercial MGS	Peoples	124,663	\$ 0.1095	\$ 13,653	-100.0%					\$ (0.1095)		\$ (0.1095)	\$ (13,653)		\$ -
Rider TCJA	GS-T Commercial MGS	Peoples	124,663	\$ (0.1056)	\$ (13,170)	-100.0%					\$ 0.1056	\$ 0.1056	\$ 13,170		\$ -	
Base Cost of Gas	GSL - Transport	Equitable	4,962,616	\$ 0.7598	\$ 3,770,596	0.0%					\$ 0.1248	\$ (0.1790)	\$ (0.0156)	\$ -	\$ 0.7598	\$ 3,770,596
Delivery Rate	GSL - Transport	Equitable	4,962,616	\$ 2,495.0	\$ 12,381,727	-0.6%	\$ 0.0626	\$ (0.0240)			\$ 0.1248	\$ (0.1790)	\$ (0.0156)	\$ (77,417)	\$ 2,479.4	\$ 12,304,310
Rider STAS	GSL - Transport	Equitable	4,962,616	\$ (0.0240)	\$ (118,865)	-100.0%	\$ 0.0240				\$ (0.1248)		\$ (0.1248)	\$ (619,086)		\$ -
Rider DSC	GSL - Transport	Equitable	4,962,616	\$ 0.1248	\$ 619,086	-100.0%					\$ (0.1248)		\$ (0.1248)	\$ (619,086)		\$ -
Rider TCJA	GSL - Transport	Equitable	4,962,616	\$ (0.1790)	\$ (888,463)	-100.0%					\$ 0.1790	\$ 0.1790	\$ 888,463		\$ -	
Negotiated																
Base Cost of Gas	GSL - Transport	Equitable	221,819	\$ 0.7598	\$ 168,538	0.0%					\$ 0.1248	\$ (0.1790)	\$ -	\$ -	\$ 0.7598	\$ 168,538
Delivery Rate	GSL - Transport	Equitable	221,819	\$ 1,706.2	\$ 378,243	-0.4%	\$ 0.0719	\$ (0.0240)			\$ 0.1248	\$ (0.1790)	\$ (0.0063)	\$ (1,403)	\$ 1,698.9	\$ 376,848
Rider STAS	GSL - Transport	Equitable	221,819	\$ (0.0240)	\$ (5,313)	-100.0%	\$ 0.0240				\$ (0.1248)		\$ (0.1248)	\$ (27,672)		\$ -
Rider DSC	GSL - Transport	Equitable	221,819	\$ 0.1248	\$ 27,672	-100.0%					\$ (0.1248)		\$ (0.1248)	\$ (27,672)		\$ -
Rider TCJA	GSL - Transport	Equitable	221,819	\$ (0.1790)	\$ (39,712)	-100.0%					\$ 0.1790	\$ 0.1790	\$ 39,712		\$ -	
Total Transportation Revenue			12,129,975		\$ 40,847,830	9.4%							\$ 3,846,820		\$ 44,694,660	

Medium General Service Class
1,000-24,999 Mcf/Yr.

Industrial Transport Legacy

	Previous Class	Division	Quantity or MCF	Rate	Revenues Present Rates	%	Base Rate	STAS	MFC	Supplier Choice	Proposed Increase			Total Rate	Revenues	Proposed Rates	Revenues Proposed Rates	
											GPC	Ratepayer Credit	DSIC					TCA
Customer Charges																		
1,000 - 2,499	GS-T Industrial MGS-1	Peoples	174	\$ 50.00	\$ 8,700	100.0%	\$ 49.91							\$ 8,700	\$ 100.00	\$ 17,400		
2,500 - 24,999	GS-T Industrial MGS-2	Peoples	787	\$ 77.00	\$ 60,599	159.7%	\$ 122.86							\$ 96,801	\$ 200.00	\$ 157,400		
Rider DSIC Fixed Charge																		
1,000 - 2,499	GS-T Industrial MGS-1	Peoples	174	\$ 2.50	\$ 435	-100.0%								\$ (435)	\$ -	\$ -		
2,500 - 24,999	GS-T Industrial MGS-2	Peoples	787	\$ 3.85	\$ 3,030	-100.0%								\$ (3,030)	\$ -	\$ -		
Rider TCJA Fixed Charge																		
1,000 - 2,499	GS-T Industrial MGS-1	Peoples	174	\$ (2,411.6)	\$ (420)	-100.0%								\$ 420	\$ -	\$ -		
2,500 - 24,999	GS-T Industrial MGS-2	Peoples	787	\$ (3,713.9)	\$ (2,923)	-100.0%								\$ 2,923	\$ -	\$ -		
MCF Usage																		
Base Cost of Gas																		
Delivery Rate	GS-T Industrial MGS	Peoples	811,159	\$ 0.7598	\$ 616,318	0.0%								\$ -	\$ 0.7598	\$ 616,318		
Rider STAS	GS-T Industrial MGS	Peoples	811,159	\$ 1.5243	\$ 1,236,449	39.8%	\$ 0.6080	\$ (0.0035)						\$ 402,536	\$ 2.1315	\$ 1,728,985		
Rider Rate Credit	GS-T Industrial MGS	Peoples	821,866	\$ (0.0035)	\$ (2,881)	-100.0%		\$ 0.0035						\$ 2,881	\$ -	\$ -		
Rider DSIC	GS-T Industrial MGS	Peoples	811,159	\$ -	\$ -	n/a								\$ -	\$ -	\$ -		
Rider TCJA	GS-T Industrial MGS	Peoples	811,159	\$ 0.0762	\$ 61,822	-100.0%								\$ (61,822)	\$ -	\$ -		
	GS-T Industrial MGS	Peoples	811,159	\$ (0.0735)	\$ (59,635)	-100.0%								\$ 59,635	\$ -	\$ -		
Negotiated																		
Base Cost of Gas	GS-T Commercial MGS	Peoples	10,707	\$ 0.7598	\$ 8,135	0.0%								\$ -	\$ 0.7598	\$ 8,135		
Delivery Rate	GS-T Commercial MGS	Peoples	10,707	\$ -	\$ -	n/a	\$ (0.0027)	\$ -						\$ -	\$ -	\$ -		
Rider Rate Credit	GS-T Commercial MGS	Peoples	10,707	\$ -	\$ -	n/a								\$ -	\$ -	\$ -		
Rider DSIC	GS-T Commercial MGS	Peoples	10,707	\$ 0.0762	\$ 816	-100.0%								\$ (816)	\$ -	\$ -		
Rider TCJA	GS-T Commercial MGS	Peoples	10,707	\$ (0.0735)	\$ (787)	-100.0%								\$ 787	\$ -	\$ -		
Total Industrial Transportation Revenue			821,866		\$ 1,929,659.37	31.0%								\$ 598,579.3		\$ 2,528,238.6		
Total Transportation Revenue			12,951,841		\$ 42,777,490	10.4%								\$ 4,445,398.9		\$ 47,222,888.9		
Total Revenue			16,324,057		\$ 67,187,587	8.0%								\$ 5,407,676		\$ 72,595,303		

Large General Service Class
> 25,000 Mcf/Yr.

Sales

Customer Charges - LGS

Base Customer Charge:

25,000 - 49,999	5,316	443.00	\$	5,316	58.0%	\$ 256.22	\$	3,084	\$	700.00	\$	8,400
50,000 - 99,999	13,080	545.00	\$	13,080	28.4%	\$ 154.04	\$	3,720	\$	700.00	\$	16,800
100,000 - 199,999	-	793.00	\$	-	76.5%	\$ 605.60	\$	-	\$	1,400.00	\$	-
> 200,000	-	1,215.00	\$	-	31.7%	\$ 382.85	\$	-	\$	1,600.00	\$	-
GSL	36	\$ 1,600.00	\$	57,600	-56.3%	\$ (865.19)	\$	(32,400)	\$	700.00	\$	25,200
Equitable	50,000 - 99,999	\$ 1,600.00	\$	-	-18.8%	\$ (265.19)	\$	-	\$	1,300.00	\$	-
Equitable	100,000 - 199,999	\$ 1,600.00	\$	-	-12.5%	\$ (165.19)	\$	-	\$	1,400.00	\$	-
Equitable	> 200,000	\$ 1,600.00	\$	-	0.0%	\$ 34.81	\$	-	\$	1,600.00	\$	-

Rider DSC Fixed Charge:

25,000 - 49,999	266	22.15	\$	266	-100.0%		\$	(22.15)	\$	(266)	\$	-
50,000 - 99,999	654	27.25	\$	654	-100.0%		\$	(27.25)	\$	(654)	\$	-
100,000 - 199,999	-	39.65	\$	-	-100.0%		\$	(39.65)	\$	-	\$	-
> 200,000	-	60.75	\$	-	-100.0%		\$	(60.75)	\$	-	\$	-
GSL	36	\$ 80.00	\$	2,880	-100.0%		\$	(80.00)	\$	(2,880)	\$	-
Equitable	50,000 - 99,999	\$ 80.00	\$	-	-100.0%		\$	(80.00)	\$	-	\$	-
Equitable	100,000 - 199,999	\$ 80.00	\$	-	-100.0%		\$	(80.00)	\$	-	\$	-
Equitable	> 200,000	\$ 80.00	\$	-	-100.0%		\$	(80.00)	\$	-	\$	-

Rider TCJA Fixed Charge:

25,000 - 49,999	(256)	(21.37)	\$	(256)	-100.0%		\$	21.37	\$	256	\$	-
50,000 - 99,999	(631)	(26.29)	\$	(631)	-100.0%		\$	26.29	\$	631	\$	-
100,000 - 199,999	-	(38.25)	\$	-	-100.0%		\$	38.25	\$	-	\$	-
> 200,000	(4,133)	(114.81)	\$	(4,133)	-100.0%		\$	114.81	\$	4,133	\$	-
GSL	36	\$ (114.8096)	\$	-	-100.0%		\$	114.81	\$	-	\$	-
Equitable	50,000 - 99,999	\$ (114.8096)	\$	-	-100.0%		\$	114.81	\$	-	\$	-
Equitable	100,000 - 199,999	\$ (114.8096)	\$	-	-100.0%		\$	114.81	\$	-	\$	-
Equitable	> 200,000	\$ (114.8096)	\$	-	-100.0%		\$	114.81	\$	-	\$	-

MCF Usage

Base Cost of Gas	190,602	4.1605	\$	190,602	0.0%		\$	-	\$	-	\$	190,602
Delivery Rate - 25,000 - 49,999	109,551	2.3913	\$	109,551	2.8%	\$ 0.0615	\$ (0.0055)	\$	0.1261	\$ (0.1153)	\$	3,060
Delivery Rate - 50,000 - 99,999	-	2.3913	\$	-	0.8%	\$ 0.0143	\$ (0.0055)	\$	0.1261	\$ (0.1153)	\$	3,060
Delivery Rate - 100,000 - 199,999	-	2.3913	\$	-	-1.2%	\$ (0.0330)	\$ (0.0055)	\$	0.1261	\$ (0.1153)	\$	3,060
Delivery Rate - 200,000 to 749,999	-	2.3913	\$	-	-6.1%	\$ (0.1512)	\$ (0.0055)	\$	0.1261	\$ (0.1153)	\$	3,060
Delivery Rate - 750,000 to 1,999,999	-	2.3913	\$	-	-18.0%	\$ (0.4349)	\$ (0.0055)	\$	0.1261	\$ (0.1153)	\$	3,060
Delivery Rate - Over 2,000,000	(252)	2.3913	\$	(252)	-100.0%		\$ 0.0055	\$	0.1261	\$ (0.1153)	\$	3,060
Rider STAS	1,196	0.0261	\$	1,196	-68.2%		\$ (0.8839)	\$ (0.0055)	\$	0.0055	\$	252
Rider MFC	4,833	0.1055	\$	4,833	-24.1%			\$ (0.0178)	\$	(815)	\$	380
Rider GPC	-	-	\$	-	n/a			\$	(0.0254)	\$	(1,164)	
Rider DSC	5,777	0.1261	\$	5,777	-100.0%			\$	(0.1261)	\$	(5,777)	
Rider TCJA	(5,282)	(0.1153)	\$	(5,282)	-100.0%			\$	0.1153	\$	5,282	

Base Cost of Gas	389,756	4.1605	\$	389,756	0.0%		\$	-	\$	-	\$	389,756
Delivery Rate - 25,000 - 49,999	233,732	2.4950	\$	233,732	-1.5%	\$ 0.0348	\$ (0.0240)	\$	0.1313	\$ (0.1790)	\$	(3,457)
Delivery Rate - 50,000 - 99,999	-	2.4950	\$	-	-3.4%	\$ (0.0124)	\$ (0.0240)	\$	0.1313	\$ (0.1790)	\$	(3,457)
Delivery Rate - 100,000 - 199,999	-	2.4950	\$	-	-5.3%	\$ (0.0597)	\$ (0.0240)	\$	0.1313	\$ (0.1790)	\$	(3,457)
Delivery Rate - 200,000 to 749,999	-	2.4950	\$	-	-10.0%	\$ (0.1779)	\$ (0.0240)	\$	0.1313	\$ (0.1790)	\$	(3,457)
Delivery Rate - 750,000 to 1,999,999	-	2.4950	\$	-	-21.4%	\$ (0.4616)	\$ (0.0240)	\$	0.1313	\$ (0.1790)	\$	(3,457)
Delivery Rate - Over 2,000,000	(2,244)	2.4950	\$	(2,244)	-100.0%		\$ 0.0240	\$	0.1313	\$ (0.1790)	\$	(2,244)
Rider STAS	2,443	0.0261	\$	2,443	-68.3%		\$ (0.8839)	\$ (0.0055)	\$	0.0055	\$	252
Rider MFC	9,883	0.1055	\$	9,883	-24.1%			\$ (0.0178)	\$	(1,668)	\$	778
Rider GPC	12,303	0.1313	\$	12,303	-100.0%			\$ (0.0254)	\$	(2,379)	\$	7,504
Rider DSC	(16,772)	(0.1153)	\$	(16,772)	-100.0%			\$ (0.1153)	\$	16,772	\$	-
Rider TCJA	139,492	(0.1790)	\$	139,492	-2%			\$ (0.1790)	\$	16,772	\$	-

Total Sales Revenue

\$ (24,328.2)

\$ 985,974.2

Large General Service Class
> 25,000 Mcf/Yr.

Industrial Sales Legacy

Customer Charges

Previous Class	Division	Quantity or MCF	Present Rate	Revenues Present Rates	%	Base Rate	STAS	MFC	GPC	Proposed Increase		Revenues	Proposed Rates	Revenues Proposed Rates
										Ratepayer/Credit	DSIC			
Industrial LGS - 1	Peoples	10	\$ 443.00	\$ 4,430	58.0%	\$ 256.22				\$ 22.15	\$ (21.37)	\$ 257.00	\$ 700.00	\$ 7,000
Industrial LGS - 2	Peoples	12	\$ 545.00	\$ 6,540	28.4%	\$ 154.04				\$ 27.25	\$ (26.29)	\$ 155.00	\$ 700.00	\$ 8,400
Industrial LGS - 2	Peoples		\$ 545.00		136.5%	\$ 754.04				\$ 27.25	\$ (26.29)	\$ 755.00	\$ 1,300.00	\$ -
Industrial LGS - 3	Peoples		\$ 1,144.00		22.4%	\$ 253.98				\$ 57.20	\$ (55.18)	\$ 256.00	\$ 1,400.00	\$ -
Industrial LGS - 4	Peoples		\$ 2,005.00		-20.4%	\$ (412.55)				\$ 100.45	\$ (96.90)	\$ (409.00)	\$ 1,600.00	\$ -
Industrial LGS - 1	Peoples	10	\$ 22.15	\$ 222	-100.0%					\$ (22.15)	\$ -	\$ (22.15)	\$ -	\$ -
Industrial LGS - 2	Peoples	12	\$ 27.25	\$ 327	-100.0%					\$ (27.25)	\$ -	\$ (27.25)	\$ -	\$ -
Industrial LGS - 2	Peoples		\$ 27.25		-100.0%					\$ (27.25)	\$ -	\$ -	\$ -	\$ -
Industrial LGS - 3	Peoples		\$ 57.20		-100.0%					\$ (57.20)	\$ -	\$ (57.20)	\$ -	\$ -
Industrial LGS - 4	Peoples		\$ 100.45		-100.0%					\$ (100.45)	\$ -	\$ (100.45)	\$ -	\$ -
Industrial LGS - 1	Peoples	10	\$ (21.3663)	\$ (214)	-100.0%					\$ 21.37	\$ 21.37	\$ 214	\$ -	\$ -
Industrial LGS - 2	Peoples	12	\$ (26.2859)	\$ (315)	-100.0%					\$ 26.29	\$ 26.29	\$ 315	\$ -	\$ -
Industrial LGS - 2	Peoples		\$ (26.2859)		-100.0%					\$ 26.29	\$ 26.29	\$ -	\$ -	\$ -
Industrial LGS - 3	Peoples		\$ (55.1763)		-100.0%					\$ 55.18	\$ 55.18	\$ -	\$ -	\$ -
Industrial LGS - 4	Peoples		\$ (96.8961)		-100.0%					\$ 96.90	\$ 96.90	\$ -	\$ -	\$ -
Industrial LGS - 1	Peoples	10	\$ (21.3663)	\$ (214)	-100.0%					\$ 21.37	\$ 21.37	\$ 214	\$ -	\$ -
Industrial LGS - 2	Peoples	12	\$ (26.2859)	\$ (315)	-100.0%					\$ 26.29	\$ 26.29	\$ 315	\$ -	\$ -
Industrial LGS - 2	Peoples		\$ (26.2859)		-100.0%					\$ 26.29	\$ 26.29	\$ -	\$ -	\$ -
Industrial LGS - 3	Peoples		\$ (55.1763)		-100.0%					\$ 55.18	\$ 55.18	\$ -	\$ -	\$ -
Industrial LGS - 4	Peoples		\$ (96.8961)		-100.0%					\$ 96.90	\$ 96.90	\$ -	\$ -	\$ -
Ind LGS	Peoples	21,990	\$ 4,1605	\$ 91,487	0.0%					\$ 0.0943	\$ (0.0847)	\$ 0.3695	\$ 4,1605	\$ 91,487
Ind LGS	Peoples	21,990	\$ 1,7553	\$ 38,598	21.1%	\$ 0.3639	\$ (0.0040)			\$ 0.0943	\$ (0.0847)	\$ 0.3695	\$ 2,1248	\$ 46,723
Delivery Rate - 25,000 - 49,999	Peoples		\$ 1,7553		-18.7%	\$ 0.3231	\$ (0.0040)			\$ 0.0943	\$ (0.0847)	\$ 0.3287	\$ 2,0840	\$ -
Delivery Rate - 50,000 - 99,999	Peoples		\$ 1,7553		16.4%	\$ 0.2823	\$ (0.0040)			\$ 0.0943	\$ (0.0847)	\$ 0.2879	\$ 2,0432	\$ -
Delivery Rate - 100,000 - 199,999	Peoples		\$ 1,7553		10.6%	\$ 0.1800	\$ (0.0040)			\$ 0.0943	\$ (0.0847)	\$ 0.1856	\$ 1,9409	\$ -
Delivery Rate - 200,000 to 749,999	Peoples		\$ 1,7553		0.0%	\$ (0.0056)	\$ (0.0040)			\$ 0.0943	\$ (0.0847)	\$ -	\$ 1,7553	\$ -
Delivery Rate - 750,000 to 1,999,999	Peoples		\$ 1,7553		-13.8%	\$ (0.2482)	\$ (0.0040)			\$ 0.0943	\$ (0.0847)	\$ (0.2426)	\$ 1,5127	\$ -
Delivery Rate - Over 2,000,000	Peoples		\$ 1,7553		-100.0%		\$ 0.0040			\$ 0.0943	\$ (0.0847)	\$ 0.0040	\$ 88	\$ -
Rider STAS	Peoples	21,990	\$ (0.0040)	\$ (88)	-100.0%		\$ 0.0040			\$ (0.0178)	\$ (0.0178)	\$ (0.0178)	\$ 0.0083	\$ 183
Rider MFC	Peoples	21,990	\$ 0.0261	\$ 574	-68.2%			\$ (0.0254)		\$ (0.0254)	\$ -	\$ (0.0254)	\$ 0.0801	\$ 1,761
Rider GPC	Peoples	21,990	\$ 0.1055	\$ 2,320	-24.1%					\$ -	\$ -	\$ -	\$ -	\$ -
Rider Rate Credit	Peoples	21,990	\$ -	\$ -	n/a					\$ -	\$ -	\$ -	\$ -	\$ -
Rider DSIC	Peoples	21,990	\$ 0.0943	\$ 2,074	-100.0%					\$ (0.0943)	\$ (0.0943)	\$ (2,074)	\$ -	\$ -
Rider TCIA	Peoples	21,990	\$ (0.0847)	\$ (1,863)	-100.0%					\$ 0.0847	\$ 0.0847	\$ 1,863	\$ -	\$ -
Total Industrial Sales Revenue		21,990	\$	\$ 144,092	8.0%					\$	\$	\$ 11,463	\$	\$ 155,554
Total Sales Revenue		161,482	\$	\$ 1,154,392	-1.1%					\$	\$ (12,866)	\$	\$	\$ 1,141,529

Large General Service Class
> 25,000 Mcf/Yr.

Rev Req	Quantity or MCF	Division	Previous Class	Rate	Revenues		Proposed Increase				Proposed Rates		Revenues Proposed Rates					
					Present Rates	%	Base Rate	STAS	MFC	GPC	Ratepayer Credit	DSIC		TCJA	Total Rate	Revenues		
Negotiated																		
Base Cost of Gas	15,285,835	Equitable	GSL	0.2963	\$ 4,529,193	0.0%												
Delivery Rate	15,285,835	Equitable	GSL	0.3393	\$ 5,186,389	-1.6%	\$ 0.0727	\$ (0.0240)										
Rider STAS	15,285,835	Equitable	GSL	(0.0240)	\$ (366,126)	-100.0%		\$ 0.0240										
Rider DSIC	15,285,835	Equitable	GSL	0.1248	\$ 1,906,908	-100.0%												
Rider TCJA	15,285,835	Equitable	GSL	(0.1790)	\$ (2,736,642)	-100.0%												
Total Transportation Revenue	22,082,426				\$ 26,992,592	3.7%												\$ 27,984,462.5
Industrial Transport Legacy																		
Customer Charges																		
Base Customer Charge:																		
25,000 - 49,999	312	Peoples	GS-T Industrial LGS - 1	443.00	\$ 138,216	58.0%	\$ 256.22											
50,000 - 99,999	132	Peoples	GS-T Industrial LGS - 2	545.00	\$ 71,940	28.4%	\$ 154.04											
100,000 - 199,999	169	Peoples	GS-T Industrial LGS - 3	545.00	\$ 92,105	138.5%	\$ 724.09											
> 200,000	83	Peoples	GS-T Industrial LGS - 4	1,144.00	\$ 94,952	13.6%	\$ 153.98											
Rider DSIC Fixed Charge	205	Peoples	GS-T Industrial LGS - 3	1,144.00	\$ 234,520	22.4%	\$ 210.73											
25,000 - 49,999	112	Peoples	GS-T Industrial LGS - 4	2,009.00	\$ 225,008	-30.3%	\$ (612.55)											
50,000 - 99,999	276	Peoples	GS-T Industrial LGS - 4	2,009.00	\$ 554,484	-20.4%	\$ (312.10)											
100,000 - 199,999	312	Peoples	GS-T Industrial LGS - 1	22.15	\$ 6,911	-100.0%												
200,000 - 499,999	132	Peoples	GS-T Industrial LGS - 2	27.25	\$ 3,597	-100.0%												
500,000 - 999,999	169	Peoples	GS-T Industrial LGS - 3	27.25	\$ 4,605	-100.0%												
1,000,000 - 1,999,999	83	Peoples	GS-T Industrial LGS - 4	57.20	\$ 4,748	-100.0%												
> 2,000,000	205	Peoples	GS-T Industrial LGS - 3	57.20	\$ 11,726	-100.0%												
Rider TCJA	112	Peoples	GS-T Industrial LGS - 4	100.45	\$ 11,250	-100.0%												
> 2,000,000	276	Peoples	GS-T Industrial LGS - 4	100.45	\$ 27,724	-100.0%												
Rider TCIA Fixed Charge:																		
25,000 - 49,999	312	Peoples	GS-T Industrial LGS - 1	21.37	\$ (6,666)	-100.0%												
50,000 - 99,999	132	Peoples	GS-T Industrial LGS - 2	26.29	\$ (3,470)	-100.0%												
100,000 - 199,999	169	Peoples	GS-T Industrial LGS - 3	26.29	\$ (4,442)	-100.0%												
200,000 - 499,999	83	Peoples	GS-T Industrial LGS - 4	55.18	\$ (4,580)	-100.0%												
500,000 - 999,999	205	Peoples	GS-T Industrial LGS - 3	55.18	\$ (11,311)	-100.0%												
1,000,000 - 1,999,999	112	Peoples	GS-T Industrial LGS - 4	96.8961	\$ (10,852)	-100.0%												
> 2,000,000	276	Peoples	GS-T Industrial LGS - 4	96.8961	\$ (26,743)	-100.0%												
Base Cost of Gas	5,010,906	Peoples	GST - T Ind LGS	0.2963	\$ 1,484,731	0.0%												
Delivery Rate - 25,000 - 49,999	754,775	Peoples	GST - T Ind LGS	1.7553	\$ 1,324,857	21.1%	\$ 0.3704	\$ (0.0040)										
Delivery Rate - 50,000 - 99,999	1,293,499	Peoples	GST - T Ind LGS	1.7553	\$ 2,270,479	18.7%	\$ 0.3296	\$ (0.0040)										
Delivery Rate - 100,000 - 199,999	1,604,026	Peoples	GST - T Ind LGS	1.7553	\$ 2,815,547	16.4%	\$ 0.2888	\$ (0.0040)										
Delivery Rate - 200,000 to 749,999	1,358,606	Peoples	GST - T Ind LGS	1.7553	\$ 2,384,761	10.6%	\$ 0.1865	\$ (0.0040)										
Delivery Rate - 750,000 to 1,999,999	-	Peoples	GST - T Ind LGS	1.7553	\$ -	0.0%	\$ 0.0009	\$ (0.0040)										
Delivery Rate - Over 2,000,000	5,010,906	Peoples	GST - T Ind LGS	(0.0040)	\$ (20,230)	-100.0%	\$ (0.2417)	\$ (0.0040)										
Rider STAS	5,010,906	Peoples	GST - T Ind LGS	0.0878	\$ 439,782	-100.0%												
Rider DSIC	5,010,906	Peoples	GST - T Ind LGS	(0.0847)	\$ (424,223)	-100.0%												
Rider TCIA	5,010,906	Peoples	GST - T Ind LGS	(0.0847)	\$ (424,223)	-100.0%												
Negotiated																		
Base Cost of Gas	13,082,577	Peoples	GST - T Ind LGS	0.2963	\$ 3,876,367	0.0%												
Delivery Rate	13,082,577	Peoples	GST - T Ind LGS	0.4258	\$ 5,569,939	0.0%	\$ (0.0031)											
Rider DSIC	13,082,577	Peoples	GST - T Ind LGS	0.0878	\$ 1,148,192	-100.0%												
Rider TCIA	13,082,577	Peoples	GST - T Ind LGS	(0.0847)	\$ (1,107,569)	-100.0%												
Total Industrial Transportation Revenue	18,093,482				\$ 21,176,356	7.0%												
Total Transportation Revenue	40,175,909				\$ 48,168,947	5.2%												
Total Sales and Transportation Revenue	40,337,390				\$ 49,323,340	5.0%												

Cost of Service Study Model Workpapers

PEOPLES NATURAL GAS COMPANY LLC -
COMBINED

Gas Fully Allocated Cost of Service Model

Design Day Method for the 12 Months Ending October 31, 2020

Case 2 = FTY

Step 1

All Totals Intact = TRUE
 All Allocators Found = TRUE

1

Account Description	Account Code	Mains Alloc. Method: Design Day MODEL RUN FOR: Combined			Combined	Peoples Division/Equitable	Divisik
1 1: RATE BASE							
2 I. GAS PLANT IN SERVICE							
3 A. INTANGIBLE PLANT							
4 Organization	301	49,770	0	0	49,770	0	49,770
5 Franchise and Consents	302	0			0	0	0
6 Miscellaneous Intangible Plant	303	138,206,266	940,902,42		138,206,266	940,902,42	441,160,25
7 Subtotal - INTANGIBLE PLANT	301-303	138,256,036	940,902,42		138,256,036	940,902,42	441,657,95
		0	0	0	0	0	0
8 B. PRODUCTION PLANT							
9 Other Land & Land Rights-Land	325	1,836,261	14,775,56		1,836,261	14,775,56	3,587,05
10 Gas Well Structures	326	0	0		0	0	0
11 Field Compressor Station Structures	327	11,355,557	201,119,1		11,355,557	201,119,1	93,443,66
12 Field M&R Station Structures	328	62,778	459,16		62,778	459,16	16,862
13 Other Structures	329	1,923,583	19,235,83		1,923,583	19,235,83	0
14 Producing Gas Wells-Well Construction	330, 331	12,205	12,205		12,205	12,205	0
15 Field Lines	332	66,458,743	401,912,74		66,458,743	401,912,74	262,674,69
16 Field Compressor Station Equipment	333	36,129,141	282,475,95		36,129,141	282,475,95	78,815,46
17 Field M&R Station Equip-Company	334	6,256,209	44,029,36		6,256,209	44,029,36	18,532,73
18 Drilling & Cleaning Equipment	335	18,642	18,642		18,642	18,642	0
19 Other Equipment-Other	337	107,840	1,047,74		107,840	1,047,74	3,066
20 Subtotal - PRODUCTION PLANT	325-337	124,160,959	784,356,72		124,160,959	784,356,72	457,252,87
		0	0	0	0	0	0
21 C. NATURAL GAS STORAGE & PROCESSING PLANT							
22 Land and Land Rights	350	63,624	636,24		63,624	636,24	0
23 Structures and Improvements	351	1,733,972	17,339,72		1,733,972	17,339,72	0
24 Wells-Well Equipment	352	1,868,356	18,683,56		1,868,356	18,683,56	0
25 Lines	353	2,134,447	21,344,47		2,134,447	21,344,47	0
26 Compressor Station Equipment - Other	354	7,556,584	75,565,84		7,556,584	75,565,84	0
27 M&R Equipment-Meters & Gauges	355	75,749	757,49		75,749	757,49	0
28 Other Equipment	357	30,184	301,84		30,184	301,84	0
29 Subtotal - STORAGE PLANT	350-363	13,462,916	134,629,16		13,462,916	134,629,16	0
		0	0	0	0	0	0
30 D. TRANSMISSION PLANT							
31 Land & Land Rights	365	3,036,718	24,807,13		3,036,718	24,807,13	5,560,05
32 Structures & Improvements	366	2,931,326	15,462,06		2,931,326	15,462,06	1,385,120
33 Mains	367	148,893,346	12,560,766		148,893,346	12,560,766	2,328,568,5
34 Compressor Station Equipment	368	11,366,542	113,665,42		11,366,542	113,665,42	0
35 M&R Station Equipment	369	33,706,719	294,004,01		33,706,719	294,004,01	4,306,318
36 Other Equipment	371	2,464,382	24,643,82		2,464,382	24,643,82	0
37 Subtotal - TRANSMISSION PLANT	365-371	202,399,033	1,614,993,63		202,399,033	1,614,993,63	4,089,967,0
		0	0	0	0	0	0
38 E. DISTRIBUTION PLANT							
39 Land and Land Rights	374	6,930,561	45,977,76		6,930,561	45,977,76	2,332,785
40 Structures and Improvements	375	31,452,099	28,767,898		31,452,099	28,767,898	2,684,201
41 Low Pressure Mains	376	702,395,077	3,954,480,35		702,395,077	3,954,480,35	3,069,470,43
42 Regulated Pressure Mains	378	931,934,664	4,094,286,69		931,934,664	4,094,286,69	5,225,059,94
43 M & R Station Equipment	380	67,674,628	388,49,590		67,674,628	388,49,590	2,882,503,8
44 Services	381	632,413,944	2,966,265,78		632,413,944	2,966,265,78	3,357,873,66
45 Meters	381	126,828,614	851,142,98		126,828,614	851,142,98	4,171,43,16
46 Meter Installations	382	90,344,063	6,265,347,4		90,344,063	6,265,347,4	2,769,058,9
47 Industrial M & R Station Equipment	385	10,644,190	9,860,167		10,644,190	9,860,167	784,023
48 Other Property on Customers Premise	386	14,644,532	7,772,0		14,644,532	7,772,0	1,456,681,2
49 Other Equipment	387	7,666,771	74,167,13		7,666,771	74,167,13	250,058

Case 2= FTY

Step 1

All Totals Intact = TRUE
 All Allocators Found = TRUE

1

Account Description	Account Code	Mains Alloc. Method: Design Day	MODEL RUN FOR: Combined	Combined	Peoples Division	Equitable	Divisik
50 Subtotal - DISTRIBUTION PLANT	374-387	2,622,929,143		2622929143	1338840918	1284088225	0
51 F. GENERAL PLANT							
52 Land and Land Rights	389	239,065		239065	84886	154179	0
53 Structures and Improvements	390	14,752,383		14752383	5189045	9563338	0
54 Office Furniture and Equipment	391	10,087,950		10087950	7023410	3064540	0
55 Transportation Equipment	392	64,888,326		64888326	48602522	16285804	0
56 Stores Equipment	393	0		0	0	0	0
57 Tools, Shop and Garage Equipment	394	7,472,455		7472455	1935287	5537168	0
58 Laboratory Equipment	395	0		0	0	0	0
59 Power Operated Equipment	396	8,956,064		8956064	7154999	1801065	0
60 Communication Equipment	397	36,638,721		36638721	16556896	20081825	0
61 Miscellaneous Equipment	398	238,262		238262	38262	200000	0
62 Other Tangible Plant	399	0		0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	143,273,226		143273226	86585307	56687919	0
64 TOTAL PLANT IN SERVICE		3,244,481,313		3244481313	1772914418	1471566896	0
65 G. UTILITY PLANT	105			0	0	0	0
66 TOTAL UTILITY PLANT				0	0	0	0
67 II. DEPRECIATION RESERVE							
68 Intangible Plant	303	65,311,840		65311840	53710031	12182681	0
69 Production Plant	325-337	53,322,074		53322074	35964969	17133869	0
70 Local Storage Plant	350-357	6,429,466		6429466	6430638	0	0
71 Transmission	365-371	73,881,343		73881343	54945897	19723096	0
72 Distribution Land Structures & Improvements	374-375	21,661,764		21661764	19742028	1969441	0
73 Distribution Mains	376	412,081,098		412081098	205506299	205317224	0
74 Distribution M&R General	378	27,099,121		27099121	15866067	11320168	0
75 Distribution Services	380	257,018,152		257018152	121154312	136612447	0
76 Distribution - Meters	381	28,466,508		28466508	16686601	12006360	0
77 Distribution - Meters Installations	382	37,863,819		37863819	26180356	12277542	0
78 Industrial M & R Station Equipment - Other	385	4,876,879		4876879	4513563	350728	0
79 Other Property on Customers Premises	386	13,387,293		13387293	75589	13858686	0
80 Other Equipment	387	1,932,405		1932405	1930906	55220	0
81 General Plant	389-399	53,782,756		53782756	32499438	22117647	0
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		1,057,114,518		1057114518	595188694	464925109	0
83 Retirement Obligation				0	0	0	0
84 TOTAL - DEPRECIATION RESERVE				0	0	0	0
85 III. OTHER RATE BASE ITEMS							
86 Gas Storage Underground - NonCurrent		31,115,826		31115826	13272445	17843381	0
87 Gas Stored Underground - Current		3,202,304		3202304	2678823	523480	0
88 Materials and Supplies		6,409,880		6409880	4639670	1770211	0
89 Prepayments		35,194,786		35194786	21304166	14189053	0
90 Cash Working Capital		(207,849,485)		-207849485	-143156125	-63987076	0
91 Deferred Income Taxes		(3,129,038)		-3129038	-2067856	-1061182	0
92 Customer Advances and Deposits		(135,055,728)		-135055728	-103328876	-30722133	0
93 Total - OTHER RATE BASE ITEMS				0	0	0	0
94 TOTAL RATE BASE (Excl. Working Capital)				0	0	0	0

Step 1

All Totals Intact = TRUE
 All Allocators Found = TRUE

1

Account Description	Account Code	Mains Alloc. Method: Design Day	MODEL RUN FOR: Combined	Combined	Peoples Division	Equitable	Divisik
95 Gas Purchases Cash Working Capital				2,052,311,067	0	0	0
96 TOTAL RATE BASE				2052311067	1074396848	975919653	0
97 2: EXPENSES							
98 I. OPERATION & MAINTENANCE EXPENSE							
99 A. NATURAL GAS PRODUCTION EXPENSES							
100 1. Natural Gas Production and Gathering							
a. Operations Accounts							
101 Operation Supervision & Engineering	750		35	35	5	30	0
102 Production Maps	751		1,885	1885	1885	0	0
103 Gas Wells Expense	752		542	542	542	0	0
104 Field Lines Expense	753		1,365,473	1365473	795842	569631	0
105 Field Compressor Station Expense	754756		2,518,612	2518612	1670740	847871	0
106 Other Expense	759		60,043	60043	41738	18305	0
107 Rents	760		14,440	14440	14440	0	0
108 Subtotal - Operation Accounts	751-760		3,961,029	3961029	2525192	1435837	0
b. Maintenance Accounts							
109 Maint Supervision & Engineering	762		12,148	12148	5229	6919	0
110 Producing Gas Wells Maintenance	763		10,037	10037	4827	5211	0
111 Field Lines	764, 787		3,683,864	3683864	1943402	1740462	0
112 Field Meas/Reg	765, 766		2,077,359	2077359	1244395	832965	0
113 Other Equipment	769		47,400	47400	26238	21162	0
114 Subtotal - Maintenance Accounts	762-787		5,830,808	5830808	3224091	2606717	0
115 Subtotal - Production and Gathering	751-787		9,791,837	9791837	5749282	4042555	0
116 2. Other Gas Supply Expenses							
117 Nat Gas Well Head Purchases	800		270,963,554	270963554	151599590	119363964	0
118 Gas used for Compressor Station Fuel - Credit	810		(2,119,876)	(2119876)	-2119878	0	0
119 Gas used for Other Util Ops-Credit	812755		1,581,500	1581500	1581500	0	0
120 Other Gas Supply Expenses	813		597,166	597166	365270	231896	0
121 Subtotal - Other Gas Supply Expenses	801-813		271,022,343	271022343	151426482	119595860	0
122 Subtotal - PRODUCTION EXPENSES	751-813		280,814,180	280814180	157175765	123638415	0
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES							
a. Operations Accounts							
124 Wells Expense	816		6,546	6546	6546	0	0
125 Lines Expenses	817		1,567	1567	1567	0	0
126 Compressor Station Expenses	818		625,975	625975	625975	0	0
127 Compressor Station Fuel	819		96,499	96499	96499	0	0
128 Meas/Reg Station Expenses	820		664	664	664	0	0
129 Gas Losses	823		245,946	245946	245946	0	0
130 Other Expenses	824		167	167	167	0	0
131 Storage Well Royalties	825		7,550	7550	7550	0	0
132 Subtotal - Operations Accounts	816-825		984,914	984914	984914	0	0
b. Maintenance Accounts							
133 Maint of Structures & Improvements	831		112	112	112	0	0
134 Maint of Reservoirs and Wells	832		2,182	2182	2182	0	0
135 Maint of Lines	833		22,434	22434	22434	0	0
136 Maint of Compressor Station Equipment	834		303,536	303536	303536	0	0

Case 2= FTY

Step 1

All Totals Intact = TRUE
 All Allocators Found = TRUE

1

Account Description	Account Code	Mains Alloc. Method: Design Day	MODEL RUN FOR: Combined	Combined	Peoples Division	Equitable	Divisik
137 Maint. of Meas/Reg Station Equipment	835	188		188	188	0	0
138 Maint. Of Other Equipment	837	165		165	165	0	0
139 Subtotal - Maintenance Accounts	831-837	328,617		328,617	328,617	0	0
140 Subtotal - STORAGE EXPENSES	816-837	1,313,530		1,313,530	1,313,530	0	0
141 C. TRANSMISSION EXPENSES							
a. Operations Accounts							
142 Supervision/Engineering	850	546		546	546	0	0
143 Compressor Station Labor & Expenses	853	0		0	0	0	0
144 Mains Expense	856	734,628		734,628	351,622	383,006	383,006
145 Meas/Reg Station Expenses	857	177,805		177,805	144,806	33,000	33,000
146 Transmission/Compressor Ga	858	0		0	0	0	0
147 Other Expenses	859	8,640		8,640	62,13	2,427	2,427
148 Rents	860	37,769		37,769	37,769	0	0
149 Subtotal - Operation Accounts	856-860	959,388		959,388	540,956	418,432	418,432
b. Maintenance Accounts							
150 Maint. of Structures & Improvements	862	9,340		9,340	7,158	2,182	2,182
151 Maint. of Mains	863	2,128,764		2,128,764	1,043,394	1,085,370	1,085,370
152 Maint. Of Compressor Station	864	726		726	726	0	0
153 Maint. Of Meas/Reg Station Equipment	865	1,267,317		1,267,317	765,275	502,042	502,042
154 Maint. of Communication Equipment	866	183,491		183,491	135,303	48,188	48,188
155 Maint of Other Equipment	867	9,696		9,696	6,951	2,746	2,746
156 Subtotal - Maintenance Accounts	863-867	3,599,334		3,599,334	1,958,807	1,640,528	1,640,528
157 Subtotal - TRANSMISSION EXPENSES	850-865	4,558,722		4,558,722	2,499,762	2,058,960	2,058,960
158 D. DISTRIBUTION EXPENSES							
159 Operation Supervision & Engineering	870	(1,180,735)		(1,180,735)	-776,939	-403,795	-403,795
160 Distribution Load Dispatching	871	1,545		1,545	1,323	222	222
161 Mains and Services Expenses	874	12,198,679		12,198,679	8,107,965	4,090,714	4,090,714
162 Meas. & Reg. Station Expenses	875	3,282,135		3,282,135	2,052,382	1,229,753	1,229,753
163 Meas. & Reg. Station Expenses - City Gate	877	47,258		47,258	42,417	4,842	4,842
164 Meter & House Regulator Expenses	878	5,800,677		5,800,677	3,306,708	2,493,969	2,493,969
165 Customer Installations Expenses	879	5,354,119		5,354,119	3,220,124	2,133,995	2,133,995
166 Other Expenses	880	2,695,806		2,695,806	1,345,696	1,350,110	1,350,110
167 Rents	881	390,129		390,129	309,129	80,852	80,852
168 Maint. of Structures & Improvements	886	3,850,598		3,850,598	3,231,997	618,601	618,601
169 Maint. of Mains	887	29,797,704		29,797,704	18,812,873	10,984,831	10,984,831
170 Maint. of Compressor Station Equip.	888	128,833		128,833	128,833	0	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816		1,430,816	938,283	492,533	492,533
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555		1,555	1,323	232	232
173 Maint. of Services	892	987,954		987,954	726,977	260,977	260,977
174 Maint. of Meters & House Regulators	893	388,121		388,121	258,760	129,361	129,361
175 Maint. of Other Equipment	894	598,328		598,328	428,484	169,844	169,844
176 Subtotal - DISTRIBUTION EXPENSES	870-894	65,773,523		65,773,523	41,908,484	23,865,039	23,865,039
177 Total - OPERATION & MAINTENANCE EXPENSES		352,459,955		352,459,955	202,897,541	149,562,414	149,562,414
178 II. CUSTOMER ACCOUNTS EXPENSES							
179 Supervision	901	0		0	0	0	0
180 Meter Reading Expenses	902	4,799,922		4,799,922	3,636,009	1,163,913	1,163,913
181 Customer Records & Collection Expense	903	17,132,673		17,132,673	10,239,086	6,893,587	6,893,587
182 Uncollectible Accounts	904	15,502,183		15,502,183	9,316,259	6,185,924	6,185,924

Peoples Natural Gas Company LLC
 HISTORIC YEAR ENDING JUNE 30, 2010

Case 2= FTY

Step 1

All Totals Intact = TRUE
 All Allocators Found = TRUE

Account Description	Account Code	Mains Alloc. Method: Design Day Combined	Combined	Peoples Division	Equitable Division
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	37,434,779	37,434,779	23,191,355	14,243,424
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES					
185 Supervision	907	437,767	437,767	300,002	137,765
186 Customer Assistance Expenses	908	2,892,225	2,892,225	489,937	-2,007,112
187 Info. & Instructional Advertising Expnese	909	3,206,633	3,206,633	2,008,173	1,198,460
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	4,280	4,280	0
189 Subtotal - CUSTOMER SERVICE	907-910	6,540,906	6,540,906	7,211,792	-670,886
190 IV. SALES EXPENSES (C-8)					
191 Supervision	911	0	0	0	0
192 Demonstrating & Selling Expenses	912, 913	1,371,405	1,371,405	829,397	542,007
193 Miscellaneous Sales Expenses	916	0	0	0	0
194 Subtotal - SALES EXPENSES	911-916	1,371,405	1,371,405	829,397	542,007
195 Total-CUSTOMER ACCOUNTS, SERVICES & SAL	901-916	45,347,090	45,347,090	31,232,544	14,114,545
196 V. ADMINISTRATIVE & GENERAL EXPENSES					
197 A. Labor-Related:					
198 Administrative & General Salaries	920	23,893,169	23,893,169	15,310,850	8,582,319
199 Office Supplies & Expenses	921	8,757,941	8,757,941	5,961,995	2,795,946
200 Admin. Expenses Transferred-Credit	922	(23,185,277)	-23,185,277	-12,507,098	-10,678,179
201 Outside Services Employed	923	15,787,796	15,787,796	10,389,026	5,398,770
202 Employee Pensions and Benefits	926	20,943,808	20,943,808	12,241,653	8,702,155
203 Subtotal - A&G Labor-Related	920-923, 926	46,197,437	46,197,437	31,396,425	14,801,012
204 B. Plant-Related:					
205 Property Insurance	924	293,432	293,432	176,165	117,267
206 Injuries and Damages	925	8,174,163	8,174,163	5,709,668	2,464,495
207 Maintenance of General Plant	932	176,258	176,258	102,253	74,005
208 Subtotal - A&G Plant-Related	924-925, 932	8,643,854	8,643,854	5,988,086	2,655,767
209 C. Other-Related:					
210 Franchise Requirements	927	0	0	0	0
211 Regulatory Commission Expenses	928	1,277,369	1,277,369	662,203	615,166
212 Duplicate Charges - Credit	929	0	0	0	0
213 Misc. Gen'l Expenses	930	5,822,580	5,822,580	3,467,687	2,354,893
214 Rents	931	3,242,900	3,242,900	1,479,453	1,763,446
215 Subtotal - A&G Other-Related	927-931	10,342,849	10,342,849	5,609,343	4,733,506
216 Total - ADMINISTRATIVE & GENERAL EXPENSE:	920-932	65,184,139	65,184,139	42,993,855	22,190,284
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		462,991,184	462,991,184	277,123,940	185,867,244
218					
219 VI. DEPRECIATION EXPENSE					
220 Intangible Plant	403.01	16,985,001	16,985,001	12,203,097	4,862,675
221 Production Plant	403.02	2,725,264	2,725,264	1,771,326	853,201
222 Storage Plant	403.03	296,238	296,238	294,822	0
223 Transmission	403.04	3,162,820	3,162,820	2,660,629	848,297
224 Distribution Land Structures & Improvements	403.05	1,262,031	1,262,031	1,247,390	65,093
225 Distribution Mains	403.06	27,818,560	27,818,560	12,546,893	14,554,526
226 Distribution M&R General	403.07	1,426,582	1,426,582	847,163	614,550

Step 1

All Totals Intact = TRUE
 All Allocators Found = TRUE

1

Account Description	Account Code	Mains Alloc. Method: Design Day Combined	MODEL RUN FOR: Combined	Peoples Division	Equitable	Divisik
227 Distribution Services	403.08	15,295,585	380	15295585	8085469	7693727
228 Distribution - Meters	403.09	4,930,443	381	4930443	3650024	1323644
229 Distribution - Meters Installations	403.10	1,741,537	382	1741537	1491458	548925
230 Industrial M & R Station Equipment - Other	403.11	225,744	385	225744	201602	16947
231 Other Property on Customers Premises	403.12	269,216	386	269216	662	370747
232 Other Equipment	403.13	311,886	387	311886	323014	9400
233 General Plant	403.14	10,175,242	389-399	10175242	7283182	3550150
234 Total - DEPRECIATION EXPENSE	403	86,626,149		86626149	52606731	35311862
235 VII. TAXES OTHER THAN INCOME TAXES						
236 A. General Taxes						
237 Payroll Taxes	408.15	5,639,213		5639213	3647923	1991291
238 Plant Related Taxes	408.17	4,792,000		4792000	3218000	1574000
239 Gas Related	408.18	0		0	0	0
240 Subtotal - General Taxes		10,431,213		10431213	6865923	3565291
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	560,048,546		560048546	336596594	224744397
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	0		0	0	0
244 Municipal Tax	408.12	0		0	0	0
245 Subtotal - Revenue Taxes (GRT)		0		0	0	0
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409.1	12,445,156		12445156	5100408	7135286
248 Other	409.4	0		0	0	0
249 Subtotal - Income Taxes		12,445,156		12445156	5100408	7135286
250 TOTAL TAXES (Excl. General Taxes)		12,445,156		12445156	5100408	7135286
251 TOTAL EXPENSES		572,493,702		572493702	341697001	231879683
252 3: OPERATING REVENUES						
253 Sales & Transportation Operating Revenues	480-485	377,213,659		377213659	223664408	153549251
254 Gas Revenues		270,963,554		270963554	151599590	119363964
255 Forfeited Discounts	487	4,405,264		4405264	2592928	1812336
256 Miscellaneous Service Revenues		3,254,481		3254481	1721197	1533284
257 Gathering		8,929,271		8929271	552490	3376781
258 Intercompany Software License Fees		119,962		119962	85202	34760
259 Pooling		1,931,541		1931541	1856154	75387
260 Direct Customer Cashouts		27,049		27049	7489	19560
261 Royalties		328		328	328	0
262 Tax Discount		300		300	300	0
262 Rent from Gas Property		173,982		173982	0	173982
263 Total - OPERATING REVENUES		667,019,391		667019391	387080085	2799939306
264 Other Income	412	0		0	0	0
265 NET INCOME		94,525,688		94525688	45383083	48059623
266 Return		4.61%		0.04%	0.04%	0.04%

Unit Cost Results

	Units	Revenue Requirement by Functional Classification - UNITIZED			
		Residential Service	Small General Service	Medium General Service	Large General Service
Gas Supply					
COMMODITY Component	\$ / MCF	\$ 4.06	\$ 3.16	\$ 1.50	\$ 0.31
Storage					
Demand Component	\$ / MCF - Month	0.18	0.18	0.19	0.23
COMMODITY Component	\$ / MCF	0.03	0.03	0.03	0.02
Transmission					
Demand Component	\$ / MCF - Month	1.71	1.71	1.71	1.71
Distribution					
Demand Component	\$ / MCF - Month	12.45	12.45	12.45	7.04
COMMODITY Component	\$ / MCF	0.00	-	-	-
Customer Component	\$ / Cust-Month	34.41	34.00	72.72	880.19
Gathering					
COMMODITY Component	\$ / MCF	0.09	0.19	0.29	0.38
Total Revenue Requirement					
Demand Component		14.34	14.34	14.34	8.98
COMMODITY Component		4.19	3.38	1.82	0.71
Customer Component		34.41	34.00	72.72	880.19
Total Distribution Revenue Requirement per Customer Bill		\$ 52.17	\$ 86.14	\$ 748.80	\$ 14,200.18
Demand Allocator x 1000 x 12	DesignDay	8,186,721	1,649,026	2,435,386	2,380,878
COMMODITY Allocator	Thruput	50,052,933	9,818,232	16,324,057	40,337,390
Customer Allocator	Bills	6,971,958	495,642	59,436	2,817

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Line	Account Description	Account Code	Allocation Phase				Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
			Total Allocated Dollars	Residential Service	Small General Service	Medium General Service					
1	1: RATE BASE										
2	I. GAS PLANT IN SERVICE										
3	A. INTANGIBLE PLANT										
4	Organization	301	49,770	36,420	4,599	0	0	0	4,967	3,785	
5	Franchise and Consents	302	0	0	0	0	0	0	0	0	
6	Miscellaneous Intangible Plant	303	138,206,266	105,771,688	11,856,115	0	0	0	11,274,041	9,304,422	
7	Subtotal - INTANGIBLE PLANT	301-303	138,256,036	105,808,108	11,860,714	0	0	0	11,279,008	9,308,206	
8	B. PRODUCTION PLANT										
9	Other Land & Land Rights-Land	325	1,836,261	326,558	129,920	0	0	0	331,457	1,048,327	
10	Gas Well Structures	326	0	0	0	0	0	0	0	0	
11	Field Compressor Station Structures	327	11,355,557	2,019,455	803,432	0	0	0	2,049,749	6,482,921	
12	Field M&R Station Structures	328	62,778	11,164	4,442	0	0	0	11,332	35,840	
13	Other Structures	329	1,923,583	342,087	136,098	0	0	0	347,219	1,098,179	
14	Producing Gas Wells-Well Construction	330, 331	12,205	2,171	864	0	0	0	2,203	6,968	
15	Field Lines	332	66,458,743	11,818,922	4,702,112	0	0	0	11,996,220	37,941,490	
16	Field Compressor Station Equipment	333	36,129,141	6,425,152	2,556,221	0	0	0	6,521,536	20,626,232	
17	Field M&R Station Equip-Company	334	6,256,209	1,112,595	442,641	0	0	0	1,129,285	3,571,688	
18	Drilling & Cleaning Equipment	335	18,642	3,315	1,319	0	0	0	3,365	10,643	
19	Other Equipment-Other	337	107,840	19,178	7,630	0	0	0	19,466	61,566	
20	Subtotal - PRODUCTION PLANT	325-337	124,160,959	22,080,596	8,784,679	0	0	0	22,411,831	70,883,852	
21	C. NATURAL GAS STORAGE & PROCESSING PLANT										
22	Land and Land Rights	350	63,624	34,221	6,873	0	0	0	10,293	12,237	
23	Structures and Improvements	351	1,733,972	932,635	187,318	0	0	0	280,524	333,495	
24	Wells-Well Equipment	352	1,868,356	1,043,932	210,276	0	0	0	310,549	303,598	
25	Lines	353	2,134,447	957,957	189,460	0	0	0	304,956	682,075	
26	Compressor Station Equipment - Other	354	7,556,584	4,222,195	850,464	0	0	0	1,256,019	1,227,907	
27	M&R Equipment-Meters & Gauges	355	75,749	33,997	6,724	0	0	0	10,823	24,206	
28	Other Equipment	357	30,184	16,235	3,261	0	0	0	4,883	5,805	
29	Subtotal - STORAGE PLANT	350-363	13,462,916	7,241,172	1,454,375	0	0	0	2,178,046	2,589,323	
30	D. TRANSMISSION PLANT										
31	Land & Land Rights	365	3,036,718	1,696,747	341,771	0	0	0	504,749	493,451	
32	Structures & Improvements	366	2,931,326	1,637,860	329,909	0	0	0	487,231	476,326	
33	Mains	367	148,893,346	83,193,237	16,757,362	0	0	0	24,748,331	24,194,417	
34	Compressor Station Equipment	368	11,366,542	6,350,985	1,279,260	0	0	0	1,889,292	1,847,006	
35	M&R Station Equipment	369	33,706,719	18,833,421	3,793,559	0	0	0	5,602,568	5,477,172	
36	Other Equipment	371	2,464,382	1,376,958	277,357	0	0	0	409,618	400,450	
37	Subtotal - TRANSMISSION PLANT	365-371	202,399,033	113,089,208	22,779,217	0	0	0	33,641,787	32,888,821	

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Total Allocation

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
E. DISTRIBUTION PLANT							
38	Land and Land Rights	374	6,930,561	5,352,701	636,139	627,426	314,294
39	Structures and Improvements	375	31,452,099	24,291,494	2,886,912	2,847,371	1,426,322
41	Low Pressure Mains	376	702,395,077	529,105,872	78,386,739	94,902,466	0
42	Regulated Pressure Mains	376	931,934,664	634,464,042	90,410,521	105,852,031	101,208,070
43	M & R Station Equipment	378	67,674,628	37,812,780	7,616,514	11,248,549	10,996,785
44	Services	380	632,413,944	590,954,989	33,668,295	7,462,456	328,204
45	Meters	381	126,828,614	105,952,549	14,515,233	5,992,268	368,564
46	Meter Installations	382	90,344,063	75,473,377	10,339,663	4,268,483	262,540
47	Industrial M & R Station Equipment	385	10,644,190	0	646,956	5,069,737	4,927,497
48	Other Property on Customers Premise	386	14,644,532	12,234,033	1,676,032	691,910	42,557
49	Other Equipment	387	7,666,771	5,921,300	703,714	694,076	347,681
50	Subtotal - DISTRIBUTION PLANT	374-387	2,622,929,143	2,021,563,137	241,486,719	239,656,772	120,222,514
F. GENERAL PLANT							
51	Land and Land Rights	389	239,065	174,939	22,089	23,857	18,179
52	Structures and Improvements	390	14,752,383	10,795,283	1,363,089	1,472,207	1,121,803
54	Office Furniture and Equipment	391	10,087,950	7,382,012	932,106	1,006,722	767,110
55	Transportation Equipment	392	64,888,326	47,483,029	5,995,546	6,475,501	4,934,249
56	Stores Equipment	393	0	0	0	0	0
57	Tools, Shop and Garage Equipment	394	7,472,455	5,468,084	690,439	745,710	568,222
58	Laboratory Equipment	395	0	0	0	0	0
59	Power Operated Equipment	396	8,956,064	6,553,737	827,522	893,766	681,039
60	Communication Equipment	397	36,638,721	26,810,947	3,385,341	3,656,345	2,786,088
61	Miscellaneous Equipment	398	238,262	174,352	22,015	23,777	18,118
62	Other Tangible Plant	399	0	0	0	0	0
63	Subtotal - GENERAL PLANT	389-399	143,273,226	104,842,384	13,238,147	14,297,887	10,894,807
64	TOTAL PLANT IN SERVICE		3,244,481,313	2,374,624,606	299,603,851	323,465,333	246,787,523
65	G. UTILITY PLANT	105	0	0	0	0	0
66	TOTAL UTILITY PLANT		3,244,481,313	2,374,624,606	299,603,851	323,465,333	246,787,523

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Line	Account Description	Account Code	Allocation Phase				Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
			Total Allocated Dollars	Residential Service	Small General Service	Medium General Service					
II. DEPRECIATION RESERVE											
67	Intangible Plant	303	65,311,840	49,983,512	5,602,974	5,328,178				4,397,176	
68	Production Plant	325-337	53,322,074	9,482,717	3,772,662	9,624,969				30,441,727	
69	Storage Plant	350-357	6,429,466	3,458,156	694,564	1,040,167				1,236,579	
70	Transmission	365-371	73,881,343	41,280,744	8,315,055	12,280,199				12,005,345	
71	Distribution Land Structures & Improvements	374-375	21,661,764	16,730,095	1,988,281	1,961,048				982,340	
72	Distribution Mains	376	412,081,098	293,363,370	42,560,665	50,618,386				25,518,677	
73	Distribution M&R General	378	27,099,121	15,141,466	3,049,900	4,504,285				4,403,470	
74	Distribution Services	380	257,018,152	240,168,897	13,683,068	3,032,802				133,385	
75	Distribution - Meters	381	28,466,508	23,780,904	3,257,924	1,344,956				82,724	
76	Distribution - Meters Installations	382	37,863,819	31,631,412	4,333,424	1,788,951				110,032	
77	Industrial M & R Station Equipment - Other	385	4,876,879	0	296,418	2,322,816				2,257,645	
78	Other Property on Customers Premises	386	13,387,293	11,183,737	1,532,144	632,509				38,903	
79	Other Equipment	387	1,932,405	1,492,460	177,371	174,941				87,633	
80	General Plant	389-399	53,782,756	39,356,358	4,969,414	5,367,226				4,089,758	
81	TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		1,057,114,518	777,073,828	94,233,864	100,021,433				85,785,394	
82	Retirement Obligation		0	0	0	0				0	
83	TOTAL - DEPRECIATION RESERVE		1,057,114,518	777,073,828	94,233,864	100,021,433				85,785,394	
III. OTHER RATE BASE ITEMS											
84	Gas Storage Underground - NonCurrent		0	0	0	0				0	
85	Gas Stored Underground - Current		31,115,826	13,965,037	2,761,930	4,445,622				9,943,238	
86	Materials and Supplies		3,202,304	2,343,335	295,886	319,572				243,510	
87	Prepayments		6,409,880	4,685,669	599,256	629,275				495,680	
88	Cash Working Capital		35,194,786	25,754,325	3,251,925	3,512,248				2,676,288	
89	Deferred Income Taxes		(207,849,485)	(152,097,054)	(19,204,859)	(20,742,246)				(15,805,326)	
90	Customer Advances and Deposits		(3,129,038)	(2,097,241)	(602,095)	(268,291)				(161,412)	
91	TOTAL - OTHER RATE BASE ITEMS		(135,055,728)	(107,445,929)	(12,897,958)	(12,103,819)				(2,608,022)	
92	TOTAL RATE BASE (Excl. Working Capital)		2,052,311,067	1,490,104,849	192,472,030	211,340,081				158,394,107	
93	Gas Purchases Cash Working Capital		0	0	0	0				0	
94	TOTAL RATE BASE		2,052,311,067	1,490,104,849	192,472,030	211,340,081				158,394,107	

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Line	Account Description	Account Code	Allocation Phase				Total Allocated Dollars	Small General Service	Medium General Service	Large General Service
			Residential Service	Small General Service	Medium General Service	Large General Service				
97 2: EXPENSES										
98 I. OPERATION & MAINTENANCE EXPENSE										
99 A. NATURAL GAS PRODUCTION EXPENSES										
100 1. Natural Gas Production and Gathering										
101	Operation Supervision & Engineering	750	35	6	2	20				
102	Production Maps	751	1,885	335	133	340				1,076
103	Gas Wells Expense	752	542	96	38	98				309
104	Field Lines Expense	753	1,365,473	242,834	96,610	246,476				779,552
105	Field Compressor Station Expense	754756	2,518,612	447,906	178,198	454,625				1,437,883
106	Other Expense	759	60,043	10,678	4,248	10,838				34,278
107	Rents	760	14,440	2,568	1,022	2,606				8,244
108	Subtotal - Operation Accounts	751-760	3,961,029	704,423	280,252	714,991				2,261,363
109 Maint Supervision & Engineering										
110	Producing Gas Wells Maintenance	762	12,148	2,160	859	2,193				6,935
111	Field Lines	763	10,037	1,785	710	1,812				5,730
112	Field Meas/Reg	764, 787	3,683,864	655,133	260,642	664,961				2,103,129
113	Other Equipment	765, 766	2,077,359	369,434	146,978	374,976				1,185,971
114	Subtotal - Maintenance Accounts	769	47,400	8,429	3,354	8,556				27,061
115	Subtotal - Production and Gathering	762-787	5,830,808	1,036,942	412,543	1,052,497				3,328,825
116	2. Other Gas Supply Expenses	751-787	9,791,837	1,741,365	692,795	1,767,488				5,590,188
117	Nat Gas Well Head Purchases	800	270,963,554	203,033,014	30,944,442	24,410,131				12,575,967
118	Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	(1,720,296)	(252,180)	(140,666)				(6,736)
119	Gas used for Other Util Ops-Credit	812755	1,581,500	1,283,399	188,134	104,942				5,025
120	Other Gas Supply Expenses	813	597,166	484,605	71,039	39,625				1,897
121	Subtotal - Other Gas Supply Expenses		271,022,343	203,080,721	30,951,435	24,414,032				12,576,154
122	Subtotal - PRODUCTION EXPENSES	751-813	280,814,180	204,822,087	31,644,231	26,181,520				18,166,342

Allocation Phase
Total Allocation

Line	Account Description	Account Code	Total Allocated Dollars	Allocation Phase			
				Residential Service	Small General Service	Medium General Service	Large General Service
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES							
124	Wells Expense	816	6,546	3,521	707	1,059	1,259
125	Lines Expenses	817	1,567	843	169	254	301
126	Compressor Station Expenses	818	625,975	336,687	67,623	101,271	120,394
127	Compressor Station Fuel	819	96,499	78,309	11,479	6,403	307
128	Meas/Reg Station Expenses	820	664	357	72	107	128
129	Gas Losses	823	245,946	199,587	29,258	16,320	781
130	Other Expenses	824	167	90	18	27	32
131	Storage Well Royalties	825	7,550	4,061	816	1,221	1,452
132	Subtotal - Operations Accounts	816-825	984,914	623,455	110,142	126,663	124,654
133	Maint. of Structures & Improvements	831	112	60	12	18	22
134	Maint. of Reservoirs and Wells	832	2,182	1,174	236	353	420
135	Maint. of Lines	833	22,434	12,066	2,424	3,629	4,315
136	Maint. of Compressor Station Equipment	834	303,536	163,260	32,790	49,106	58,379
137	Maint. of Meas/Reg Station Equipment	835	188	101	20	30	36
138	Maint. Of Other Equipment	837	165	89	18	27	32
139	Subtotal - Maintenance Accounts	831-837	328,617	176,750	35,500	53,164	63,203
140	Subtotal - STORAGE EXPENSES	816-837	1,313,530	800,205	145,642	179,827	187,857
141 C. TRANSMISSION EXPENSES							
142	Supervision/Engineering	850	546	305	61	91	89
143	Compressor Station Labor & Expenses	853	0	0	0	0	0
144	Mains Expense	856	734,628	410,469	82,679	122,106	119,373
145	Meas/Reg Station Expenses	857	177,805	99,348	20,011	29,554	28,892
146	Transmission/Compressor Ga	858	0	0	0	0	0
147	Other Expenses	859	8,640	4,827	972	1,436	1,404
148	Rents	860	37,769	21,103	4,251	6,278	6,137
149	Subtotal - Operation Accounts	856-860	959,388	536,052	107,975	159,465	155,896
150	Maint. of Structures & Improvements	862	9,340	5,219	1,051	1,552	1,518
151	Maint. of Mains	863	2,128,764	1,189,434	239,584	353,833	345,913
152	Maint. Of Compressor Station	864	726	405	82	121	118
153	Maint. Of Meas/Reg Station Equipment	865	1,267,317	708,105	142,632	210,647	205,933
154	Maint. of Communication Equipment	866	183,491	102,525	20,651	30,499	29,816
155	Maint of Other Equipment	867	9,696	5,418	1,091	1,612	1,576
156	Subtotal - Maintenance Accounts	863-867	3,599,334	2,011,106	405,091	598,264	584,874
157	Subtotal - TRANSMISSION EXPENSES	850-865	4,558,722	2,547,158	513,066	757,729	740,769

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Total Allocation

Line	Account Description	Account Code	Total Allocated Dollars	Allocation Phase			Large General Service
				Residential Service	Small General Service	Medium General Service	
D. DISTRIBUTION EXPENSES							
158	Operation Supervision & Engineering	870	(1,180,735)	(945,542)	(104,380)	(86,398)	(44,413)
159	Distribution Load Dispatching	871	1,545	664	130	216	535
160	Mains and Services Expenses	874	12,198,679	9,958,028	989,855	850,749	400,046
162	Meas. & Reg. Station Expenses	875	3,282,135	1,833,873	369,391	545,541	533,330
163	Meas. & Reg. Station Expenses - City Gate	877	47,258	26,405	5,319	7,855	7,679
164	Meter & House Regulator Expenses	878	5,800,677	4,845,882	663,874	274,064	16,857
165	Customer Installations Expenses	879	5,354,119	5,003,121	285,041	63,178	2,779
166	Other Expenses	880	2,695,806	2,041,955	256,727	258,512	138,612
167	Rents	881	390,129	295,505	37,153	37,411	20,060
168	Maint. of Structures & Improvements	886	3,850,598	2,973,944	353,437	348,596	174,621
169	Maint. of Mains	887	29,797,704	21,214,637	3,077,574	3,660,230	1,845,263
170	Maint. of Compressor Station Equip.	888	128,833	71,984	14,500	21,414	20,935
171	Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	799,460	161,033	237,823	232,500
172	Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	0	95	741	720
173	Maint. of Services	892	987,954	923,187	52,596	11,658	513
174	Maint. of Meters & House Regulators	893	388,121	324,236	44,420	18,338	1,128
175	Maint. of Other Equipment	894	598,328	453,207	56,980	57,376	30,765
176	Subtotal - DISTRIBUTION EXPENSES	870-894	65,773,523	49,820,546	6,263,744	6,307,305	3,381,929
177	Total - OPERATION & MAINTENANCE EXPENSES		352,459,955	257,989,995	38,566,683	33,426,380	22,476,897
II. CUSTOMER ACCOUNTS EXPENSES							
178	Supervision	901	0	0	0	0	0
180	Meter Reading Expenses	902	4,799,922	4,107,589	368,596	195,411	128,327
181	Customer Records & Collection Expense	903	17,132,673	15,993,032	1,020,735	111,593	7,313
182	Uncollectible Accounts	904	15,502,183	15,121,513	355,028	23,433	2,210
183	Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	37,434,779	35,222,133	1,744,360	330,436	137,851
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES							
185	Supervision	907	437,767	420,250	15,698	1,819	0
186	Customer Assistance Expenses	908	2,892,225	2,894,801	7,424	0	0
187	Info. & Instructional Advertising Expense	909	3,206,633	2,970,162	211,151	25,320	0
188	Misc. Customer Serv. & Inform. Expen.	910	4,280	3,963	282	34	2
189	Subtotal - CUSTOMER SERVICE	907-910	6,540,906	6,279,177	234,555	27,173	2
IV. SALES EXPENSES (C-8)							
191	Supervision	911	0	0	0	0	0
192	Demonstrating & Selling Expenses	912-913	1,371,405	431,769	19,663	5,574	914,398
193	Miscellaneous Sales Expenses	916	0	0	0	0	0
194	Subtotal - SALES EXPENSES	911-916	1,371,405	431,769	19,663	5,574	914,398
195	Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES	901-916	45,347,090	41,933,079	1,998,577	363,183	1,052,251

Allocation Phase
Total Allocation

Line	Account Description	Account Code	Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
196	V. ADMINISTRATIVE & GENERAL EXPENSES						
197	A. Labor-Related:						
198	Administrative & General Salaries	920	23,893,169	17,289,074	2,025,358	2,055,968	2,522,770
199	Office Supplies & Expenses	921	8,757,941	6,337,237	742,386	753,607	924,711
200	Admin. Expenses Transferred-Credit	922	(23,185,277)	(16,776,844)	(1,965,352)	(1,995,055)	(2,448,027)
201	Outside Services Employed	923	15,787,796	11,424,034	1,338,288	1,358,514	1,666,961
202	Employee Pensions and Benefits	926	20,943,808	15,154,919	1,775,348	1,802,180	2,211,360
203	Subtotal - A&G Labor-Related	920-923, 926	46,197,437	33,428,420	3,916,028	3,975,214	4,877,775
204	B. Plant-Related:						
205	Property Insurance	924	293,432	214,721	27,112	29,282	22,317
206	Injuries and Damages	925	8,174,163	5,981,505	755,262	815,723	621,673
207	Maintenance of General Plant	932	176,258	128,980	16,286	17,590	13,403
208	Subtotal - A&G Plant-Related		8,643,854	6,325,206	798,660	862,595	657,393
209	C. Other-Related:						
210	Franchise Requirements	927	0	0	0	0	0
211	Regulatory Commission Expenses	928	1,277,369	946,381	111,094	115,807	104,088
212	Duplicate Charges - Credit	929	0	0	0	0	0
213	Misc. Gen'l Expenses	930	5,822,580	4,323,792	499,069	485,565	514,154
214	Rents	931	3,242,900	2,350,729	278,791	286,072	327,308
215	Subtotal - A&G Other-Related	927-931	10,342,849	7,620,902	888,954	887,443	945,550
216	Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	65,184,139	47,374,528	5,603,642	5,725,252	6,480,718
217	TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		182,177,004	142,475,515	14,524,671	13,333,295	11,843,523
218							
219	VI. DEPRECIATION EXPENSE						
220	Intangible Plant	403	16,985,001	12,998,715	1,457,110	1,385,646	1,143,530
221	Production Plant	403	2,725,264	484,657	192,819	491,927	1,555,861
222	Storage Plant	403	296,238	159,335	32,002	47,926	56,975
223	Transmission	403	3,162,820	1,767,206	355,963	525,709	513,942
224	Distribution Land Structures & Improvements	403	1,262,031	974,708	115,839	114,252	57,232
225	Distribution Mains	403	27,818,560	19,805,575	2,873,164	3,417,120	1,722,702
226	Distribution M&R General	403	1,426,582	797,094	160,556	237,120	231,812
227	Distribution Services	403	15,295,585	14,292,857	814,303	180,487	7,938
228	Distribution - Meters	403	4,930,443	4,118,889	564,277	232,948	14,328
229	Distribution - Meters Installations	403.10	1,741,537	1,454,879	199,315	82,282	5,061
230	Industrial M & R Station Equipment - Other	403.11	225,744	0	13,721	107,520	104,503
231	Other Property on Customers Premises	403.12	269,216	224,903	30,811	12,720	782
232	Other Equipment	403.13	311,886	240,880	28,627	28,235	14,144
233	General Plant	403.14	10,175,242	7,445,890	940,171	1,015,434	773,747
234	Total - DEPRECIATION EXPENSE	403	86,626,149	64,765,587	7,778,677	7,879,326	6,202,558

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Line	Account Description	Account Code	Allocation Phase				Total Allocated Dollars
			Residential Service	Small General Service	Medium General Service	Large General Service	
235	VII. TAXES OTHER THAN INCOME TAXES						
236	A. General Taxes						
237	Payroll Taxes	408.15	4,080,529	478,020	485,245	5,083,794	595,419
238	Plant Related Taxes	408.17	3,506,582	442,763	478,207	4,427,552	364,448
239	Gas Related	408.18	0	0	0	0	0
240	Subtotal - General Taxes		7,587,111	920,783	963,453	9,471,347	959,867
241	TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	214,828,213	23,224,131	22,176,074	260,228,418	19,005,948
242	B. Revenue Taxes: (GRT)						
243	State Gross Earnings	408.11	0	0	0	0	0
244	Municipal Tax	408	0	0	0	0	0
245	Subtotal - Revenue Taxes (GRT)		0	0	0	0	0
246	C. Income Taxes						
247	Fed & State Income Taxes Based on Net Income	409	6,674,970	1,166,655	2,449,284	10,290,909	2,154,247
248	Other	409	0	0	0	0	0
249	Subtotal - Income Taxes		6,674,970	1,166,655	2,449,284	10,290,909	2,154,247
250	TOTAL TAXES (Excl. General Taxes)		12,445,156	1,166,655	2,449,284	16,061,135	4,308,494
251	TOTAL EXPENSES		572,493,702	56,035,017	50,806,878	681,335,597	39,326,537
252	3: OPERATING REVENUES						
253	Sales & Transportation Operating Revenues	480-485	265,681,853	32,006,975	42,777,457	340,466,285	36,747,373
254	Gas Revenues		203,033,014	30,944,442	24,410,131	258,387,587	12,575,967
255	Forfeited Discounts	487	4,165,298	133,614	76,631	4,475,543	29,722
256	Miscellaneous Service Revenues		2,087,364	1,042,267	122,067	3,251,698	2,783
257	Gathering		1,587,968	631,767	1,611,789	3,831,524	5,097,747
258	Intercompany Software License Fees		81,846	10,108	13,941	105,895	14,067
259	Pooling		259,015	110,894	380,705	750,614	1,180,927
260	Direct Customer Cashouts		27,049	0	0	27,049	27,049
261	Royalties		223	28	38	289	38
262	Tax Discount		300	26	32	358	15
262	Rent from Gas Property		173,982	16,076	17,362	207,420	13,230
263	Total - OPERATING REVENUES		477,024,122	64,896,196	69,410,154	611,330,472	55,688,918
264	Other Income	412	0	0	0	0	0
265	NET INCOME		50,698,852	8,861,179	18,603,276	78,163,307	16,362,381
266	Return		3,40%	4.60%	8.80%	10.33%	10.33%
			100.00%	1.00	1.91	2.24	2.24

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Line	Account Description	Account Code	Allocation Phase				Total Allocated Dollars	Residential Service	Small General Service	Medium General Service	Large General Service
			Total Allocated Dollars	Residential Service	Small General Service	Medium General Service					
267 SUMMARY											
268 OPERATING REVENUES											
269	Sales & Transportation Operating Revenues		377,213,659	265,681,853	32,006,975	42,777,457				36,747,373	
270	Gas Revenues		270,963,554	203,033,014	30,944,442	24,410,131				12,575,967	
271	Forfeited Discounts		4,405,264	4,165,298	133,614	76,631				29,722	
272	Miscellaneous Service Revenues		3,254,481	2,087,364	1,042,267	122,067				2,783	
273	Gathering		8,929,271	1,587,968	631,767	1,611,789				5,097,747	
274	Intercompany Software License Fees		119,962	81,846	10,108	13,941				14,067	
275	Pooling		1,931,541	259,015	110,894	380,705				1,180,927	
276	Direct Customer Cashouts		27,049	0	0	0				27,049	
277	Royalties		328	223	28	38				38	
278	Tax Discount		300	227	26	32				15	
278	Rent from Gas Property		173,982	127,314	16,076	17,362				13,230	
280	Total Operating Revenues		667,019,391	477,024,122	64,896,196	69,410,154				55,688,918	
281 EXPENSES											
282	Production Expenses		280,814,180	204,822,087	31,644,231	26,181,520				18,166,342	
283	Natural Gas Storage, Terminating & Proc. Exp.		1,313,530	800,205	145,642	179,827				187,857	
284	Transmission Expenses		4,558,722	2,547,158	513,066	740,769				740,769	
285	Distribution Expenses		65,773,523	49,820,546	6,263,744	6,307,305				3,381,929	
286	Total Operating Expenses		352,459,955	257,989,995	38,566,683	33,426,380				22,476,897	
287	CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		45,347,090	41,933,079	1,998,577	363,183				1,052,251	
288	ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	47,374,528	5,603,642	5,725,252				6,480,718	
289	DEPRECIATION EXPENSE		86,626,149	64,765,587	7,778,677	7,879,326				6,202,558	
290	TAXES OTHER THAN INCOME TAXES		10,431,213	7,587,111	920,783	963,453				959,867	
291	Other Income		0	0	0	0				0	
292	INCOME BEFORE INCOME TAXES		106,970,845	57,373,822	10,027,834	21,052,561				18,516,628	
293	FEDERAL INCOME TAXES		12,445,156	6,674,970	1,166,655	2,449,284				2,154,247	
294	Federal Income Taxes-Current		0	0	0	0				0	
295	State Net Income Tax		12,445,156	6,674,970	1,166,655	2,449,284				2,154,247	
296	Subtotal - Income Taxes		0	0	0	0				0	
297	NET OPERATING INCOME		94,525,688	50,698,852	8,861,179	18,603,276				16,362,381	
298	RATE BASE		2,052,311,067	1,490,104,849	192,472,030	211,340,081				158,394,107	
299	RATE OF RETURN		4.61%	3.40%	4.60%	8.80%				10.33%	
300	Unitized		1.00	0.74	1.00	1.91				2.24	

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Total Allocation

Line	Account Description	Account Code	Total Allocated Dollars	Allocation Phase			Ratio of Taxes to Return
				Residential Service	Small General Service	Medium General Service	
301	REVENUE REQUIREMENTS ANALYSIS						
302	System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%
303	RATE BASE		2,052,311,067	1,490,104,849	192,472,030	211,340,081	158,394,107
304	OPERATING EXPENSES		352,459,955	257,989,995	38,566,683	33,426,380	22,476,897
305	CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090	41,933,079	1,998,577	363,183	1,052,251
306	ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	47,374,528	5,603,642	5,725,252	6,480,718
307	DEPRECIATION EXPENSE		86,626,149	64,765,587	7,778,677	7,879,326	6,202,558
308	GENERAL TAXES		10,431,213	7,587,111	920,783	963,453	959,867
309	TOTAL		560,048,546	419,650,300	54,868,362	48,357,594	37,172,290
310	RETURN ON RATEBASE		164,144,039	119,178,731	15,393,932	16,903,000	12,668,376
311	FIT ON RETURN		35,462,041	25,747,636	3,325,739	3,651,762	2,736,904
312	State Income Tax on Return		0	0	0	0	0
313	Increase in Uncoll		2,212,976	2,158,635	50,681	3,345	315
314	Additional Late Fees		0	0	0	0	0
315	TOTAL REVENUE REQUIREMENT		761,867,603	566,735,302	73,638,714	68,915,701	52,577,886

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
1 1: RATE BASE								
2 I. GAS PLANT IN SERVICE								
3 A. INTANGIBLE PLANT								
4 Organization	301	49,770	PSTDP	0	2,086	226	3,400	44,058
5 Franchise and Consents	302	0	PSTDP	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	138,206,266	FUNC_303	46,694	6,301,165	1,017,460	6,109,531	124,731,416
7 Subtotal - INTANGIBLE PLANT	301-303	138,256,036		46,694	6,303,250	1,017,687	6,112,931	124,775,474
8 B. PRODUCTION PLANT								
9 Other Land & Land Rights-Land	325	1,836,261	Gathering	0	1,836,261	0	0	0
10 Gas Well Structures	326	0	Gathering	0	0	0	0	0
11 Field Compressor Station Structures	327	11,355,557	Gathering	0	11,355,557	0	0	0
12 Field M&R Station Structures	328	62,778	Gathering	0	62,778	0	0	0
13 Other Structures	329	1,923,583	Gathering	0	1,923,583	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	12,205	Gathering	0	12,205	0	0	0
15 Field Lines	332	66,458,743	Gathering	0	66,458,743	0	0	0
16 Field Compressor Station Equipment	333	36,129,141	Gathering	0	36,129,141	0	0	0
17 Field M&R Station Equip-Company	334	6,256,209	Gathering	0	6,256,209	0	0	0
18 Drilling & Cleaning Equipment	335	18,642	Gathering	0	18,642	0	0	0
19 Other Equipment-Other	337	107,840	Gathering	0	107,840	0	0	0
20 Subtotal - PRODUCTION PLANT	325-337	124,160,959		0	124,160,959	0	0	0
21 C. NATURAL GAS STORAGE & PROCESSING PLANT								
22 Land and Land Rights	350	63,624	STOR	0	0	63,624	0	0
23 Structures and Improvements	351	1,733,972	STOR	0	0	1,733,972	0	0
24 Wells-Well Equipment	352	1,868,356	STOR	0	0	1,868,356	0	0
25 Lines	353	2,134,447	STOR	0	0	2,134,447	0	0
26 Compressor Station Equipment - Other	354	7,556,584	STOR	0	0	7,556,584	0	0
27 M&R Equipment-Meters & Gauges	355	75,749	STOR	0	0	75,749	0	0
28 Other Equipment	357	30,184	STOR	0	0	30,184	0	0
29 Subtotal - STORAGE PLANT	350-363	13,462,916		0	0	13,462,916	0	0
30 D. TRANSMISSION PLANT								
31 Land & Land Rights	365	3,036,718	TRANS	0	0	0	3,036,718	0
32 Structures & Improvements	366	2,931,326	TRANS	0	0	0	2,931,326	0
33 Mains	367	148,893,346	TRANS	0	0	0	148,893,346	0
34 Compressor Station Equipment	368	11,366,542	TRANS	0	0	0	11,366,542	0
35 M&R Station Equipment	369	33,706,719	TRANS	0	0	0	33,706,719	0
36 Other Equipment	371	2,464,382	TRANS	0	0	0	2,464,382	0
37 Subtotal - TRANSMISSION PLANT	365-371	202,399,033		0	0	0	202,399,033	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
38 E. DISTRIBUTION PLANT								
39 Land and Land Rights	374	6,930,561	DIST	0	0	0	0	6,930,561
40 Structures and Improvements	375	31,452,099	DIST	0	0	0	0	31,452,099
41 Low Pressure Mains	376	702,395,077	DIST	0	0	0	0	702,395,077
42 Regulated Pressure Mains	376	931,934,664	DIST	0	0	0	0	931,934,664
43 M & R Station Equipment	378	67,674,628	DIST	0	0	0	0	67,674,628
44 Services	380	632,413,944	DIST	0	0	0	0	632,413,944
45 Meters	381	126,828,614	DIST	0	0	0	0	126,828,614
46 Meter Installations	382	90,344,063	DIST	0	0	0	0	90,344,063
47 Industrial M & R Station Equipment	385	10,644,190	DIST	0	0	0	0	10,644,190
48 Other Property on Customers Premise	386	14,644,532	DIST	0	0	0	0	14,644,532
49 Other Equipment	387	7,666,771	DIST	0	0	0	0	7,666,771
50 Subtotal - DISTRIBUTION PLANT	374-387	2,622,929,143		0	0	0	0	2,622,929,143
51 F. GENERAL PLANT								
52 Land and Land Rights	389	239,065	PSTD	0	10,018	1,086	16,331	211,630
53 Structures and Improvements	390	14,752,383	PSTD	0	618,191	67,031	1,007,734	13,059,427
54 Office Furniture and Equipment	391	10,087,950	PSTD	0	422,730	45,837	689,107	8,930,275
55 Transportation Equipment	392	64,888,326	PSTD	0	2,719,111	294,836	4,432,517	57,441,861
56 Stores Equipment	393	0	PSTD	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	7,472,455	PSTD	0	313,129	33,953	510,443	6,614,930
58 Laboratory Equipment	395	0	PSTD	0	0	0	0	0
59 Power Operated Equipment	396	8,956,064	PSTD	0	375,299	40,694	611,788	7,928,283
60 Communication Equipment	397	36,638,721	PSTD	0	1,535,326	166,477	2,502,788	32,434,129
61 Miscellaneous Equipment	398	238,262	PSTD	0	9,984	1,083	16,276	210,919
62 Other Tangible Plant	399	0	PSTD	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	143,273,226		0	6,003,790	650,998	9,786,983	126,831,455
64 TOTAL PLANT IN SERVICE		3,244,481,313		46,694	136,467,999	15,131,600	218,298,948	2,874,536,072
65 G. UTILITY PLANT	105	0	PSTD	0	0	0	0	0
66 TOTAL UTILITY PLANT		3,244,481,313		46,694	136,467,999	15,131,600	218,298,948	2,874,536,072

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
67 II. DEPRECIATION RESERVE								
68 Intangible Plant	303	65,311,840	INTANGIBLE_PLANT	22,058	2,977,641	480,753	2,887,735	58,943,653
69 Production Plant	325-337	53,322,074	Gathering	0	53,322,074	0	0	0
70 Storage Plant	350-357	6,429,466	STOR	0	0	6,429,466	0	0
71 Transmission	365-371	73,881,343	TRANS	0	0	0	73,881,343	0
72 Distribution Land Structures & Improvements	374-375	21,661,764	DIST	0	0	0	0	21,661,764
73 Distribution Mains	376	412,081,098	DIST	0	0	0	0	412,081,098
74 Distribution M&R General	378	27,099,121	DIST	0	0	0	0	27,099,121
75 Distribution Services	380	257,018,152	DIST	0	0	0	0	257,018,152
76 Distribution - Meters	381	28,466,508	DIST	0	0	0	0	28,466,508
77 Distribution - Meters Installations	382	37,863,819	DIST	0	0	0	0	37,863,819
78 Industrial M & R Station Equipment - Other	385	4,876,879	DIST	0	0	0	0	4,876,879
79 Other Property on Customers Premises	386	13,387,293	DIST	0	0	0	0	13,387,293
80 Other Equipment	387	1,932,405	DIST	0	0	0	0	1,932,405
81 General Plant	389-399	53,782,756	PSTDTP	0	2,253,738	244,375	3,673,896	47,610,748
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		1,057,114,518		22,058	58,553,454	7,154,594	80,442,974	910,941,438
83 Retirement Obligation		0	PSTDTP	0	0	0	0	0
84 TOTAL - DEPRECIATION RESERVE		1,057,114,518		22,058	58,553,454	7,154,594	80,442,974	910,941,438
85 III. OTHER RATE BASE ITEMS								
86 Gas Storage Underground - NonCurrent		0	STOR	0	0	0	0	0
87 Gas Stored Underground - Current		31,115,826	STOR	0	0	31,115,826	0	0
88 Materials and Supplies		3,202,304	PSTDTP	0	134,191	14,550	218,749	2,834,813
89 Prepayments		6,409,880	PSTDTP	0	268,603	29,125	437,858	5,674,294
90 Cash Working Capital		35,194,786	PSTDTP	0	1,474,819	159,916	2,404,153	31,155,897
91 Deferred Income Taxes		(207,849,485)	PSTDTP	0	(8,709,824)	(944,416)	(14,198,183)	(183,997,062)
92 Customer Advances and Deposits		(3,129,038)	DIST	0	0	0	0	(3,129,038)
93 Total - OTHER RATE BASE ITEMS		(135,055,728)		0	(6,832,212)	30,375,001	(11,137,422)	(147,461,096)
94 TOTAL RATE BASE (Excl. Working Capital)		2,052,311,067		24,636	71,082,334	38,352,008	126,718,552	1,816,133,538
95 Gas Purchases Cash Working Capital		0	SUPP	0	0	0	0	0
96 TOTAL RATE BASE		2,052,311,067		24,636	71,082,334	38,352,008	126,718,552	1,816,133,538

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Storage	Transmission	Distribution
97 2: EXPENSES							
98 I. OPERATION & MAINTENANCE EXPENSE							
99 A. NATURAL GAS PRODUCTION EXPENSES							
100 1. Natural Gas Production and Gathering							
101 Operation Supervision & Engineering	750	35	Gathering	0	0	0	0
102 Production Maps	751	1,885	Gathering	0	0	0	0
103 Gas Wells Expense	752	542	Gathering	0	0	0	0
104 Field Lines Expense	753	1,365,473	Gathering	0	0	0	0
105 Field Compressor Station Expense	754,756	2,518,612	Gathering	0	0	0	0
106 Other Expense	759	60,043	Gathering	0	0	0	0
107 Rents	760	14,440	Gathering	0	0	0	0
108 Subtotal - Operation Accounts	751-760	3,961,029		0	0	0	0
109 Maint Supervision & Engineering	762	12,148	Gathering	0	0	0	0
110 Producing Gas Wells Maintenance	763	10,037	Gathering	0	0	0	0
111 Field Lines	764, 787	3,683,864	Gathering	0	0	0	0
112 Field Meas/Reg	765, 766	2,077,359	Gathering	0	0	0	0
113 Other Equipment	769	47,400	Gathering	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	5,830,808		0	0	0	0
115 Subtotal - Production and Gathering	751-787	9,791,837		0	0	0	0
116 2. Other Gas Supply Expenses							
117 Nat Gas Well Head Purchases	800	270,963,554	SUPP	270,963,554	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	SUPP	(2,119,878)	0	0	0
119 Gas used for Other Util Ops-Credit	812,755	1,581,500	SUPP	1,581,500	0	0	0
120 Other Gas Supply Expenses	813	597,166	SUPP	597,166	0	0	0
121 Subtotal - Other Gas Supply Expenses		271,022,343		271,022,343	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	280,814,180		271,022,343	0	0	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES								
124 Wells Expense	816	6,546	STOR	0	0	6,546	0	0
125 Lines Expenses	817	1,567	STOR	0	0	1,567	0	0
126 Compressor Station Expenses	818	625,975	STOR	0	0	625,975	0	0
127 Compressor Station Fuel	819	96,499	SUPP	96,499	0	0	0	0
128 Meas/Reg Station Expenses	820	664	STOR	0	0	664	0	0
129 Gas Losses	823	245,946	SUPP	245,946	0	0	0	0
130 Other Expenses	824	167	STOR	0	0	167	0	0
131 Storage Well Royalties	825	7,550	STOR	0	0	7,550	0	0
132 Subtotal - Operations Accounts	816-825	984,914		342,445	0	642,469	0	0
133 Maint. of Structures & Improvements	831	112	STOR	0	0	112	0	0
134 Maint. of Reservoirs and Wells	832	2,182	STOR	0	0	2,182	0	0
135 Maint. of Lines	833	22,434	STOR	0	0	22,434	0	0
136 Maint. of Compressor Station Equipment	834	303,536	STOR	0	0	303,536	0	0
137 Maint. of Meas/Reg Station Equipment	835	188	STOR	0	0	188	0	0
138 Maint. Of Other Equipment	837	165	STOR	0	0	165	0	0
139 Subtotal - Maintenance Accounts	831-837	328,617		0	0	328,617	0	0
140 Subtotal - STORAGE EXPENSES	816-837	1,313,530		342,445	0	971,086	0	0
141 C. TRANSMISSION EXPENSES								
142 Supervision/Engineering	850	546	TRANS	0	0	0	546	0
143 Compressor Station Labor & Expenses	853	0	TRANS	0	0	0	0	0
144 Mains Expense	856	734,628	TRANS	0	0	0	734,628	0
145 Meas/Reg Station Expenses	857	177,805	TRANS	0	0	0	177,805	0
146 Transmission/Compressor Ga	858	0	SUPP	0	0	0	0	0
147 Other Expenses	859	8,640	TRANS	0	0	0	8,640	0
148 Rents	860	37,769	TRANS	0	0	0	37,769	0
149 Subtotal - Operation Accounts	856-860	959,388		0	0	0	959,388	0
150 Maint. of Structures & Improvements	862	9,340	TRANS	0	0	0	9,340	0
151 Maint. of Mains	863	2,128,764	TRANS	0	0	0	2,128,764	0
152 Maint. Of Compressor Station	864	726	TRANS	0	0	0	726	0
153 Maint. Of Meas/Reg Station Equipment	865	1,267,317	TRANS	0	0	0	1,267,317	0
154 Maint. of Communication Equipment	866	183,491	TRANS	0	0	0	183,491	0
155 Maint of Other Equipment	867	9,696	TRANS	0	0	0	9,696	0
156 Subtotal - Maintenance Accounts	863-867	3,599,334		0	0	0	3,599,334	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	4,558,722		0	0	0	4,558,722	0

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
158 D. DISTRIBUTION EXPENSES								
159 Operation Supervision & Engineering	870	(1,180,735)	DIST	0	0	0	0	(1,180,735)
160 Distribution Load Dispatching	871	1,545	DIST	0	0	0	0	1,545
161 Mains and Services Expenses	874	12,198,679	DIST	0	0	0	0	12,198,679
162 Meas. & Reg. Station Expenses	875	3,282,135	DIST	0	0	0	0	3,282,135
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DIST	0	0	0	0	47,258
164 Meter & House Regulator Expenses	878	5,800,677	DIST	0	0	0	0	5,800,677
165 Customer Installations Expenses	879	5,354,119	DIST	0	0	0	0	5,354,119
166 Other Expenses	880	2,695,806	DIST	0	0	0	0	2,695,806
167 Rents	881	390,129	DIST	0	0	0	0	390,129
168 Maint. of Structures & Improvements	886	3,850,598	DIST	0	0	0	0	3,850,598
169 Maint. of Mains	887	29,797,704	DIST	0	0	0	0	29,797,704
170 Maint. of Compressor Station Equip.	888	128,833	DIST	0	0	0	0	128,833
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DIST	0	0	0	0	1,430,816
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	DIST	0	0	0	0	1,555
173 Maint. of Services	892	987,954	DIST	0	0	0	0	987,954
174 Maint. of Meters & House Regulators	893	388,121	DIST	0	0	0	0	388,121
175 Maint. of Other Equipment	894	598,328	DIST	0	0	0	0	598,328
176 Subtotal - DISTRIBUTION EXPENSES	870-894	65,773,523		0	0	0	0	65,773,523
177 Total - OPERATION & MAINTENANCE EXPENSES		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
178 II. CUSTOMER ACCOUNTS EXPENSES								
179 Supervision	901	0	DIST	0	0	0	0	0
180 Meter Reading Expenses	902	4,799,922	DIST	0	0	0	0	4,799,922
181 Customer Records & Collection Expense	903	17,132,673	DIST	0	0	0	0	17,132,673
182 Uncollectible Accounts	904	15,502,183	DIST	0	0	0	0	15,502,183
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	37,434,779		0	0	0	0	37,434,779
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES								
185 Supervision	907	437,767	DIST	0	0	0	0	437,767
186 Customer Assistance Expenses	908	2,892,225	DIST	0	0	0	0	2,892,225
187 Info. & Instructional Advertising Expense	909	3,206,633	DIST	0	0	0	0	3,206,633
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	DIST	0	0	0	0	4,280
189 Subtotal - CUSTOMER SERVICE	907-910	6,540,906		0	0	0	0	6,540,906
190 IV. SALES EXPENSES (C-8)								
191 Supervision	911	0	DIST	0	0	0	0	0
192 Demonstrating & Selling Expenses	912, 913	1,371,405	DIST	0	0	0	0	1,371,405
193 Miscellaneous Sales Expenses	916	0	DIST	0	0	0	0	0
194 Subtotal - SALES EXPENSES	911-916	1,371,405		0	0	0	0	1,371,405
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES	901-916	45,347,090		0	0	0	0	45,347,090

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
196 V. ADMINISTRATIVE & GENERAL EXPENSES								
197 A. Labor-Related:								
198 Administrative & General Salaries	920	23,893,169	LABOR	0	2,103,791	256,374	976,401	20,556,604
199 Office Supplies & Expenses	921	8,757,941	LABOR	0	771,136	93,973	357,896	7,534,937
200 Admin. Expenses Transferred-Credit	922	(23,185,277)	LABOR	0	(2,041,461)	(248,778)	(947,472)	(19,947,566)
201 Outside Services Employed	923	15,787,796	LABOR	0	1,390,114	169,403	645,172	13,583,107
202 Employee Pensions and Benefits	926	20,943,808	LABOR	0	1,844,100	224,727	855,874	18,019,107
203 Subtotal - A&G Labor-Related	920-923, 926	46,197,437		0	4,067,679	495,699	1,887,870	39,746,189
204 B. Plant-Related:								
205 Property Insurance	924	293,432	PSTD/P	0	12,296	1,333	20,044	259,759
206 Injuries and Damages	925	8,174,163	PSTD/P	0	342,534	37,141	558,376	7,236,111
207 Maintenance of General Plant	932	176,258	PSTD/P	0	7,386	801	12,040	156,031
208 Subtotal - A&G Plant-Related		8,643,854		0	362,216	39,276	590,461	7,651,901
209 C. Other-Related:								
210 Franchise Requirements	927	0	PSTD/LP	0	0	0	0	0
211 Regulatory Commission Expenses	928	1,277,369	REVREQ	1,068	69,111	15,325	65,060	1,126,805
212 Duplicate Charges - Credit	929	0	PSTD/LP	0	0	0	0	0
213 Misc. Gen'l Expenses	930	5,822,580	PSTD/LP	0	470,328	56,799	263,128	5,032,324
214 Rents	931	3,242,900	PSTD/LP	0	261,951	31,634	146,550	2,802,765
215 Subtotal - A&G Other-Related	927-931	10,342,849		1,068	801,390	103,759	474,738	8,961,895
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		182,177,004		343,513	5,231,285	1,609,819	7,511,791	167,480,597
218								
219 VI. DEPRECIATION EXPENSE								
220 Intangible Plant	403.01	16,985,001	INTANGIBLE_PLANT	5,736	774,366	125,025	750,985	15,328,890
221 Production Plant	403.02	2,725,264	Gathering	0	2,725,264	0	0	0
222 Storage Plant	403.03	296,238	STOR	0	0	296,238	0	0
223 Transmission	403.04	3,162,820	TRANS	0	0	0	3,162,820	0
224 Distribution Land Structures & Improvements	403.05	1,262,031	DIST	0	0	0	0	1,262,031
225 Distribution Mains	403.06	27,818,560	DIST	0	0	0	0	27,818,560
226 Distribution M&R General	403.07	1,426,582	DIST	0	0	0	0	1,426,582
227 Distribution Services	403.08	15,295,585	DIST	0	0	0	0	15,295,585
228 Distribution - Meters	403.09	4,930,443	DIST	0	0	0	0	4,930,443
229 Distribution - Meters Installations	403.10	1,741,537	DIST	0	0	0	0	1,741,537
230 Industrial M & R Station Equipment - Other	403.11	225,744	DIST	0	0	0	0	225,744
231 Other Property on Customers Premises	403.12	269,216	DIST	0	0	0	0	269,216
232 Other Equipment	403.13	311,886	DIST	0	0	0	0	311,886
233 General Plant	403.14	10,175,242	PSTD/P	0	426,388	46,234	695,070	9,007,550
234 Total - DEPRECIATION EXPENSE	403	86,626,149		5,736	3,926,018	467,496	4,608,875	77,618,024

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
235 VII. TAXES OTHER THAN INCOME TAXES								
A. General Taxes								
236 Payroll Taxes	408.15	5,639,213	LABOR	0	496,532	60,509	230,448	4,851,724
237 Plant Related Taxes	408.17	4,792,000	PSTDPT	0	200,806	21,774	327,341	4,242,079
238 Gas Related	408.18	0	SUPP	0	0	0	0	0
239 Subtotal - General Taxes		10,431,213		0	697,338	82,282	557,789	9,093,803
240 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	279,234,366		349,249	9,854,641	2,159,598	12,678,454	254,192,424
B. Revenue Taxes: (GRT)								
242 State Gross Earnings	408.11	0	REVREQ	0	0	0	0	0
243 Municipal Tax	408	0	REVREQ	0	0	0	0	0
244 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0	0
C. Income Taxes								
246 Fed & State Income Taxes Based on Net Income	409	12,445,156	FUNC_Income b/f Tax	(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
247 Other	409	0	PSTDPT	0	0	0	0	0
248 Subtotal - Income Taxes		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
249 TOTAL TAXES (Excl. General Taxes)		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
250 TOTAL EXPENSES		572,493,702		271,324,120	18,401,052	2,121,921	14,414,266	266,232,343
252 3: OPERATING REVENUES								
253 Sales & Transportation Operating Revenues	480-485	377,213,659	STDPT	0	0	1,788,929	26,894,434	348,530,296
254 Gas Revenues	0	270,963,554	SUPP	270,963,554	0	0	0	0
255 Forfeited Discounts	487	4,405,264	STDPT	0	0	20,892	314,085	4,070,288
256 Miscellaneous Service Revenues		3,254,481	STDPT	0	0	15,434	232,037	3,007,010
257 Gathering		8,929,271	Gathering	0	8,929,271	0	0	0
258 Intercompany Software License Fees		119,962	PSTDPT	0	5,027	545	8,195	106,195
259 Pooling		1,931,541	STDPT	0	0	9,160	137,714	1,784,667
260 Direct Customer Cashouts		27,049	DIST	0	0	0	0	27,049
261 Royalties		328	PSTDPT	0	14	1	22	290
262 Tax Discount		300	Taxes	(1)	(30)	(1)	42	290
262 Rent from Gas Property		173,982	PSTDPT	0	7,291	791	11,885	154,016
263 Total - OPERATING REVENUES		667,019,391		270,963,553	8,941,572	1,835,752	27,598,413	357,680,100
264 Other Income	412	0	PSTDPT	0	0	0	0	0
265 NET INCOME		94,525,688		(360,567)	(9,459,480)	(286,169)	13,184,147	91,447,757
266 Return		4.61%		-1463.60%	-13.31%	-0.75%	10.40%	5.04%

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Witness: Russell A. Feingold

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
267 SUMMARY								
268 OPERATING REVENUES								
269 Sales & Transportation Operating Revenues		377,213,659		0	0	1,788,929	26,894,434	348,530,296
270 Gas Revenues		270,963,554		270,963,554	0	0	0	0
271 Forfeited Discounts		4,405,264		0	0	20,892	314,085	4,070,288
272 Miscellaneous Service Revenues		3,254,481		0	0	15,434	232,037	3,007,010
273 Gathering		8,929,271		0	8,929,271	0	0	0
274 Intercompany Software License Fees		119,962		0	5,027	545	8,195	106,195
275 Pooling		1,931,541		0	0	9,160	137,714	1,784,667
276 Direct Customer Cashouts		27,049		0	0	0	0	27,049
277 Royalties		328		0	14	1	22	290
278 Tax Discount		300		(1)	(30)	(1)	42	290
278 Rent from Gas Property		173,982		0	7,291	791	11,885	154,016
280 Total Operating Revenues		667,019,391		270,963,553	8,941,572	1,835,752	27,598,413	357,680,100
281 EXPENSES								
282 Production Expenses		280,814,180		271,022,343	9,791,837	0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		1,313,530		342,445	0	971,086	0	0
284 Transmission Expenses		4,558,722		0	0	0	4,558,722	0
285 Distribution Expenses		65,773,523		0	0	0	0	65,773,523
286 Total Operating Expenses		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		45,347,090		0	0	0	0	45,347,090
288 ADMINISTRATIVE & GENERAL EXPENSES		65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
289 DEPRECIATION EXPENSE		86,626,149		5,736	3,926,018	467,496	4,608,875	77,618,024
290 TAXES OTHER THAN INCOME TAXES		10,431,213		0	697,338	82,282	557,789	9,093,803
291 Other Income		0		0	0	0	0	0
292 INCOME BEFORE INCOME TAXES		106,970,845		(408,039)	(10,704,905)	(323,846)	14,919,959	103,487,676
293 FEDERAL INCOME TAXES				-0.38%	-10.01%	-0.30%	13.95%	96.74%
294 Federal Income Taxes-Current				(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
295 State Net Income Tax		12,445,156		0	0	0	0	0
296 Subtotal - Income Taxes		12,445,156		(47,472)	(1,245,426)	(37,677)	1,735,811	12,039,919
297 NET OPERATING INCOME		94,525,688		(360,567)	(9,459,480)	(286,169)	13,184,147	91,447,757
298 RATE BASE		2,052,311,067		24,636	71,082,334	38,352,008	126,718,552	1,816,133,538
299 RATE OF RETURN		4.61%		-1463.60%	-13.31%	-0.75%	10.40%	5.04%
300 Unitized		1.00		(317.77)	(2.89)	(0.16)	2.26	1.09

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Gathering	Storage	Transmission	Distribution
301 REVENUE REQUIREMENTS ANALYSIS								
302 System Average Rate of Return Achieved		8.00%		8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		2,052,311,067		24,636	71,082,334	38,352,008	126,718,552	1,816,133,538
304 OPERATING EXPENSES		352,459,955		271,364,787	9,791,837	971,086	4,558,722	65,773,523
305 CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090		0	0	0	0	45,347,090
306 ADMINISTRATIVE & GENERAL EXPENSES		65,184,139		1,068	5,231,285	638,733	2,953,069	56,359,984
307 DEPRECIATION EXPENSE		86,626,149		5,736	3,926,018	467,496	4,608,875	77,618,024
308 GENERAL TAXES		10,431,213		0	697,338	82,282	557,789	9,093,803
309 TOTAL		560,048,546		271,371,592	19,646,478	2,159,598	12,678,454	254,192,424
310 RETURN ON RATEBASE		164,144,039		1,970	5,685,172	3,067,397	10,134,962	145,254,538
311 FIT ON RETURN				426	1,228,237	662,687	2,189,580	31,381,111
312 State Income Tax on Return		35,462,041		0	0	0	0	0
313 Increase in Uncoll		2,212,976		0	0	0	0	2,212,976
314 Additional Late Fees		0		0	0	0	0	0
315 TOTAL REVENUE REQUIREMENT		761,867,603		271,373,988	26,559,887	5,889,682	25,002,996	433,041,050

Ratio of Taxes to Return

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
1 1: RATE BASE														
2 I. GAS PLANT IN SERVICE														
3 A. INTANGIBLE PLANT														
4 Organization	301	0	SUPPPT	0	0	0	0	2,086	COMMODITY	0	2,086	0	0	0
5 Franchise and Consents	302	0	SUPPPT	0	0	0	0	0	COMMODITY	0	0	0	0	0
6 Miscellaneous Intangible Plant	303	46,694	COMMODITY	0	46,694	0	0	6,301,165	COMMODITY	0	6,301,165	0	0	0
7 Subtotal - INTANGIBLE PLANT	301-303	46,694		0	46,694	0	0	6,303,250		0	6,303,250	0	0	0
8 B. PRODUCTION PLANT														
9 Other Land & Land Rights-Land	325	0	SUPPPT	0	0	0	0	1,836,261	COMMODITY	0	1,836,261	0	0	0
10 Gas Well Structures	326	0	DEMAND	0	0	0	0	0	COMMODITY	0	0	0	0	0
11 Field Compressor Station Structures	327	0	DEMAND	0	0	0	0	11,355,557	COMMODITY	0	11,355,557	0	0	0
12 Field M&R Station Structures	328	0	DEMAND	0	0	0	0	62,778	COMMODITY	0	62,778	0	0	0
13 Other Structures	329	0	DEMAND	0	0	0	0	1,923,583	COMMODITY	0	1,923,583	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	DEMAND	0	0	0	0	12,205	COMMODITY	0	12,205	0	0	0
15 Field Lines	332	0	DEMAND	0	0	0	0	66,458,743	COMMODITY	0	66,458,743	0	0	0
16 Field Compressor Station Equipment	333	0	DEMAND	0	0	0	0	36,129,141	COMMODITY	0	36,129,141	0	0	0
17 Field M&R Station Equip-Company	334	0	DEMAND	0	0	0	0	6,256,209	COMMODITY	0	6,256,209	0	0	0
18 Drilling & Cleaning Equipment	335	0	DEMAND	0	0	0	0	18,642	COMMODITY	0	18,642	0	0	0
19 Other Equipment-Other	337	0	SUPPPT	0	0	0	0	107,840	COMMODITY	0	107,840	0	0	0
20 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0	0	124,160,959		0	124,160,959	0	0	0
21 C. NATURAL GAS STORAGE & PROCESSING PLANT														
22 Land and Land Rights	350	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
23 Structures and Improvements	351	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
24 Wells-Well Equipment	352	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
25 Lines	353	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
26 Compressor Station Equipment - Other	354	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
28 Other Equipment	357	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
29 Subtotal - STORAGE PLANT	350-363	0		0	0	0	0	0		0	0	0	0	0
30 D. TRANSMISSION PLANT														
31 Land & Land Rights	365	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
32 Structures & Improvements	366	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
33 Mains	367	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
34 Compressor Station Equipment	368	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
35 M&R Station Equipment	369	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
36 Other Equipment	371	0	SUPPPT	0	0	0	0	0	Not_Applicable	0	0	0	0	0
37 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0	0	0		0	0	0	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
38 E. DISTRIBUTION PLANT														
39 Land and Land Rights	374	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
40 Structures and Improvements	375	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
41 Low Pressure Mains	376	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
42 Regulated Pressure Mains	378	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
43 M & R Station Equipment	380	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
44 Services	381	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
45 Meters	382	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
46 Meter Installations	385	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
47 Industrial M & R Station Equipment	386	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
48 Other Property on Customers Premise	387	0	SUPPPT	0	0	0	0	0	0	Not_Applicable	0	0	0	0
49 Other Equipment														
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0		0	0	0	0
51 F. GENERAL PLANT														
52 Land and Land Rights	389	0	SUPPPT	0	0	0	0	10,018	0	COMMODITY	0	10,018	0	0
53 Structures and Improvements	390	0	SUPPPT	0	0	0	0	618,191	0	COMMODITY	0	618,191	0	0
54 Office Furniture and Equipment	391	0	SUPPPT	0	0	0	0	422,730	0	COMMODITY	0	422,730	0	0
55 Transportation Equipment	392	0	SUPPPT	0	0	0	0	2,719,111	0	COMMODITY	0	2,719,111	0	0
56 Stores Equipment	393	0	SUPPPT	0	0	0	0	0	0	COMMODITY	0	0	0	0
57 Tools, Shop and Garage Equipment	394	0	SUPPPT	0	0	0	0	313,129	0	COMMODITY	0	313,129	0	0
58 Laboratory Equipment	395	0	SUPPPT	0	0	0	0	0	0	COMMODITY	0	0	0	0
59 Power Operated Equipment	396	0	SUPPPT	0	0	0	0	375,299	0	COMMODITY	0	375,299	0	0
60 Communication Equipment	397	0	SUPPPT	0	0	0	0	1,535,326	0	COMMODITY	0	1,535,326	0	0
61 Miscellaneous Equipment	398	0	SUPPPT	0	0	0	0	9,984	0	COMMODITY	0	9,984	0	0
62 Other Tangible Plant	399	0	SUPPPT	0	0	0	0	0	0	COMMODITY	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	0		0	0	0	0	6,003,790	0		0	6,003,790	0	0
64 TOTAL PLANT IN SERVICE		46,694		0	0	46,694	0	136,467,999	0		0	136,467,999	0	0
65 G. UTILITY PLANT		0		0	0	0	0	0	0	Not_Applicable	0	0	0	0
66 TOTAL UTILITY PLANT		46,694		0	0	46,694	0	136,467,999	0		0	136,467,999	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
67 II. DEPRECIATION RESERVE														
68 Intangible Plant	303	22,058	COMMODITY	0	22,058	0	2,977,641	COMMODITY	0	2,977,641	0	0	0	0
69 Production Plant	325-337	0	SUPPPT	0	0	0	53,322,074	COMMODITY	0	53,322,074	0	0	0	0
70 Storage Plant	350-357	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
71 Transmission	365-371	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
73 Distribution Mains	376	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
74 Distribution M&R General	378	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
75 Distribution Services	380	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
76 Distribution - Meters	381	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
77 Distribution - Meters Installations	382	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
79 Other Property on Customers Premises	386	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
80 Other Equipment	387	0	SUPPPT	0	0	0	0	Not_Applicable	0	0	0	0	0	0
81 General Plant	389-399	0	SUPPPT	0	0	0	2,253,738	COMMODITY	0	2,253,738	0	0	0	0
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		22,058		0	22,058	0	58,553,454		0	58,553,454	0	0	0	0
83 Retirement Obligation		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0	0
84 TOTAL - DEPRECIATION RESERVE		22,058		0	22,058	0	58,553,454		0	58,553,454	0	0	0	0
85 III. OTHER RATE BASE ITEMS														
86 Gas Storage Underground - NonCurrent		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0	0
87 Gas Stored Underground - Current		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0	0
88 Materials and Supplies		0	SUPPPT	0	0	0	134,191	COMMODITY	0	134,191	0	0	0	0
89 Prepayments		0	SUPPPT	0	0	0	268,603	COMMODITY	0	268,603	0	0	0	0
90 Cash Working Capital		0	SUPPPT	0	0	0	1,474,819	COMMODITY	0	1,474,819	0	0	0	0
91 Deferred Income Taxes		0	SUPPPT	0	0	0	(8,709,824)	COMMODITY	0	(8,709,824)	0	0	0	0
92 Customer Advances and Deposits		0	SUPPPT	0	0	0	0	COMMODITY	0	0	0	0	0	0
93 Total - OTHER RATE BASE ITEMS		0		0	0	0	(6,832,212)		0	(6,832,212)	0	0	0	0
94 TOTAL RATE BASE (Excl. Working Capital)		24,636		0	24,636	0	71,082,334		0	71,082,334	0	0	0	0
95 Gas Purchases Cash Working Capital		0	SUPPO&M	0	0	0	0	COMMODITY	0	0	0	0	0	0
96 TOTAL RATE BASE		24,636		0	24,636	0	71,082,334		0	71,082,334	0	0	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Classification		Classification		Classification						
		Gas Supply Dollars	Allocation Factor	Demand	Gas Supply Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Gathering Commodity Customer					
97 2: EXPENSES														
98 I. OPERATION & MAINTENANCE EXPENSE														
99 A. NATURAL GAS PRODUCTION EXPENSES														
100 1. Natural Gas Production and Gathering														
101 Operation Supervision & Engineering	750	0	SUPPPT	0	0	0	0	35	COMMODITY	0	35	0	0	0
102 Production Maps	751	0	SUPPPT	0	0	0	0	1,885	COMMODITY	0	1,885	0	0	0
103 Gas Wells Expense	752	0	SUPPPT	0	0	0	0	542	COMMODITY	0	542	0	0	0
104 Field Lines Expense	753	0	SUPPPT	0	0	0	0	1,365,473	COMMODITY	0	1,365,473	0	0	0
105 Field Compressor Station Expense	754756	0	SUPPPT	0	0	0	0	2,518,612	COMMODITY	0	2,518,612	0	0	0
106 Other Expense	759	0	SUPPPT	0	0	0	0	60,043	COMMODITY	0	60,043	0	0	0
107 Rents	760	0	SUPPPT	0	0	0	0	14,440	COMMODITY	0	14,440	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	3,961,029		0	3,961,029	0	0	0
109 Maint Supervision & Engineering	762	0	SUPPPT	0	0	0	0	12,148	COMMODITY	0	12,148	0	0	0
110 Producing Gas Wells Maintenance	763	0	SUPPPT	0	0	0	0	10,037	COMMODITY	0	10,037	0	0	0
111 Field Lines	764, 787	0	SUPPPT	0	0	0	0	3,683,864	COMMODITY	0	3,683,864	0	0	0
112 Field Meas/Reg	765, 766	0	SUPPPT	0	0	0	0	2,077,359	COMMODITY	0	2,077,359	0	0	0
113 Other Equipment	769	0	SUPPPT	0	0	0	0	47,400	COMMODITY	0	47,400	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0	5,830,808		0	5,830,808	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0	9,791,837		0	9,791,837	0	0	0
116 2. Other Gas Supply Expenses														
117 Nat Gas Well Head Purchases	800	270,963,554	COMMODITY	0	270,963,554	0	0	0	COMMODITY	0	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	COMMODITY	0	(2,119,878)	0	0	0	COMMODITY	0	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	1,581,500	COMMODITY	0	1,581,500	0	0	0	COMMODITY	0	0	0	0	0
120 Other Gas Supply Expenses	813	597,166	COMMODITY	0	597,166	0	0	0	COMMODITY	0	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		271,022,343		0	271,022,343	0	0	0		0	0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	271,022,343		0	271,022,343	0	0	9,791,837		0	9,791,837	0	0	0

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Gas Supply		Classification		Gathering	
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer
158 D. DISTRIBUTION EXPENSES									
159 Operation Supervision & Engineering	870	0	SUPPPT	0	0	0	Not_Applicable	0	0
160 Distribution Load Dispatching	871	0	SUPPPT	0	0	0	Not_Applicable	0	0
161 Mains and Services Expenses	874	0	SUPPPT	0	0	0	Not_Applicable	0	0
162 Meas. & Reg. Station Expenses	875	0	SUPPPT	0	0	0	Not_Applicable	0	0
163 Meas. & Reg. Station Expenses - City Gate	877	0	SUPPPT	0	0	0	Not_Applicable	0	0
164 Meter & House Regulator Expenses	878	0	SUPPPT	0	0	0	Not_Applicable	0	0
165 Customer Installations Expenses	879	0	CUST	0	0	0	Not_Applicable	0	0
166 Other Expenses	880	0	SUPPPT	0	0	0	Not_Applicable	0	0
167 Rents	881	0	SUPPPT	0	0	0	Not_Applicable	0	0
168 Maint. of Structures & Improvements	886	0	SUPPPT	0	0	0	Not_Applicable	0	0
169 Maint. of Mains	887	0	SUPPPT	0	0	0	Not_Applicable	0	0
170 Maint. of Compressor Station Equip.	888	0	SUPPPT	0	0	0	Not_Applicable	0	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	0	SUPPPT	0	0	0	Not_Applicable	0	0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	SUPPPT	0	0	0	Not_Applicable	0	0
173 Maint. of Services	892	0	CUST	0	0	0	Not_Applicable	0	0
174 Maint. of Meters & House Regulators	893	0	CUST	0	0	0	Not_Applicable	0	0
175 Maint. of Other Equipment	894	0	SUPPPT	0	0	0	Not_Applicable	0	0
176 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0		0	0
177 Total - OPERATION & MAINTENANCE EXPENSES		271,364,787		0	271,364,787	0		9,791,837	0
178 II. CUSTOMER ACCOUNTS EXPENSES									
179 Supervision	901	0	SUPPREVREQ	0	0	0	Not_Applicable	0	0
180 Meter Reading Expenses	902	0	SUPPREVREQ	0	0	0	Not_Applicable	0	0
181 Customer Records & Collection Expense	903	0	SUPPREVREQ	0	0	0	Not_Applicable	0	0
182 Uncollectible Accounts	904	0	SUPPREVREQ	0	0	0	Not_Applicable	0	0
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	0		0	0	0		0	0
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES									
185 Supervision	907	0	SUPPPT	0	0	0	Not_Applicable	0	0
186 Customer Assistance Expenses	908	0	SUPPPT	0	0	0	Not_Applicable	0	0
187 Info. & Instructional Advertising Expense	909	0	SUPPPT	0	0	0	Not_Applicable	0	0
188 Misc. Customer Serv. & Inform. Expen.	910	0	SUPPPT	0	0	0	Not_Applicable	0	0
189 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0		0	0
190 IV. SALES EXPENSES (C-8)									
191 Supervision	911	0	SUPPPT	0	0	0	Not_Applicable	0	0
192 Demonstrating & Selling Expenses	912, 913	0	SUPPPT	0	0	0	Not_Applicable	0	0
193 Miscellaneous Sales Expenses	916	0	SUPPPT	0	0	0	Not_Applicable	0	0
194 Subtotal - SALES EXPENSES	911-916	0		0	0	0		0	0
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES	901-916	0		0	0	0		0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Gas Supply				Gathering								
		Classification		Gas Supply		Classification		Gathering						
		Gas Supply Dollars	Allocation Factor	Demand	Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Commodity Customer					
196 V. ADMINISTRATIVE & GENERAL EXPENSES														
197 A. Labor-Related:														
198 Administrative & General Salaries	920	0	SUPPLABOR	0	0	2,103,791	COMMODITY	0	2,103,791	0	0	0	2,103,791	0
199 Office Supplies & Expenses	921	0	SUPPLABOR	0	0	771,136	COMMODITY	0	771,136	0	0	0	771,136	0
200 Admin. Expenses Transferred-Credit	922	0	SUPPLABOR	0	0	(2,041,461)	COMMODITY	0	(2,041,461)	0	0	0	(2,041,461)	0
201 Outside Services Employed	923	0	SUPPLABOR	0	0	1,390,114	COMMODITY	0	1,390,114	0	0	0	1,390,114	0
202 Employee Pensions and Benefits	926	0	SUPPLABOR	0	0	1,844,100	COMMODITY	0	1,844,100	0	0	0	1,844,100	0
203 Subtotal - A&G Labor-Related	920-923, 926	0		0	0	4,067,679		0	4,067,679	0	0	0	4,067,679	0
204 B. Plant-Related:														
205 Property Insurance	924	0	SUPPTOTPT	0	0	12,296	COMMODITY	0	12,296	0	0	0	12,296	0
206 Injuries and Damages	925	0	SUPPTOTPT	0	0	342,534	COMMODITY	0	342,534	0	0	0	342,534	0
207 Maintenance of General Plant	932	0	SUPPGENPTXL	0	0	7,386	COMMODITY	0	7,386	0	0	0	7,386	0
208 Subtotal - A&G Plant-Related		0		0	0	362,216		0	362,216	0	0	0	362,216	0
209 C. Other-Related:														
210 Franchise Requirements	927	0	SUPPLP	0	0	0	COMMODITY	0	0	0	0	0	0	0
211 Regulatory Commission Expenses	928	1,068	SUPPREVREQ	0	1,068	69,111	COMMODITY	0	69,111	0	0	0	69,111	0
212 Duplicate Charges - Credit	929	0	SUPPLP	0	0	0	COMMODITY	0	0	0	0	0	0	0
213 Misc. Gen'l Expenses	930	0	SUPPLP	0	0	470,328	COMMODITY	0	470,328	0	0	0	470,328	0
214 Rents	931	0	SUPPLP	0	0	261,951	COMMODITY	0	261,951	0	0	0	261,951	0
215 Subtotal - A&G Other-Related	927-931	1,068		0	1,068	801,390		0	801,390	0	0	0	801,390	0
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	1,068		0	1,068	5,231,285		0	5,231,285	0	0	0	5,231,285	0
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		343,513		-	343,513	5,231,285		-	5,231,285	-	-	-	5,231,285	-
218														
219 VI. DEPRECIATION EXPENSE														
220 Intangible Plant	403	5,736	COMMODITY	0	5,736	774,366	COMMODITY	0	774,366	0	0	0	774,366	0
221 Production Plant	403	0	SUPPPT	0	0	2,725,264	COMMODITY	0	2,725,264	0	0	0	2,725,264	0
222 Storage Plant	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
223 Transmission	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
224 Distribution Land Structures & Improvements	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
225 Distribution Mains	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
226 Distribution M&R General	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
227 Distribution Services	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
228 Distribution - Meters	403	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
229 Distribution - Meters Installations	403.10	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
230 Industrial M & R Station Equipment - Other	403.11	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
231 Other Property on Customers Premises	403.12	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
232 Other Equipment	403.13	0	SUPPPT	0	0	0	Not_Applicable	0	0	0	0	0	0	0
233 General Plant	403.14	0	SUPPPT	0	0	426,388	COMMODITY	0	426,388	0	0	0	426,388	0
234 Total - DEPRECIATION EXPENSE	403	5,736		0	5,736	3,926,018		0	3,926,018	0	0	0	3,926,018	0

Classification Phase

Account Description	Account Code	Gas Supply				Gathering			
		Classification		Classification		Classification		Classification	
		Gas Supply Dollars	Allocation Factor	Demand	Gas Supply Commodity Customer	Gathering Dollars	Allocation Factor	Demand	Gathering Commodity Customer
235 VII. TAXES OTHER THAN INCOME TAXES									
236 A. General Taxes									
237 Payroll Taxes	408.15	0	SUPPLABOR	0	0	0	496,532	0	496,532
238 Plant Related Taxes	408.17	0	SUPPTOTPT	0	0	0	200,806	0	200,806
239 Gas Related	408.18	0	SUPPPT	0	0	0	697,338	0	697,338
240 Subtotal - General Taxes		0		0	0	0	697,338	0	697,338
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	349,249		0	349,249	0	9,854,641	0	9,854,641
242 B. Revenue Taxes: (GRT)									
243 State Gross Earnings	408.11	0	SUPPREVREQ	0	0	0	0	0	0
244 Municipal Tax	408	0	SUPPREVREQ	0	0	0	0	0	0
245 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0	0	0
246 C. Income Taxes									
247 Fed & State Income Taxes Based on Net Income	409	(47,472)	SUPP_PreTax	0	(47,472)	0	(1,245,426)	0	(1,245,426)
248 Other	409	0	SUPPREVREQ	0	0	0	0	0	0
249 Subtotal - Income Taxes		(47,472)		0	(47,472)	0	(1,245,426)	0	(1,245,426)
250 TOTAL TAXES (Excl. General Taxes)		(47,472)		0	(47,472)	0	(1,245,426)	0	(1,245,426)
251 TOTAL EXPENSES		271,324,120		0	271,324,120	0	18,401,052	0	18,401,052
252 3: OPERATING REVENUES									
253 Sales & Transportation Operating Revenues	480-485	0	SUPPREVREQ	0	0	0	0	0	0
254 Gas Revenues		270,963,554	SUPPREVREQ	0	270,963,554	0	0	0	0
255 Forfeited Discounts	487	0	SUPPREVREQ	0	0	0	0	0	0
256 Miscellaneous Service Revenues		0	SUPPREVREQ	0	0	0	0	0	0
257 Gathering		0	SUPPREVREQ	0	0	0	8,929,271	0	8,929,271
258 Intercompany Software License Fees		0	SUPPREVREQ	0	0	0	5,027	0	5,027
259 Pooling		0	SUPPREVREQ	0	0	0	0	0	0
260 Direct Customer Cashouts		0	SUPPREVREQ	0	0	0	0	0	0
261 Royalties		0	SUPPREVREQ	0	0	0	14	0	14
262 Tax Discount		(1)	SUPPREVREQ	0	(1)	0	(30)	0	(30)
262 Rent from Gas Property		0	SUPPPT	0	0	0	7,291	0	7,291
263 Total - OPERATING REVENUES		270,963,553		0	270,963,553	0	8,941,572	0	8,941,572
264 Other Income	412	0	SUPPREVREQ	0	0	0	0	0	0
265 NET INCOME		(360,567)		0	(360,567)	0	(9,459,480)	0	(9,459,480)
266 Return		-1463.60%		NA	-1463.60%	NA	-13.31%	NA	-13.31% NA

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Witness: Russell A. Feingold

Classification Phase

Account Description	Account Code	Gas Supply			Gathering						
		Classification		Gathering Dollars	Classification		Gathering Commodity	Customer			
		Gas Supply Dollars	Allocation Factor		Gas Supply Demand	Allocation Factor			Demand		
267 SUMMARY											
268 OPERATING REVENUES											
269 Sales & Transportation Operating Revenues		0		0	0	0	0	0	0	0	0
270 Gas Revenues		270,963,554		0	270,963,554	0	0	0	0	0	0
271 Forfeited Discounts		0		0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		0		0	0	0	0	0	0	0	0
273 Gathering		0		0	0	8,929,271	0	0	8,929,271	0	0
274 Intercompany Software License Fees		0		0	0	5,027	0	0	5,027	0	0
275 Pooling		0		0	0	0	0	0	0	0	0
276 Direct Customer Cashouts		0		0	0	0	0	0	0	0	0
277 Royalties		0		0	0	14	0	0	14	0	0
278 Tax Discount		(1)		0	(1)	(30)	0	0	(30)	0	0
278 Rent from Gas Property		0		0	0	7,291	0	0	7,291	0	0
280 Total Operating Revenues		270,963,553		0	270,963,553	8,941,572	0	0	8,941,572	0	0
281 EXPENSES											
282 Production Expenses		271,022,343		0	271,022,343	9,791,837	0	0	9,791,837	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		342,445		0	342,445	0	0	0	0	0	0
284 Transmission Expenses		0		0	0	0	0	0	0	0	0
285 Distribution Expenses		0		0	0	0	0	0	0	0	0
286 Total Operating Expenses		271,364,787		0	271,364,787	9,791,837	0	0	9,791,837	0	0
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		0		0	0	0	0	0	0	0	0
288 ADMINISTRATIVE & GENERAL EXPENSES		1,068		0	1,068	5,231,285	0	0	5,231,285	0	0
289 DEPRECIATION EXPENSE		5,736		0	5,736	3,926,018	0	0	3,926,018	0	0
290 TAXES OTHER THAN INCOME TAXES		0		0	0	697,338	0	0	697,338	0	0
291 Other Income		0		0	0	0	0	0	0	0	0
292 INCOME BEFORE INCOME TAXES		(408,039)		0	(408,039)	(10,704,905)	0	0	(10,704,905)	0	0
				0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
				0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
293 FEDERAL INCOME TAXES		(47,472)		0	(47,472)	(1,245,426)	0	0	(1,245,426)	0	0
294 Federal Income Taxes-Current		0		0	0	0	0	0	0	0	0
295 State Net Income Tax		0		0	0	0	0	0	0	0	0
296 Subtotal - Income Taxes		(47,472)		0	(47,472)	(1,245,426)	0	0	(1,245,426)	0	0
297 NET OPERATING INCOME		(360,567)		0	(360,567)	(9,459,480)	0	0	(9,459,480)	0	0
298 RATE BASE		24,636		0	24,636	71,082,334	0	0	71,082,334	0	0
299 RATE OF RETURN		-1463.60%		NA	-1463.60% NA	-13.31%	NA	NA	-13.31% NA		
300 Unitized		(317.77)		0.00	(317.77)	(2.89)					

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Gas Supply				Gathering									
		Classification		Classification		Classification		Classification							
		Gas Supply Dollars	Allocation Factor	Gas Supply Dollars	Allocation Factor	Gathering Dollars	Allocation Factor	Gathering Dollars	Allocation Factor						
301 REVENUE REQUIREMENTS ANALYSIS		8.00%		8.00%		8.00%		8.00%		8.00%		8.00%		8.00%	
302 System Average Rate of Return Achieved															
303 RATE BASE		24,636	0	24,636	0	71,082,334	0	71,082,334	0	71,082,334	0	71,082,334	0	71,082,334	0
304 OPERATING EXPENSES															
305 CUST. ACCTS., SERVICES, & SALES EXP.		271,364,787	0	271,364,787	0	9,791,837	0	9,791,837	0	9,791,837	0	9,791,837	0	9,791,837	0
306 ADMINISTRATIVE & GENERAL EXPENSES		1,068	0	1,068	0	5,231,285	0	5,231,285	0	5,231,285	0	5,231,285	0	5,231,285	0
307 DEPRECIATION EXPENSE		5,736	0	5,736	0	3,926,018	0	3,926,018	0	3,926,018	0	3,926,018	0	3,926,018	0
308 GENERAL TAXES		0	0	0	0	697,338	0	697,338	0	697,338	0	697,338	0	697,338	0
309 TOTAL		271,371,592	0	271,371,592	0	19,646,478	0	19,646,478	0	19,646,478	0	19,646,478	0	19,646,478	0
310 RETURN ON RATEBASE		1,970	0	1,970	0	5,685,172	0	5,685,172	0	5,685,172	0	5,685,172	0	5,685,172	0
311 FIT ON RETURN															
312 State Income Tax on Return		426	0.216042209	426	0	1,228,237	0.216042209	1,228,237	0	1,228,237	0	1,228,237	0	1,228,237	0
313 Increase in Uncoll		0	0	0	0	0	0	0	0	0	0	0	0	0	0
314 Additional Late Fees		0	0	0	0	0	0	0	0	0	0	0	0	0	0
315 TOTAL REVENUE REQUIREMENT		271,373,988	0	271,373,988	0	26,559,887	0	26,559,887	0	26,559,887	0	26,559,887	0	26,559,887	0

Ratio of Taxes
to Return

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Storage			Transmission						
		Storage Dollars	Classification Allocation Factor	Storage Commodity Customer	Transmission Dollars	Classification Allocation Factor	Transmission Demand	Comm. Cust.			
									Demand	Demand	Demand
1 1: RATE BASE											
2 I. GAS PLANT IN SERVICE											
3 A. INTANGIBLE PLANT											
4 Organization	301	226	STORPT	226	0	0	3,400	TRANPT	3,400	0	0
5 Franchise and Consents	302	0	STORPT	0	0	0	0	TRANPT	0	0	0
6 Miscellaneous Intangible Plant	303	1,017,460	STOR-303	722,436	295,025	0	6,109,531	TRAN-303	6,109,531	0	0
7 Subtotal - INTANGIBLE PLANT	301-303	1,017,687		722,662	295,025	0	6,112,931		6,112,931	0	0
8 B. PRODUCTION PLANT											
9 Other Land & Land Rights-Land	325	0	STORPT	0	0	0	0	TRANPT	0	0	0
10 Gas Well Structures	326	0	STORPT	0	0	0	0	TRANPT	0	0	0
11 Field Compressor Station Structures	327	0	STORPT	0	0	0	0	TRANPT	0	0	0
12 Field M&R Station Structures	328	0	STORPT	0	0	0	0	TRANPT	0	0	0
13 Other Structures	329	0	STORPT	0	0	0	0	TRANPT	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	STORPT	0	0	0	0	TRANPT	0	0	0
15 Field Lines	332	0	STORPT	0	0	0	0	TRANPT	0	0	0
16 Field Compressor Station Equipment	333	0	STORPT	0	0	0	0	TRANPT	0	0	0
17 Field M&R Station Equip-Company	334	0	STORPT	0	0	0	0	TRANPT	0	0	0
18 Drilling & Cleaning Equipment	335	0	STORPT	0	0	0	0	TRANPT	0	0	0
19 Other Equipment-Other	337	0	STORPT	0	0	0	0	TRANPT	0	0	0
20 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0	0		0	0	0
21 C. NATURAL GAS STORAGE & PROCESSING PLANT											
22 Land and Land Rights	350	63,624	STORPT	63,624	0	0	0	TRANPT	0	0	0
23 Structures and Improvements	351	1,733,972	STORPT	1,733,972	0	0	0	TRANPT	0	0	0
24 Wells-Well Equipment	352	1,868,356	DEMAND	1,868,356	0	0	0	TRANPT	0	0	0
25 Lines	353	2,134,447	DEMAND	2,134,447	0	0	0	TRANPT	0	0	0
26 Compressor Station Equipment - Other	354	7,556,584	DEMAND	7,556,584	0	0	0	TRANPT	0	0	0
27 M&R Equipment-Meters & Gauges	355	75,749	DEMAND	75,749	0	0	0	TRANPT	0	0	0
28 Other Equipment	357	30,184	STORPT	30,184	0	0	0	TRANPT	0	0	0
29 Subtotal - STORAGE PLANT	350-363	13,462,916		13,462,916	0	0	0		0	0	0
30 D. TRANSMISSION PLANT											
31 Land & Land Rights	365	0	STORPT	0	0	0	3,036,718	DEMAND	3,036,718	0	0
32 Structures & Improvements	366	0	STORPT	0	0	0	2,931,326	DEMAND	2,931,326	0	0
33 Mains	367	0	STORPT	0	0	0	148,893,346	DEMAND	148,893,346	0	0
34 Compressor Station Equipment	368	0	STORPT	0	0	0	11,366,542	DEMAND	11,366,542	0	0
35 M&R Station Equipment	369	0	STORPT	0	0	0	33,706,719	DEMAND	33,706,719	0	0
36 Other Equipment	371	0	STORPT	0	0	0	2,464,382	DEMAND	2,464,382	0	0
37 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0	202,399,033		202,399,033	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Storage			Transmission				
		Storage Dollars	Classification Allocation Factor	Commodity	Customer	Transmission Dollars	Classification Allocation Factor	Transmission	
								Demand	Comm. Cust.
E. DISTRIBUTION PLANT									
38 Land and Land Rights	374	0	STORPT	0	0	0	0	0	0
39 Structures and Improvements	375	0	STORPT	0	0	0	0	0	0
40 Low Pressure Mains	376	0	STORPT	0	0	0	0	0	0
42 Regulated Pressure Mains	378	0	STORPT	0	0	0	0	0	0
43 M & R Station Equipment	380	0	STORPT	0	0	0	0	0	0
44 Services	381	0	STORPT	0	0	0	0	0	0
45 Meters	382	0	STORPT	0	0	0	0	0	0
46 Meter Installations	385	0	STORPT	0	0	0	0	0	0
47 Industrial M & R Station Equipment	386	0	STORPT	0	0	0	0	0	0
48 Other Property on Customers Premise	387	0	STORPT	0	0	0	0	0	0
49 Other Equipment	387	0	STORPT	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0
F. GENERAL PLANT									
51 Land and Land Rights	389	1,086	STORPT	1,086	0	0	16,331	0	0
52 Structures and Improvements	390	67,031	STORPT	67,031	0	0	1,007,734	0	0
54 Office Furniture and Equipment	391	45,837	STORPT	45,837	0	0	689,107	0	0
55 Transportation Equipment	392	294,836	STORPT	294,836	0	0	4,432,517	0	0
56 Stores Equipment	393	0	STORPT	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	33,953	STORPT	33,953	0	0	510,443	0	0
58 Laboratory Equipment	395	0	STORPT	0	0	0	0	0	0
59 Power Operated Equipment	396	40,694	STORPT	40,694	0	0	611,788	0	0
60 Communication Equipment	397	166,477	STORPT	166,477	0	0	2,502,788	0	0
61 Miscellaneous Equipment	398	1,083	STORPT	1,083	0	0	16,276	0	0
62 Other Tangible Plant	399	0	STORPT	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	650,998		650,998	0	0	9,786,983	0	0
64 TOTAL PLANT IN SERVICE		15,131,600		14,836,576	295,025	0	218,298,948	0	0
G. UTILITY PLANT									
65 TOTAL UTILITY PLANT	105	0	STORPT	0	0	0	0	0	0
66 TOTAL UTILITY PLANT		15,131,600		14,836,576	295,025	0	218,298,948	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Storage			Transmission				
		Storage Dollars	Classification Allocation Factor	Demand	Storage Commodity Customer	Transmission Dollars	Classification Allocation Factor	Demand	Transmission Comm. Cust.
67 II. DEPRECIATION RESERVE									
68 Intangible Plant	303	480,753	STOR-INTANG	341,384	0	2,887,735	TRAN-INTANG	2,887,735	0
69 Production Plant	325-337	0	STORPT	0	0	0	TRANPT	0	0
70 Storage Plant	350-357	6,429,466	STORPT	6,429,466	0	0	TRANPT	0	0
71 Transmission	365-371	0	STORPT	0	0	73,881,343	DEMAND	73,881,343	0
72 Distribution Land Structures & Improvements	374-375	0	STORPT	0	0	0	TRANPT	0	0
73 Distribution Mains	376	0	STORPT	0	0	0	TRANPT	0	0
74 Distribution M&R General	378	0	STORPT	0	0	0	TRANPT	0	0
75 Distribution Services	380	0	STORPT	0	0	0	TRANPT	0	0
76 Distribution - Meters	381	0	STORPT	0	0	0	TRANPT	0	0
77 Distribution - Meters Installations	382	0	STORPT	0	0	0	TRANPT	0	0
78 Industrial M & R Station Equipment - Other	385	0	STORPT	0	0	0	TRANPT	0	0
79 Other Property on Customers Premises	386	0	STORPT	0	0	0	TRANPT	0	0
80 Other Equipment	387	0	STORPT	0	0	0	TRANPT	0	0
81 General Plant	389-399	244,375	STORPT	244,375	0	3,673,896	TRANPT	3,673,896	0
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		7,154,594		7,015,225	139,369	80,442,974		80,442,974	0
83 Retirement Obligation		0	STORPT	0	0	0	TRANPT	0	0
84 TOTAL - DEPRECIATION RESERVE		7,154,594		7,015,225	139,369	80,442,974		80,442,974	0
85 III. OTHER RATE BASE ITEMS									
86 Gas Storage Underground - NonCurrent		0	COMMODITY	0	0	0	COMMODITY	0	0
87 Gas Stored Underground - Current		31,115,826	COMMODITY	0	31,115,826	0	COMMODITY	0	0
88 Materials and Supplies		14,550	STORPT	14,550	0	218,749	TRANPT	218,749	0
89 Prepayments		29,125	STORPT	29,125	0	437,858	TRANPT	437,858	0
90 Cash Working Capital		159,916	STORPT	159,916	0	2,404,153	TRANPT	2,404,153	0
91 Deferred Income Taxes		(944,416)	STORPT	(944,416)	0	(14,198,183)	TRANPT	(14,198,183)	0
92 Customer Advances and Deposits		0	STORPT	0	0	0	TRANPT	0	0
93 Total - OTHER RATE BASE ITEMS		30,375,001		(740,825)	31,115,826	(11,137,422)		(11,137,422)	0
94 TOTAL RATE BASE (Excl. Working Capital)		38,352,008		7,080,526	31,271,482	126,718,552		126,718,552	0
95 Gas Purchases Cash Working Capital		0	STORO&M	0	0	0	TRANO&M	0	0
96 TOTAL RATE BASE		38,352,008		7,080,526	31,271,482	126,718,552		126,718,552	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Storage			Transmission			
		Storage Dollars	Classification Allocation Factor	Storage Commodity Customer	Transmission Dollars	Classification Allocation Factor	Transmission Demand	Comm. Cust.
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES								
124 Wells Expense	816	6,546	STORPT	0	0	0	0	0
125 Lines Expenses	817	1,567	STORPT	0	0	0	0	0
126 Compressor Station Expenses	818	625,975	STORPT	0	0	0	0	0
127 Compressor Station Fuel	819	0	COMMODITY	0	0	0	0	0
128 Meas/Reg Station Expenses	820	664	STORPT	0	0	0	0	0
129 Gas Losses	823	0	COMMODITY	0	0	0	0	0
130 Other Expenses	824	167	STORPT	0	0	0	0	0
131 Storage Well Royalties	825	7,550	STORPT	0	0	0	0	0
132 Subtotal - Operations Accounts	816-825	642,469		0	0	0	0	0
133 Maint. of Structures & Improvements	831	112	STORPT	0	0	0	0	0
134 Maint. of Reservoirs and Wells	832	2,182	STORPT	0	0	0	0	0
135 Maint. of Lines	833	22,434	STORPT	0	0	0	0	0
136 Maint. of Compressor Station Equipment	834	303,536	STORPT	0	0	0	0	0
137 Maint. of Meas/Reg Station Equipment	835	188	STORPT	0	0	0	0	0
138 Maint. Of Other Equipment	837	165	STORPT	0	0	0	0	0
139 Subtotal - Maintenance Accounts	831-837	328,617		0	0	0	0	0
140 Subtotal - STORAGE EXPENSES	816-837	971,086		0	0	0	0	0
141 C. TRANSMISSION EXPENSES								
142 Supervision/Engineering	850	0	STORPT	0	0	546	546	0
143 Compressor Station Labor & Expenses	853	0	STORPT	0	0	0	0	0
144 Mains Expense	856	0	STORPT	0	0	734,628	734,628	0
145 Meas/Reg Station Expenses	857	0	STORPT	0	0	177,805	177,805	0
146 Transmission/Compressor Ga	858	0	STORPT	0	0	0	0	0
147 Other Expenses	859	0	STORPT	0	0	8,640	8,640	0
148 Rents	860	0	STORPT	0	0	37,769	37,769	0
149 Subtotal - Operation Accounts	856-860	0		0	0	959,388	959,388	0
150 Maint. of Structures & Improvements	862	0	STORPT	0	0	9,340	9,340	0
151 Maint. of Mains	863	0	STORPT	0	0	2,128,764	2,128,764	0
152 Maint. Of Compressor Station	864	0	STORPT	0	0	726	726	0
153 Maint. Of Meas/Reg Station Equipment	865	0	STORPT	0	0	1,267,317	1,267,317	0
154 Maint. of Communication Equipment	866	0	STORPT	0	0	183,491	183,491	0
155 Maint of Other Equipment	867	0	STORPT	0	0	9,696	9,696	0
156 Subtotal - Maintenance Accounts	863-867	0		0	0	3,599,334	3,599,334	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	4,558,722	4,558,722	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Storage			Transmission				
		Storage Dollars	Classification Allocation Factor	Storage Demand	Storage Commodity	Transmission Dollars	Classification Allocation Factor	Transmission Demand	Transmission Comm. Cust.
158 D. DISTRIBUTION EXPENSES									
159 Operation Supervision & Engineering	870	0	STORPT	0	0	0	TRANPT	0	0
160 Distribution Load Dispatching	871	0	STORPT	0	0	0	TRANPT	0	0
161 Mains and Services Expenses	874	0	STORPT	0	0	0	TRANPT	0	0
162 Meas. & Reg. Station Expenses	875	0	STORPT	0	0	0	TRANPT	0	0
163 Meas. & Reg. Station Expenses - City Gate	877	0	STORPT	0	0	0	TRANPT	0	0
164 Meter & House Regulator Expenses	878	0	STORPT	0	0	0	TRANPT	0	0
165 Customer Installations Expenses	879	0	CUST	0	0	0	CUST	0	0
166 Other Expenses	880	0	STORPT	0	0	0	TRANPT	0	0
167 Rents	881	0	STORPT	0	0	0	TRANPT	0	0
168 Maint. of Structures & Improvements	886	0	STORPT	0	0	0	TRANPT	0	0
169 Maint. of Mains	887	0	STORPT	0	0	0	TRANPT	0	0
170 Maint. of Compressor Station Equip.	888	0	STORPT	0	0	0	TRANPT	0	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	0	STORPT	0	0	0	TRANPT	0	0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	STORPT	0	0	0	TRANPT	0	0
173 Maint. of Services	892	0	CUST	0	0	0	TRANPT	0	0
174 Maint. of Meters & House Regulators	893	0	CUST	0	0	0	TRANPT	0	0
175 Maint. of Other Equipment	894	0	STORPT	0	0	0	TRANPT	0	0
176 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0		0	0
177 Total - OPERATION & MAINTENANCE EXPENSES		971,086		971,086	0	0		4,558,722	0
178 II. CUSTOMER ACCOUNTS EXPENSES									
179 Supervision	901	0	STORVREQ	0	0	0	TRANPT	0	0
180 Meter Reading Expenses	902	0	STORVREQ	0	0	0	TRANPT	0	0
181 Customer Records & Collection Expense	903	0	STORVREQ	0	0	0	TRANPT	0	0
182 Uncollectible Accounts	904	0	STORVREQ	0	0	0	TRANPT	0	0
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	0		0	0	0		0	0
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES									
185 Supervision	907	0	STORPT	0	0	0	TRANPT	0	0
186 Customer Assistance Expenses	908	0	STORPT	0	0	0	TRANPT	0	0
187 Info. & Instructional Advertising Expense	909	0	STORPT	0	0	0	TRANPT	0	0
188 Misc. Customer Serv. & Inform. Expen.	910	0	STORVREQ	0	0	0	TRANPT	0	0
189 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0		0	0
190 IV. SALES EXPENSES (C-8)									
191 Supervision	911	0	STORPT	0	0	0	TRANPT	0	0
192 Demonstrating & Selling Expenses	912, 913	0	STORPT	0	0	0	TRANPT	0	0
193 Miscellaneous Sales Expenses	916	0	STORPT	0	0	0	TRANPT	0	0
194 Subtotal - SALES EXPENSES	911-916	0		0	0	0		0	0
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES	901-916	0		0	0	0		0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Storage			Transmission					
		Classification		Classification		Classification				
		Storage Dollars	Storage Allocation Factor	Storage Demand	Storage Commodity	Transmission Dollars	Transmission Allocation Factor	Transmission Demand	Transmission Comm. Cust.	
196 V. ADMINISTRATIVE & GENERAL EXPENSES										
197 A. Labor-Related:										
198 Administrative & General Salaries	920	256,374	STORLABOR	256,374	0	0	976,401	TRANLABOR	976,401	0
199 Office Supplies & Expenses	921	93,973	STORLABOR	93,973	0	0	357,896	TRANLABOR	357,896	0
200 Admin. Expenses Transferred-Credit	922	(248,778)	STORLABOR	(248,778)	0	0	(947,472)	TRANLABOR	(947,472)	0
201 Outside Services Employed	923	169,403	STORLABOR	169,403	0	0	645,172	TRANLABOR	645,172	0
202 Employee Pensions and Benefits	926	224,727	STORLABOR	224,727	0	0	855,874	TRANLABOR	855,874	0
203 Subtotal - A&G Labor-Related	920-923, 926	495,699		495,699	0	0	1,887,870		1,887,870	0
204 B. Plant-Related:										
205 Property Insurance	924	1,333	STORTOPT	1,307	26	0	20,044	TRANPT	20,044	0
206 Injuries and Damages	925	37,141	STORTOPT	36,417	724	0	558,376	TRANPT	558,376	0
207 Maintenance of General Plant	932	801	STORGENPTXL	801	0	0	12,040	TRANGENPTXL	12,040	0
208 Subtotal - A&G Plant-Related		39,276		38,525	750	0	590,461		590,461	0
209 C. Other-Related:										
210 Franchise Requirements	927	0	STORL/P	0	0	0	0	TRANL/P	0	0
211 Regulatory Commission Expenses	928	15,325	STORREVREQ	7,293	8,033	0	65,060	TRANREVREQ	65,060	0
212 Duplicate Charges - Credit	929	0	STORL/P	0	0	0	0	TRANL/P	0	0
213 Misc. Gen'l Expenses	930	56,799	STORL/P	56,719	80	0	263,128	TRANL/P	263,128	0
214 Rents	931	31,634	STORL/P	31,590	44	0	146,550	TRANL/P	146,550	0
215 Subtotal - A&G Other-Related	927-931	103,759		95,602	8,157	0	474,738		474,738	0
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	638,733		629,826	8,907	0	2,953,069		2,953,069	0
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		1,609,819		1,600,912	8,907	-	7,511,791		7,511,791	-
218										
219 VI. DEPRECIATION EXPENSE										
220 Intangible Plant	403	125,025	STOR-INTANG	88,780	36,244	0	750,985	TRAN-INTANG	750,985	0
221 Production Plant	403	0	STORPT	0	0	0	0	TRANPT	0	0
222 Storage Plant	403	296,238	STORPT	296,238	0	0	0	TRANPT	0	0
223 Transmission	403	0	STORPT	0	0	0	3,162,820	DEMAND	3,162,820	0
224 Distribution Land Structures & Improvements	403	0	STORPT	0	0	0	0	TRANPT	0	0
225 Distribution Mains	403	0	STORPT	0	0	0	0	TRANPT	0	0
226 Distribution M&R General	403	0	STORPT	0	0	0	0	TRANPT	0	0
227 Distribution Services	403	0	STORPT	0	0	0	0	TRANPT	0	0
228 Distribution - Meters	403	0	STORPT	0	0	0	0	TRANPT	0	0
229 Distribution - Meters Installations	403.10	0	STORPT	0	0	0	0	TRANPT	0	0
230 Industrial M & R Station Equipment - Other	403.11	0	STORPT	0	0	0	0	TRANPT	0	0
231 Other Property on Customers Premises	403.12	0	STORPT	0	0	0	0	TRANPT	0	0
232 Other Equipment	403.13	0	STORPT	0	0	0	0	TRANPT	0	0
233 General Plant	403.14	46,234	STORPT	46,234	0	0	695,070	TRANPT	695,070	0
234 Total - DEPRECIATION EXPENSE	403	467,496		431,252	36,244	0	4,608,875		4,608,875	0

Classification Phase

Account Description	Account Code	Storage			Transmission							
		Classification		Classification		Classification						
		Storage Dollars	Storage Commodity Customer	Transmission Dollars	Transmission Demand	Transmission Comm. Cust.						
301 REVENUE REQUIREMENTS ANALYSIS												
302 System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	####	####	####	####
303 RATE BASE		38,352,008	7,080,526	31,271,482	0	126,718,552	0	126,718,552	0	0	0	0
304 OPERATING EXPENSES		971,086	971,086	0	0	4,558,722	0	4,558,722	0	0	0	0
305 CUST. ACCTS., SERVICES, & SALES EXP.		0	0	0	0	0	0	0	0	0	0	0
306 ADMINISTRATIVE & GENERAL EXPENSES		638,733	629,826	8,907	0	2,953,069	0	2,953,069	0	0	0	0
307 DEPRECIATION EXPENSE		467,496	431,252	36,244	0	4,608,875	0	4,608,875	0	0	0	0
308 GENERAL TAXES		82,282	81,858	425	0	557,789	0	557,789	0	0	0	0
309 TOTAL		2,159,598	2,114,022	45,576	0	12,678,454	0	12,678,454	0	0	0	0
310 RETURN ON RATEBASE		3,067,397	566,301	2,501,096	0	10,134,962	0	10,134,962	0	0	0	0
311 FIT ON RETURN												
312 State Income Tax on Return		662,687	122,345	540,342	0	2,189,580	0.216042209	2,189,580	0	0	0	0
313 Increase in Uncoll		0	0	0	0	0	0	0	0	0	0	0
314 Additional Late Fees		0	0	0	0	0	0	0	0	0	0	0
315 TOTAL REVENUE REQUIREMENT		5,889,682	2,802,668	3,087,014	0	25,002,996	0	25,002,996	0	0	0	0

Ratio of Taxes
to Return

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Classification Phase		
				Distribution		
				Demand	Commodity	Customer
1 1: RATE BASE						
2 I. GAS PLANT IN SERVICE						
3 A. INTANGIBLE PLANT						
4 Organization	301	44,058	DISTPT	19,575	0	24,483
5 Franchise and Consents	302	0	DISTPT	0	0	0
6 Miscellaneous Intangible Plant	303	124,731,416	DIST-303	41,628,205	0	83,103,211
7 Subtotal - INTANGIBLE PLANT	301-303	124,775,474		41,647,780	0	83,127,695
8 B. PRODUCTION PLANT						
9 Other Land & Land Rights-Land	325	0	DISTPT	0	0	0
10 Gas Well Structures	326	0	DISTPT	0	0	0
11 Field Compressor Station Structures	327	0	DISTPT	0	0	0
12 Field M&R Station Structures	328	0	DISTPT	0	0	0
13 Other Structures	329	0	DISTPT	0	0	0
14 Producing Gas Wells-Well Construction	330, 331	0	DISTPT	0	0	0
15 Field Lines	332	0	DISTPT	0	0	0
16 Field Compressor Station Equipment	333	0	DISTPT	0	0	0
17 Field M&R Station Equip-Company	334	0	DISTPT	0	0	0
18 Drilling & Cleaning Equipment	335	0	DISTPT	0	0	0
19 Other Equipment-Other	337	0	DISTPT	0	0	0
20 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0
21 C. NATURAL GAS STORAGE & PROCESSING PLANT						
22 Land and Land Rights	350	0	DISTPT	0	0	0
23 Structures and Improvements	351	0	DISTPT	0	0	0
24 Wells-Well Equipment	352	0	DISTPT	0	0	0
25 Lines	353	0	DISTPT	0	0	0
26 Compressor Station Equipment - Other	354	0	DISTPT	0	0	0
27 M&R Equipment-Meters & Gauges	355	0	DISTPT	0	0	0
28 Other Equipment	357	0	DISTPT	0	0	0
29 Subtotal - STORAGE PLANT	350-363	0		0	0	0
30 D. TRANSMISSION PLANT						
31 Land & Land Rights	365	0	DISTPT	0	0	0
32 Structures & Improvements	366	0	DEMAND	0	0	0
33 Mains	367	0	DEMAND	0	0	0
34 Compressor Station Equipment	368	0	DEMAND	0	0	0
35 M&R Station Equipment	369	0	DEMAND	0	0	0
36 Other Equipment	371	0	DISTPT	0	0	0
37 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
E. DISTRIBUTION PLANT						
39 Land and Land Rights	374	6,930,561	DISPT	3,079,235	0	3,851,326
40 Structures and Improvements	375	31,452,099	DISPT	13,974,108	0	17,477,991
41 Low Pressure Mains	376	702,395,077	MINSYSTEM	468,892,871	0	233,502,206
42 Regulated Pressure Mains	376	931,934,664	MINSYSTEM	622,124,976	0	309,809,688
43 M & R Station Equipment	378	67,674,628	DEMAND	67,674,628	0	0
44 Services	380	632,413,944	CUST	0	0	632,413,944
45 Meters	381	126,828,614	CUST	0	0	126,828,614
46 Meter Installations	382	90,344,063	CUST	0	0	90,344,063
47 Industrial M & R Station Equipment	385	10,644,190	CUST	0	0	10,644,190
48 Other Property on Customers Premise	386	14,644,532	CUST	0	0	14,644,532
49 Other Equipment	387	7,666,771	DISPT	3,406,332	0	4,260,439
Subtotal - DISTRIBUTION PLANT	374-387	2,622,929,143		1,179,152,150	0	1,443,776,993
F. GENERAL PLANT						
52 Land and Land Rights	389	211,630	DISPT	94,027	0	117,603
53 Structures and Improvements	390	13,059,427	DISPT	5,802,278	0	7,257,148
54 Office Furniture and Equipment	391	8,930,275	DISPT	3,967,704	0	4,962,571
55 Transportation Equipment	392	57,441,861	DISPT	25,521,310	0	31,920,552
56 Stores Equipment	393	0	DISPT	0	0	0
57 Tools, Shop and Garage Equipment	394	6,614,930	DISPT	2,939,001	0	3,675,929
58 Laboratory Equipment	395	0	DISPT	0	0	0
59 Power Operated Equipment	396	7,928,283	DISPT	3,522,521	0	4,405,762
60 Communication Equipment	397	32,434,129	DISPT	14,410,422	0	18,023,707
61 Miscellaneous Equipment	398	210,919	DISPT	93,711	0	117,208
62 Other Tangible Plant	399	0	DISPT	0	0	0
Subtotal - GENERAL PLANT	389-399	126,831,455		56,350,974	0	70,480,481
TOTAL PLANT IN SERVICE		2,874,536,072		1,277,150,903	0	1,597,385,169
G. UTILITY PLANT						
105	105	0	DISPT	0	0	0
TOTAL UTILITY PLANT		2,874,536,072		1,277,150,903	0	1,597,385,169

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification		Distribution	
			Allocation Factor	Demand	Commodity	Customer
67 II. DEPRECIATION RESERVE						
68 Intangible Plant	303	58,943,653	DIST-INTANG	19,674,317	0	39,269,336
69 Production Plant	325-337	0	CUST	0	0	0
70 Storage Plant	350-357	0	CUST	0	0	0
71 Transmission	365-371	0	DISTPXL	0	0	0
72 Distribution Land Structures & Improvements	374-375	21,661,764	DISTPT	9,624,281	0	12,037,484
73 Distribution Mains	376	412,081,098	MINSYSTEM	275,090,039	0	136,991,059
74 Distribution M&R General	378	27,099,121	DEMAND	27,099,121	0	0
75 Distribution Services	380	257,018,152	CUST	0	0	257,018,152
76 Distribution - Meters	381	28,466,508	CUST	0	0	28,466,508
77 Distribution - Meters Installations	382	37,863,819	CUST	0	0	37,863,819
78 Industrial M & R Station Equipment - Other	385	4,876,879	CUST	0	0	4,876,879
79 Other Property on Customers Premises	386	13,387,293	CUST	0	0	13,387,293
80 Other Equipment	387	1,932,405	DISTPT	858,564	0	1,073,841
81 General Plant	389-399	47,610,746	DISTPT	21,153,364	0	26,457,382
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		910,941,438		353,499,686	0	557,441,753
83 Retirement Obligation		0	DISTPXL	0	0	0
84 TOTAL - DEPRECIATION RESERVE		910,941,438		353,499,686	0	557,441,753
85 III. OTHER RATE BASE ITEMS						
86 Gas Storage Underground - NonCurrent		0	COMMODITY	0	0	0
87 Gas Stored Underground - Current		0	COMMODITY	0	0	0
88 Materials and Supplies		2,834,813	DISTPT	1,259,502	0	1,575,311
89 Prepayments		5,674,294	DISTPT	2,521,078	0	3,153,216
90 Cash Working Capital		31,155,897	DISTPT	13,842,506	0	17,313,391
91 Deferred Income Taxes		(183,997,062)	DISTPT	(81,749,544)	(0)	(102,247,518)
92 Customer Advances and Deposits		(3,129,038)	CUST	0	0	(3,129,038)
93 Total - OTHER RATE BASE ITEMS		(147,461,096)		(64,126,458)	(0)	(83,334,637)
94 TOTAL RATE BASE (Excl. Working Capital)		1,816,133,538		859,524,759	(0)	956,608,779
95 Gas Purchases Cash Working Capital		0	COMMODITY	0	0	0
96 TOTAL RATE BASE		1,816,133,538		859,524,759	(0)	956,608,779

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Classification Phase		
				Distribution		
				Demand	Commodity	Customer
97 2: EXPENSES						
98 I. OPERATION & MAINTENANCE EXPENSE						
99 A. NATURAL GAS PRODUCTION EXPENSES						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	0	DISTPT	0	0	0
102 Production Maps	751	0	DISTPT	0	0	0
103 Gas Wells Expense	752	0	DISTPT	0	0	0
104 Field Lines Expense	753	0	DISTPT	0	0	0
105 Field Compressor Station Expense	754756	0	DISTPT	0	0	0
106 Other Expense	759	0	DISTPT	0	0	0
107 Rents	760	0	DISTPT	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0
109 Maint Supervision & Engineering	762	0	DISTPT	0	0	0
110 Producing Gas Wells Maintenance	763	0	DISTPT	0	0	0
111 Field Lines	764, 787	0	DISTPT	0	0	0
112 Field Meas/Reg	765, 766	0	DISTPT	0	0	0
113 Other Equipment	769	0	DISTPT	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	0	DISTGAS	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	DISTGAS	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	DISTGAS	0	0	0
120 Other Gas Supply Expenses	813	0	DISTGAS	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES						
124 Wells Expense	816	0	DISTPT	0	0	0
125 Lines Expenses	817	0	DISTPT	0	0	0
126 Compressor Station Expenses	818	0	DISTPT	0	0	0
127 Compressor Station Fuel	819	0	DISTPT	0	0	0
128 Meas/Reg Station Expenses	820	0	DISTPT	0	0	0
129 Gas Losses	823	0	DISTPT	0	0	0
130 Other Expenses	824	0	DISTPT	0	0	0
131 Storage Well Royalties	825	0	DISTPT	0	0	0
132 Subtotal - Operations Accounts	816-825	0		0	0	0
133 Maint. of Structures & Improvements	831	0	DISTPT	0	0	0
134 Maint. of Reservoirs and Wells	832	0	DISTPT	0	0	0
135 Maint. of Lines	833	0	DISTPT	0	0	0
136 Maint. of Compressor Station Equipment	834	0	DISTPT	0	0	0
137 Maint. of Meas/Reg Station Equipment	835	0	DISTPT	0	0	0
138 Maint. Of Other Equipment	837	0	DISTPT	0	0	0
139 Subtotal - Maintenance Accounts	831-837	0		0	0	0
140 Subtotal - STORAGE EXPENSES	816-837	0		0	0	0
141 C. TRANSMISSION EXPENSES						
142 Supervision/Engineering	850	0	DEMAND	0	0	0
143 Compressor Station Labor & Expenses	853	0	DEMAND	0	0	0
144 Mains Expense	856	0	DEMAND	0	0	0
145 Meas/Reg Station Expenses	857	0	DEMAND	0	0	0
146 Transmission/Compressor Ga	858	0	DEMAND	0	0	0
147 Other Expenses	859	0	DEMAND	0	0	0
148 Rents	860	0	DEMAND	0	0	0
149 Subtotal - Operation Accounts	856-860	0		0	0	0
150 Maint. of Structures & Improvements	862	0	DEMAND	0	0	0
151 Maint. of Mains	863	0	DEMAND	0	0	0
152 Maint. Of Compressor Station	864	0	DEMAND	0	0	0
153 Maint. Of Meas/Reg Station Equipment	865	0	DEMAND	0	0	0
154 Maint. of Communication Equipment	866	0	DEMAND	0	0	0
155 Maint of Other Equipment	867	0	DEMAND	0	0	0
156 Subtotal - Maintenance Accounts	863-867	0		0	0	0
157 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification		Distribution	
			Allocation Factor	Demand	Commodity	Customer
158 D. DISTRIBUTION EXPENSES						
159 Operation Supervision & Engineering	870	(1,180,735)	DISLABOR	(406,830)	(0)	(773,904)
160 Distribution Load Dispatching	871	1,545	DEMAND	1,545	0	0
161 Mains and Services Expenses	874	12,198,679	MAIN&SERVICE	4,285,163	0	7,913,516
162 Meas. & Reg. Station Expenses	875	3,282,135	DEMAND	3,282,135	0	0
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DEMAND	47,258	0	0
164 Meter & House Regulator Expenses	878	5,800,677	CUST	0	0	5,800,677
165 Customer Installations Expenses	879	5,354,119	CUST	0	0	5,354,119
166 Other Expenses	880	2,695,806	DISTO&M	1,318,680	0	1,377,126
167 Rents	881	390,129	DISTO&M	190,835	0	199,293
168 Maint. of Structures & Improvements	886	3,850,598	DISTPT	1,710,813	0	2,139,785
169 Maint. of Mains	887	29,797,704	MINSYSTEM	19,891,841	0	9,905,863
170 Maint. of Compressor Station Equip.	888	128,833	DEMAND	128,833	0	0
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DEMAND	1,430,816	0	0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	CUST	0	0	1,555
173 Maint. of Services	892	987,954	CUST	0	0	987,954
174 Maint. of Meters & House Regulators	893	388,121	CUST	0	0	388,121
175 Maint. of Other Equipment	894	598,328	DISTO&M	292,678.11	0	305,650
176 Subtotal - DISTRIBUTION EXPENSES	870-894	65,773,523		32,173,767	0	33,599,756
177 Total - OPERATION & MAINTENANCE EXPENSES		65,773,523		32,173,767	0	33,599,756
178 II. CUSTOMER ACCOUNTS EXPENSES						
179 Supervision	901	0	CUST	0	0	0
180 Meter Reading Expenses	902	4,799,922	CUST	0	0	4,799,922
181 Customer Records & Collection Expense	903	17,132,673	CUST	0	0	17,132,673
182 Uncollectible Accounts	904	15,502,183	CUST	0	0	15,502,183
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	37,434,779		0	0	37,434,779
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES						
185 Supervision	907	437,767	CUST	0	0	437,767
186 Customer Assistance Expenses	908	2,892,225	CUST	0	0	2,892,225
187 Info. & Instructional Advertising Expense	909	3,206,633	CUST	0	0	3,206,633
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	CUST	0	0	4,280
189 Subtotal - CUSTOMER SERVICE	907-910	6,540,906		0	0	6,540,906
190 IV. SALES EXPENSES (C-8)						
191 Supervision	911	0	CUST	0	0	0
192 Demonstrating & Selling Expenses	912, 913	1,371,405	CUST	0	0	1,371,405
193 Miscellaneous Sales Expenses	916	0	CUST	0	0	0
194 Subtotal - SALES EXPENSES	911-916	1,371,405		0	0	1,371,405
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES	901-916	45,347,090		0	0	45,347,090

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
196 V. ADMINISTRATIVE & GENERAL EXPENSES						
197 A. Labor-Related:						
198 Administrative & General Salaries	920	20,556,604	DISTLABOR	7,082,918	0	13,473,686
199 Office Supplies & Expenses	921	7,534,937	DISTLABOR	2,596,214	0	4,938,723
200 Admin. Expenses Transferred-Credit	922	(19,947,566)	DISTLABOR	(6,873,069)	(0)	(13,074,496)
201 Outside Services Employed	923	13,583,107	DISTLABOR	4,680,152	0	8,902,955
202 Employee Pensions and Benefits	926	18,019,107	DISTLABOR	6,208,606	0	11,810,501
203 Subtotal - A&G Labor-Related	920-923, 926	39,746,189		13,694,820	0	26,051,369
204 B. Plant-Related:						
205 Property Insurance	924	259,759	DISTPT	115,410	0	144,348
206 Injuries and Damages	925	7,236,111	DISTPT	3,214,990	0	4,021,121
207 Maintenance of General Plant	932	156,031	DISTGENPTXL	69,324	0	86,707
208 Subtotal - A&G Plant-Related		7,651,901		3,399,725	0	4,252,176
209 C. Other-Related:						
210 Franchise Requirements	927	0	DISTLP	0	0	0
211 Regulatory Commission Expenses	928	1,126,805	DISTVREQ	441,060	0	685,745
212 Duplicate Charges - Credit	929	0	DISTLP	0	0	0
213 Misc. Gen'l Expenses	930	5,032,324	DISTLP	1,814,953	0	3,217,372
214 Rents	931	2,802,765	DISTLP	1,010,842	0	1,791,923
215 Subtotal - A&G Other-Related	927-931	8,961,895		3,266,855	0	5,695,039
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	56,359,984		20,361,400	0	35,998,584
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		167,480,597		52,535,167	0	114,945,430
218						
219 VI. DEPRECIATION EXPENSE						
220 Intangible Plant	403	15,328,890	DIST-INTANG	5,116,504	0	10,212,386
221 Production Plant	403	0	CUST	0	0	0
222 Storage Plant	403	0	CUST	0	0	0
223 Transmission	403	0	DISTPXL	0	0	0
224 Distribution Land Structures & Improvements	403	1,262,031	DISTPT	560,718	0	701,313
225 Distribution Mains	403	27,818,560	MINSYSTEM	18,570,638	0	9,247,922
226 Distribution M&R General	403	1,426,582	DEMAND	1,426,582	0	0
227 Distribution Services	403	15,295,585	CUST	0	0	15,295,585
228 Distribution - Meters	403	4,930,443	CUST	0	0	4,930,443
229 Distribution - Meters Installations	403.10	1,741,537	CUST	0	0	1,741,537
230 Industrial M & R Station Equipment - Other	403.11	225,744	CUST	0	0	225,744
231 Other Property on Customers Premises	403.12	269,216	CUST	0	0	269,216
232 Other Equipment	403.13	311,886	DISTPT	138,570	0	173,316
233 General Plant	403.14	9,007,550	DISTPT	4,002,037	0	5,005,513
234 Total - DEPRECIATION EXPENSE	403	77,618,024		29,815,049	0	47,802,974

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
235 VII. TAXES OTHER THAN INCOME TAXES						
236 A. General Taxes						
237 Payroll Taxes	408.15	4,851,724		1,671,695	0	3,180,030
238 Plant Related Taxes	408.17	4,242,079	DISTLABOR	1,884,748	0	2,357,331
239 Gas Related	408.18	0	DISTPT	0	0	0
240 Subtotal - General Taxes		9,093,803	DISTPT	3,556,442	0	5,537,361
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	254,192,424		85,906,659	0	168,285,766
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	0	DISTREVREQ	0	0	0
244 Municipal Tax	408	0	DISTREVREQ	0	0	0
245 Subtotal - Revenue Taxes (GRT)		0		0	0	0
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	12,039,919	DIST_PreTax	6,294,848	0	5,745,071
248 Other	409	0	DISTREVREQ	0	0	0
249 Subtotal - Income Taxes		12,039,919		6,294,848	0	5,745,071
250 TOTAL TAXES (Excl. General Taxes)		12,039,919		6,294,848	0	5,745,071
251 TOTAL EXPENSES		266,232,343		92,201,507	0	174,030,836
252 3: OPERATING REVENUES						
253 Sales & Transportation Operating Revenues	480-485	348,530,296	DISTREVREQ	136,423,660	0	212,106,636
254 Gas Revenues		0	DISTREVREQ	0	0	0
255 Forfeited Discounts	487	4,070,288	DISTREVREQ	1,593,215	0	2,477,073
256 Miscellaneous Service Revenues		3,007,010	DISTREVREQ	1,177,020	0	1,829,989
257 Gathering		0	DISTREVREQ	0	0	0
258 Intercompany Software License Fees		106,195	DISTREVREQ	41,567	0	64,628
259 Pooling		1,784,667	DISTREVREQ	698,564	0	1,086,102
260 Direct Customer Cashouts		27,049	DISTREVREQ	10,588	0	16,462
261 Royalties		290	DISTREVREQ	113	0	176
262 Tax Discount		290	DISTREVREQ	114	0	177
262 Rent from Gas Property		154,016	DISTPT	68,429	0	85,587
263 Total - OPERATING REVENUES		357,680,100		140,013,270	0	217,666,830
264 Other Income	412	0	DISTREVREQ	0	0	0
265 NET INCOME		91,447,757		47,811,763	0	43,635,994
266 Return		5.04%		5.56%	-14.07%	4.56%

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	Commodity	Customer
267 SUMMARY						
268 OPERATING REVENUES						
269 Sales & Transportation Operating Revenues		348,530,296		136,423,660	0	212,106,636
270 Gas Revenues		0		0	0	0
271 Forfeited Discounts		4,070,288		1,593,215	0	2,477,073
272 Miscellaneous Service Revenues		3,007,010		1,177,020	0	1,829,989
273 Gathering		0		0	0	0
274 Intercompany Software License Fees		106,195		41,567	0	64,628
275 Pooling		1,784,667		698,564	0	1,086,102
276 Direct Customer Cashouts		27,049		10,588	0	16,462
277 Royalties		290		113	0	176
278 Tax Discount		290		114	0	177
278 Rent from Gas Property		154,016		68,429	0	85,587
280 Total Operating Revenues		357,680,100		140,013,270	0	217,666,830
281 EXPENSES						
282 Production Expenses		0		0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0
284 Transmission Expenses		0		0	0	0
285 Distribution Expenses		65,773,523		32,173,767	0	33,599,756
286 Total Operating Expenses		65,773,523		32,173,767	0	33,599,756
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		45,347,090		0	0	45,347,090
288 ADMINISTRATIVE & GENERAL EXPENSES		56,359,984		20,361,400	0	35,998,584
289 DEPRECIATION EXPENSE		77,618,024		29,815,049	0	47,802,974
290 TAXES OTHER THAN INCOME TAXES		9,093,803		3,556,442	0	5,537,361
291 Other Income		0		0	0	0
292 INCOME BEFORE INCOME TAXES		103,487,676		54,106,612	0	49,381,065
				52.3%	0.0%	47.7%
				52.3%	0.0%	47.7%
293 FEDERAL INCOME TAXES		12,039,919		6,294,848	0	5,745,071
294 Federal Income Taxes-Current		0		0	0	0
295 State Net Income Tax		12,039,919		6,294,848	0	5,745,071
296 Subtotal - Income Taxes		12,039,919		6,294,848	0	5,745,071
297 NET OPERATING INCOME		91,447,757		47,811,763	0	43,635,994
298 RATE BASE		1,816,133,538		859,524,759	(0)	956,608,779
299 RATE OF RETURN		5.04%		5.56%	NA	4.56%
300 Unitized						

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Account Description	Account Code	Classification Phase						
		Distribution Dollars	Classification Allocation Factor	Distribution				
				Demand	Commodity	Customer		
301 REVENUE REQUIREMENTS ANALYSIS								
302 System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		1,816,133,538		859,524,759	(0)	956,608,779		
304 OPERATING EXPENSES		65,773,523		32,173,767	0	33,599,756		
305 CUST. ACCTS., SERVICES, & SALES EXP.		45,347,090		0	0	45,347,090		
306 ADMINISTRATIVE & GENERAL EXPENSES		56,359,984		20,361,400	0	35,998,584		
307 DEPRECIATION EXPENSE		77,618,024		29,815,049	0	47,802,974		
308 GENERAL TAXES		9,093,803		3,556,442	0	5,537,361		
309 TOTAL		254,192,424		85,906,659	0	168,285,766		
310 RETURN ON RATEBASE		145,254,538		68,744,874	(0)	76,509,664		
311 FIT ON RETURN		31,381,111	0.216042209	14,851,794	(0)	16,529,317		
312 State Income Tax on Return		0		0	0	0		
313 Increase in Uncoll		2,212,976		0	0	2,212,976		
314 Additional Late Fees		0		0	0	0		
315 TOTAL REVENUE REQUIREMENT		433,041,050		169,503,327	0	263,537,722		

Ratio of Taxes
to Return

Allocation Phase
Supply Commodity

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
				203,033,014	(1,720,296)	1,283,399	30,944,442	(252,180)	188,134	24,410,131	(140,666)	104,942	12,575,967	(6,736)	5,025				
97 2: EXPENSES																			
98 I. OPERATION & MAINTENANCE EXPENSE																			
99 A. NATURAL GAS PRODUCTION EXPENSES																			
100 1. Natural Gas Production and Gathering																			
101 Operation Supervision & Engineering	750	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102 Production Maps	751	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103 Gas Wells Expense	752	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104 Field Lines Expense	753	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105 Field Compressor Station Expense	754756	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106 Other Expense	759	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107 Rents	760	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109 Maint Supervision & Engineering	762	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111 Field Lines	764, 787	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112 Field Meas/Reg	765, 766	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113 Other Equipment	769	0	SUPPTE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116 2. Other Gas Supply Expenses																			
117 Nat Gas Well Head Purchases	800	270,963,554	Gas_Revenue	203,033,014	30,944,442	24,410,131	12,575,967												
118 Gas used for Compressor Station Fuel - Credit	810	(2,119,878)	Sales_Firm	(1,720,296)	(252,180)	(140,666)	(6,736)												
119 Gas used for Other Util Ops-Credit	812755	1,581,500	Sales_Firm	1,283,399	188,134	104,942	5,025												
120 Other Gas Supply Expenses	813	597,166	Sales_Firm	484,605	71,039	39,625	1,897												
121 Subtotal - Other Gas Supply Expenses		271,022,343		203,080,721	30,951,435	24,414,032	12,576,154												
122 Subtotal - PRODUCTION EXPENSES	751-813	271,022,343		203,080,721	30,951,435	24,414,032	12,576,154												

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Supply Commodity

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
235 VII. TAXES OTHER THAN INCOME TAXES																	
236 A. General Taxes																	
237 Payroll Taxes	408.15	0	SUPPLABOR-E	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238 Plant Related Taxes	408.17	0	SUPPT-COM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239 Gas Related	408.18	0	SUPPT-COM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Subtotal - General Taxes																	
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	349,249		283,064	41,519	23,310	1,356										
242 B. Revenue Taxes: (GRT)																	
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
245 Subtotal - Revenue Taxes (GRT)																	
246 C. Income Taxes																	
247 Fed & State Income Taxes Based on Net Income	409	(47,472)	SUPPREVREQ-E	(38,473)	(5,643)	(3,169)	(186)										
248 Other	409	0	SUPPREVREQ-E	0	0	0	0										
249 Subtotal - Income Taxes																	
250 TOTAL TAXES (Excl. General Taxes)																	
251 TOTAL EXPENSES		271,324,120		203,325,312	30,987,312	24,434,172	12,577,324										
252 3: OPERATING REVENUES																	
253 Sales & Transportation Operating Revenues	480-485	0	Non-gas_Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
254 Gas Revenues		270,963,554	Gas_Revenue	203,033,014	30,944,442	24,410,131	12,575,967										
255 Forfeited Discounts	487	0	Collections	0	0	0	0										
256 Miscellaneous Service Revenues		0	ConnectionFee	0	0	0	0										
257 Gathering		0	Non-gas_Revenue	0	0	0	0										
258 Intercompany Software License Fees		0	Non-gas_Revenue	0	0	0	0										
259 Pooling		0	Transport-Thru	0	0	0	0										
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0										
261 Royalties		0	Non-gas_Revenue	0	0	0	0										
262 Tax Discount		(1)	Non-gas_Revenue	(1)	0	0	0										
262 Rent from Gas Property		0	Non-gas_Revenue	0	0	0	0										
263 Total - OPERATING REVENUES		270,963,553		203,033,013	30,944,442	24,410,131	12,575,967										
264 Other Income	412	0	SUPPREVREQ-E	0	0	0	0										
265 NET INCOME		(360,567)		(292,299)	(42,870)	(24,041)	(1,357)										
266 Return		-1463.60%		-1582.07%	-1523.08%	-1086.29%	-119.84%										

Witness: Russell A. Feingold

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Supply Commodity

Account Description	Account Code	Supply Commodity Dollars	Supply Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				203,033,014	30,944,442	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131
267 SUMMARY																		
268 OPERATING REVENUES																		
269 Sales & Transportation Operating Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270 Gas Revenues		270,963,554		203,033,014	30,944,442	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131
271 Forfeited Discounts		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
273 Gathering		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
274 Intercompany Software License Fees		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
275 Pooling		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
276 Direct Customer Cashouts		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
277 Royalties		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
278 Tax Discount		(1)		(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
278 Rent from Gas Property		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Total Operating Revenues		270,963,553		203,033,013	30,944,442	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131	30,944,442	24,410,131	24,410,131
281 EXPENSES																		
282 Production Expenses		271,022,343		203,080,721	30,951,435	24,414,032	30,951,435	24,414,032	24,414,032	30,951,435	24,414,032	24,414,032	30,951,435	24,414,032	24,414,032	30,951,435	24,414,032	24,414,032
283 Natural Gas Storage, Terminating & Proc. Exp.		342,445		277,896	40,737	22,723	40,737	22,723	22,723	40,737	22,723	22,723	40,737	22,723	22,723	40,737	22,723	22,723
284 Transmission Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
285 Distribution Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
286 Total Operating Expenses		271,364,787		203,358,618	30,992,173	24,436,755	30,992,173	24,436,755	24,436,755	30,992,173	24,436,755	24,436,755	30,992,173	24,436,755	24,436,755	30,992,173	24,436,755	24,436,755
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
288 ADMINISTRATIVE & GENERAL EXPENSES		1,068		866	127	71	127	71	71	127	71	71	127	71	71	127	71	71
289 DEPRECIATION EXPENSE		5,736		4,302	655	515	655	515	515	655	515	515	655	515	515	655	515	515
290 TAXES OTHER THAN INCOME TAXES		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291 Other Income		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
292 INCOME BEFORE INCOME TAXES		(408,039)		(330,772)	(48,513)	(27,211)	(48,513)	(27,211)	(27,211)	(48,513)	(27,211)	(27,211)	(48,513)	(27,211)	(27,211)	(48,513)	(27,211)	(27,211)
				81%	12%	7%	12%	7%	7%	12%	7%	7%	12%	7%	7%	12%	7%	7%
293 FEDERAL INCOME TAXES		(47,472)		(38,473)	(5,643)	(3,169)	(5,643)	(3,169)	(3,169)	(5,643)	(3,169)	(3,169)	(5,643)	(3,169)	(3,169)	(5,643)	(3,169)	(3,169)
294 Federal Income Taxes-Current		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
295 State Net Income Tax		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
296 Subtotal - Income Taxes		(47,472)		(38,473)	(5,643)	(3,169)	(5,643)	(3,169)	(3,169)	(5,643)	(3,169)	(3,169)	(5,643)	(3,169)	(3,169)	(5,643)	(3,169)	(3,169)
297 NET OPERATING INCOME		(360,567)		(292,299)	(42,870)	(24,041)	(42,870)	(24,041)	(24,041)	(42,870)	(24,041)	(24,041)	(42,870)	(24,041)	(24,041)	(42,870)	(24,041)	(24,041)
298 RATE BASE		24,636		18,476	2,815	2,213	2,815	2,213	2,213	2,815	2,213	2,213	2,815	2,213	2,213	2,815	2,213	2,213
299 RATE OF RETURN		-1463.60%		-1582.07%	-1523.08%	-1086.29%	-1523.08%	-1086.29%	-1086.29%	-1523.08%	-1086.29%	-1086.29%	-1523.08%	-1086.29%	-1086.29%	-1523.08%	-1086.29%	-1086.29%
300 Unitized		(183.00)		(197.81)	(190.43)	(135.82)	(190.43)	(135.82)	(135.82)	(190.43)	(135.82)	(135.82)	(190.43)	(135.82)	(135.82)	(190.43)	(135.82)	(135.82)

Witness: Russell A. Feingold

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Supply Commodity

Account <u>Description</u>	Account <u>Code</u>	Supply Commodity <u>Dollars</u>	Supply Commodity Allocation <u>Factor</u>	Allocation Phase				
				Residential <u>Service</u>	Small <u>General Service</u>	Medium <u>General Service</u>	Large <u>General Service</u>	
301 REVENUE REQUIREMENTS ANALYSIS								
302 System Average Rate of Return Achieved		8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
303 RATE BASE		24,636		18,476	2,815	2,213	1,132	
304 OPERATING EXPENSES				203,358,618	30,992,173	24,436,755	12,577,242	
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	
306 ADMINISTRATIVE & GENERAL EXPENSES		1,068		866	127	71	4	
307 DEPRECIATION EXPENSE		5,736		4,302	655	515	264	
308 GENERAL TAXES		0		0	0	0	0	
309 TOTAL		271,371,592		203,363,785	30,992,955	24,437,342	12,577,510	
310 RETURN ON RATEBASE		1,970		1,478	225	177	91	
		Ratio of Taxes						
		to Return						
311 FIT ON RETURN				319	49	38	20	
312 State Income Tax on Return		426	0.216042209	0	0	0	0	
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0	
314 Additional Late Fees		0		0	0	0	0	
315 TOTAL REVENUE REQUIREMENT		271,373,988		203,365,582	30,993,229	24,437,557	12,577,620	

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Storage Demand

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium General Service			Large General Service		
				122	24	37	37	0	0	43	0	0
1 1: RATE BASE												
2 I. GAS PLANT IN SERVICE												
3 A. INTANGIBLE PLANT												
4 Organization	301	226	STORPT-D	122	24	37						
5 Franchise and Consents	302	0	STORPT-D	0	0	0						
6 Miscellaneous Intangible Plant	303	722,436	STOR_303-D	388,570	78,043	116,876						138,946
7 Subtotal - INTANGIBLE PLANT	301-303	722,662		388,691	78,068	116,913						138,990
8 B. PRODUCTION PLANT												
9 Other Land & Land Rights-Land	325	0	STORPT-D	0	0	0						0
10 Gas Well Structures	326	0	STORPT-D	0	0	0						0
11 Field Compressor Station Structures	327	0	STORPT-D	0	0	0						0
12 Field M&R Station Structures	328	0	STORPT-D	0	0	0						0
13 Other Structures	329	0	STORPT-D	0	0	0						0
14 Producing Gas Wells-Well Construction	330, 331	0	STORPT-D	0	0	0						0
15 Field Lines	332	0	STORPT-D	0	0	0						0
16 Field Compressor Station Equipment	333	0	STORPT-D	0	0	0						0
17 Field M&R Station Equip-Company	334	0	STORPT-D	0	0	0						0
18 Drilling & Cleaning Equipment	335	0	STORPT-D	0	0	0						0
19 Other Equipment-Other	337	0	STORPT-D	0	0	0						0
20 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0						0
21 C. NATURAL GAS STORAGE & PROCESSING PLANT												
22 Land and Land Rights	350	63,624	STORPT-D	34,221	6,873	10,293						12,237
23 Structures and Improvements	351	1,733,972	STORPT-D	932,635	187,318	280,524						333,495
24 Wells-Well Equipment	352	1,868,356	DesignDay	1,043,932	210,276	310,549						303,598
25 Lines	353	2,134,447	Winter6	957,957	189,460	304,956						682,075
26 Compressor Station Equipment - Other	354	7,556,584	DesignDay	4,222,195	850,464	1,256,019						1,227,907
27 M&R Equipment-Meters & Gauges	355	75,749	Winter6	33,997	6,724	10,823						24,206
28 Other Equipment	357	30,184	STORPT-D	16,235	3,261	4,883						5,805
29 Subtotal - STORAGE PLANT	350-363	13,462,916		7,241,172	1,454,375	2,178,046						2,589,323
30 D. TRANSMISSION PLANT												
31 Land & Land Rights	365	0	STORPT-D	0	0	0						0
32 Structures & Improvements	366	0	STORPT-D	0	0	0						0
33 Mains	367	0	STORPT-D	0	0	0						0
34 Compressor Station Equipment	368	0	STORPT-D	0	0	0						0
35 M&R Station Equipment	369	0	STORPT-D	0	0	0						0
36 Other Equipment	371	0	STORPT-D	0	0	0						0
37 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0						0

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Storage Demand

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service			
E. DISTRIBUTION PLANT																		
39 Land and Land Rights	374	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	380	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	381	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F. GENERAL PLANT																		
52 Land and Land Rights	389	1,086	STORPT-D	584	117	176	209	176	176	176	176	176	176	176	176	176	176	176
53 Structures and Improvements	390	67,031	STORPT-D	36,053	7,241	10,844	12,892	10,844	10,844	10,844	10,844	10,844	10,844	10,844	10,844	10,844	10,844	10,844
54 Office Furniture and Equipment	391	45,837	STORPT-D	24,654	4,952	7,416	8,816	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416
55 Transportation Equipment	392	294,836	STORPT-D	158,581	31,851	47,699	56,706	47,699	47,699	47,699	47,699	47,699	47,699	47,699	47,699	47,699	47,699	47,699
56 Stores Equipment	393	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	33,953	STORPT-D	18,262	3,668	5,493	6,530	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493
58 Laboratory Equipment	395	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	40,694	STORPT-D	21,888	4,396	6,584	7,827	6,584	6,584	6,584	6,584	6,584	6,584	6,584	6,584	6,584	6,584	6,584
60 Communication Equipment	397	166,477	STORPT-D	89,542	17,984	26,933	32,019	26,933	26,933	26,933	26,933	26,933	26,933	26,933	26,933	26,933	26,933	26,933
61 Miscellaneous Equipment	398	1,083	STORPT-D	582	117	175	208	175	175	175	175	175	175	175	175	175	175	175
62 Other Tangible Plant	399	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	650,998		350,146	70,326	105,319	125,206	105,319	105,319	105,319	105,319	105,319	105,319	105,319	105,319	105,319	105,319	105,319
64 TOTAL PLANT IN SERVICE		14,836,576		7,980,009	1,602,769	2,400,279	2,853,519	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279
65 G. UTILITY PLANT	105	0	STORPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66 TOTAL UTILITY PLANT		14,836,576		7,980,009	1,602,769	2,400,279	2,853,519	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279	2,400,279

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Storage Demand

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium General Service			Large General Service														
				183,617	36,879	55,229	694,564	1,040,167	1,236,579	3,458,156	1,572	2,354	2,798											
67 II. DEPRECIATION RESERVE																								
68 Intangible Plant	303	341,384	STOR_Intang-D	183,617	36,879	55,229	694,564	1,040,167	1,236,579	3,458,156	1,572	2,354	2,798											
69 Production Plant	325-337	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
70 Storage Plant	350-357	6,429,466	STORPT-D	3,458,156	694,564	1,040,167																		
71 Transmission	365-371	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
72 Distribution Land Structures & Improvements	374-375	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
73 Distribution Mains	376	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
74 Distribution M&R General	378	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
75 Distribution Services	380	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
76 Distribution - Meters	381	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
77 Distribution - Meters Installations	382	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
78 Industrial M & R Station Equipment - Other	385	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
79 Other Property on Customers Premises	386	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
80 Other Equipment	387	0	STORPT-D	0	0	0	0	0	0	0	0	0	0											
81 General Plant	389-399	244,375	STORPT-D	131,440	26,399	39,535																		
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		7,015,225		3,773,213	757,842	1,134,931																		
83 Retirement Obligation		0	STORPT-D	0	0	0																		
84 TOTAL - DEPRECIATION RESERVE		7,015,225		3,773,213	757,842	1,134,931																		
85 III. OTHER RATE BASE ITEMS																								
86 Gas Storage Underground - NonCurrent		0	STORPT-D	0	0	0																		
87 Gas Stored Underground - Current		0	STORPT-D	0	0	0																		
88 Materials and Supplies		14,550	STORPT-D	7,826	1,572	2,354																		
89 Prepayments		29,125	STORO&M-D	15,665	3,146	4,712																		
90 Cash Working Capital		159,916	STORPT-D	86,013	17,275	25,871																		
91 Deferred Income Taxes		(944,416)	STORPT-D	(507,964)	(102,024)	(152,789)																		
92 Customer Advances and Deposits		0	STORPT-D	0	0	0																		
93 Total - OTHER RATE BASE ITEMS		(740,825)		(398,460)	(80,030)	(119,851)																		
94 TOTAL RATE BASE (Excl. Working Capital)		7,080,526		3,808,336	764,897	1,145,496																		
95 Gas Purchases Cash Working Capital		0	STORO&M-D	0	0	0																		
96 TOTAL RATE BASE		7,080,526		3,808,336	764,897	1,145,496																		

Account Description	Account Code	Allocation Phase					
		Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service
97 2: EXPENSES							
98 I. OPERATION & MAINTENANCE EXPENSE							
99 A. NATURAL GAS PRODUCTION EXPENSES							
100 1. Natural Gas Production and Gathering							
101 Operation Supervision & Engineering	750	0	STORPT-D	0	0	0	0
102 Production Maps	751	0	STORPT-D	0	0	0	0
103 Gas Wells Expense	752	0	STORPT-D	0	0	0	0
104 Field Lines Expense	753	0	STORPT-D	0	0	0	0
105 Field Compressor Station Expense	754756	0	STORPT-D	0	0	0	0
106 Other Expense	759	0	STORPT-D	0	0	0	0
107 Rents	760	0	STORPT-D	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0
109 Maint Supervision & Engineering	762	0	STORPT-D	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	STORPT-D	0	0	0	0
111 Field Lines	764, 787	0	STORPT-D	0	0	0	0
112 Field Meas/Reg	765, 766	0	STORPT-D	0	0	0	0
113 Other Equipment	769	0	STORPT-D	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0	0	0	0	0	0
115 Subtotal - Production and Gathering	751-787	0	0	0	0	0	0
116 2. Other Gas Supply Expenses							
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Storage Demand

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Medium General Service			Large General Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service		
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES												
124 Wells Expense	816	6,546	STORPT-D	3,521	707	1,059	1,259					
125 Lines Expenses	817	1,567	STORPT-D	843	169	254	301					
126 Compressor Station Expenses	818	625,975	STORPT-D	336,687	67,623	101,271	120,394					
127 Compressor Station Fuel	819	0	STORPT-D	0	0	0	0					
128 Meas/Reg Station Expenses	820	664	STORPT-D	357	72	107	128					
129 Gas Losses	823	0	STORPT-D	0	0	0	0					
130 Other Expenses	824	167	STORPT-D	90	18	27	32					
131 Storage Well Royalties	825	7,550	STORPT-D	4,061	816	1,221	1,452					
132 Subtotal - Operations Accounts	816-825	642,469		345,559	69,405	103,939	123,566					
133 Maint. of Structures & Improvements	831	112	STORPT-D	60	12	18	22					
134 Maint. of Reservoirs and Wells	832	2,182	STORPT-D	1,174	236	353	420					
135 Maint. of Lines	833	22,434	STORPT-D	12,066	2,424	3,629	4,315					
136 Maint. of Compressor Station Equipment	834	303,536	STORPT-D	163,260	32,790	49,106	58,379					
137 Maint. of Meas/Reg Station Equipment	835	188	STORPT-D	101	20	30	36					
138 Maint. Of Other Equipment	837	165	STORPT-D	89	18	27	32					
139 Subtotal - Maintenance Accounts	831-837	328,617		176,750	35,500	53,164	63,203					
140 Subtotal - STORAGE EXPENSES	816-837	971,086		522,309	104,905	157,103	186,769					
141 C. TRANSMISSION EXPENSES												
142 Supervision/Engineering	850	0	STORPT-D	0	0	0	0					
143 Compressor Station Labor & Expenses	853	0	STORPT-D	0	0	0	0					
144 Mains Expense	856	0	STORPT-D	0	0	0	0					
145 Meas/Reg Station Expenses	857	0	STORPT-D	0	0	0	0					
146 Transmission/Compressor Ga	858	0	STORPT-D	0	0	0	0					
147 Other Expenses	859	0	STORPT-D	0	0	0	0					
148 Rents	860	0	STORPT-D	0	0	0	0					
149 Subtotal - Operation Accounts	856-860	0		0	0	0	0					
150 Maint. of Structures & Improvements	862	0	STORPT-D	0	0	0	0					
151 Maint. of Mains	863	0	STORPT-D	0	0	0	0					
152 Maint. Of Compressor Station	864	0	STORPT-D	0	0	0	0					
153 Maint. Of Meas/Reg Station Equipment	865	0	STORPT-D	0	0	0	0					
154 Maint. of Communication Equipment	866	0	STORPT-D	0	0	0	0					
155 Maint of Other Equipment	867	0	STORPT-D	0	0	0	0					
156 Subtotal - Maintenance Accounts	863-867	0		0	0	0	0					
157 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0	0					

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Storage Demand

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service						
				Residential Service	Small General Service	Medium General Service	Residential Service	Small General Service	Medium General Service	Residential Service	Small General Service	Medium General Service	Residential Service	Small General Service	Medium General Service				
235 VII. TAXES OTHER THAN INCOME TAXES																			
236 A. General Taxes																			
237 Payroll Taxes	408.15	60,509	STORLABOR-D	32,545	6,537	9,789	11,638												
238 Plant Related Taxes	408.17	21,349	STORPT-D	11,483	2,306	3,454	4,106												
239 Gas Related	408.18	0	STORPT-D	0	0	0	0												
240 Subtotal - General Taxes		81,858		44,028	8,843	13,243	15,744												
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	2,114,022		1,137,049	228,374	342,009	406,590												
242 B. Revenue Taxes: (GRT)																			
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0												
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0												
245 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0												
246 C. Income Taxes																			
247 Fed & State Income Taxes Based on Net Income	409	(144,269)	STOR_PreTax-D	(60,750)	(17,815)	(28,388)	(37,316)												
248 Other	409	0	STORREVREQ-D	0	0	0	0												
249 Subtotal - Income Taxes		(144,269)		(60,750)	(17,815)	(28,388)	(37,316)												
250 TOTAL TAXES (Excl. General Taxes)		(144,269)		(60,750)	(17,815)	(28,388)	(37,316)												
251 TOTAL EXPENSES		1,969,753		1,076,300	210,559	313,621	369,274												
252 3: OPERATING REVENUES																			
253 Sales & Transportation Operating Revenues	480-485	851,281	Non-gas_Revenue	599,580	72,232	96,538	82,930												
254 Gas Revenues		0	Gas_Revenue	0	0	0	0												
255 Forfeited Discounts	487	9,942	Collections	9,400	302	173	67												
256 Miscellaneous Service Revenues		7,345	ConnectionFee	4,711	2,352	275	6												
257 Gathering		0	Non-gas_Revenue	0	0	0	0												
258 Intercompany Software License Fees		259	Non-gas_Revenue	183	22	29	25												
259 Pooling		4,359	Transport-Thru	585	250	859	2,665												
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0												
261 Royalties		1	Non-gas_Revenue	0	0	0	0												
262 Tax Discount		(0)	Non-gas_Revenue	(0)	(0)	(0)	(0)												
262 Rent from Gas Property		791	STORPT-D	425	85	128	152												
263 Total - OPERATING REVENUES		873,976		614,884	75,243	98,003	85,846												
264 Other Income	412	0	STORREVREQ-D	0	0	0	0												
265 NET INCOME		(1,095,777)		(461,416)	(135,315)	(215,618)	(283,428)												
266 Return		-15.48%		-12.12%	-17.69%	-18.82%	-20.81%												

Witness: Russell A. Feingold

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Storage Demand

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				599,580	72,232	96,538	82,930	0	0	0	0	0	0	0	0
267 SUMMARY															
268 OPERATING REVENUES															
269 Sales & Transportation Operating Revenues		851,281		599,580	72,232	96,538	82,930	0	0	0	0	0	0	0	0
270 Gas Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
271 Forfeited Discounts		9,942		9,400	302	173	67	0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		7,345		4,711	2,352	275	6	0	0	0	0	0	0	0	0
273 Gathering		0		0	0	0	0	0	0	0	0	0	0	0	0
274 Intercompany Software License Fees		259		183	22	29	25	0	0	0	0	0	0	0	0
275 Pooling		4,359		585	250	859	2,665	0	0	0	0	0	0	0	0
276 Direct Customer Cashouts		0		0	0	0	0	0	0	0	0	0	0	0	0
277 Royalties		1		0	0	0	0	0	0	0	0	0	0	0	0
278 Tax Discount		(0)		(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	0
278 Rent from Gas Property		791		425	85	128	152	0	0	0	0	0	0	0	0
280 Total Operating Revenues		873,976		614,884	75,243	98,003	85,846	0	0	0	0	0	0	0	0
281 EXPENSES															
282 Production Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		971,086		522,309	104,905	157,103	186,769	0	0	0	0	0	0	0	0
284 Transmission Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
285 Distribution Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
286 Total Operating Expenses		971,086		522,309	104,905	157,103	186,769	0	0	0	0	0	0	0	0
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES															
288 ADMINISTRATIVE & GENERAL EXPENSES		629,826		338,759	68,039	101,894	121,135	0	0	0	0	0	0	0	0
289 DEPRECIATION EXPENSE		431,252		231,953	46,587	69,768	82,943	0	0	0	0	0	0	0	0
290 TAXES OTHER THAN INCOME TAXES															
291 Other Income		81,858		44,028	8,843	13,243	15,744	0	0	0	0	0	0	0	0
292 INCOME BEFORE INCOME TAXES		(1,240,046)		(522,165)	(153,131)	(244,006)	(320,744)	0	0	0	0	0	0	0	0
293 FEDERAL INCOME TAXES															
294 Federal Income Taxes-Current		(144,269)		42%	12%	20%	26%	0	0	0	0	0	0	0	0
295 State Net Income Tax		(144,269)		42%	12%	20%	26%	0	0	0	0	0	0	0	0
296 Subtotal - Income Taxes		(144,269)		(60,750)	(17,815)	(28,388)	(37,316)	0	0	0	0	0	0	0	0
297 NET OPERATING INCOME		(1,095,777)		(461,416)	(135,315)	(215,618)	(283,428)	0	0	0	0	0	0	0	0
298 RATE BASE		7,080,526		3,808,336	764,897	1,145,496	1,361,798	0	0	0	0	0	0	0	0
299 RATE OF RETURN		-15.48%		-12.12%	-17.69%	-18.82%	-20.81%	0	0	0	0	0	0	0	0
300 Unitized		(1.93)		(1.51)	(2.21)	(2.35)	(2.60)	0	0	0	0	0	0	0	0

Witness: Russell A. Feingold

Allocation Phase
Storage Demand

Account Description	Account Code	Storage Demand Dollars	Storage Demand Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service	8.00%	8.00%	8.00%
301 REVENUE REQUIREMENTS ANALYSIS										
302 System Average Rate of Return Achieved										
303 RATE BASE		7,080,526		3,808,336	764,897	1,145,496	1,361,798			
304 OPERATING EXPENSES		971,086		522,309	104,905	157,103	186,769			
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0			
306 ADMINISTRATIVE & GENERAL EXPENSES		629,826		338,759	68,039	101,894	121,135			
307 DEPRECIATION EXPENSE		431,252		231,953	46,587	69,768	82,943			
308 GENERAL TAXES		81,858		44,028	8,843	13,243	15,744			
309 TOTAL		2,114,022		1,137,049	228,374	342,009	406,590			
310 RETURN ON RATEBASE		566,301		304,591	61,177	91,617	108,917			
311 FIT ON RETURN		122,345	0.216042209	65,805	13,217	19,793	23,531			
312 State Income Tax on Return		0	GRT_T-F	0	0	0	0			
313 Increase in Uncoil		0		0	0	0	0			
314 Additional Late Fees		0		0	0	0	0			
315 TOTAL REVENUE REQUIREMENT		2,802,668		1,507,445	302,767	453,419	539,037			

Ratio of Taxes
to Return

Allocation Phase
Storage Commodity

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service			
E. DISTRIBUTION PLANT															
39 Land and Land Rights	374	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	380	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	381	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0	0	0	0
F. GENERAL PLANT															
52 Land and Land Rights	389	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
53 Structures and Improvements	390	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
54 Office Furniture and Equipment	391	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
55 Transportation Equipment	392	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
56 Stores Equipment	393	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
58 Laboratory Equipment	395	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
60 Communication Equipment	397	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
61 Miscellaneous Equipment	398	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
62 Other Tangible Plant	399	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	0		0	0	0	0	0	0	0	0	0	0	0	0
64 TOTAL PLANT IN SERVICE		295,025		132,410	26,187	42,151	26,187	42,151	94,277						
65 G. UTILITY PLANT	105	0	STORPT-E	0	0	0	0	0	0	0	0	0	0	0	0
66 TOTAL UTILITY PLANT		295,025		132,410	26,187	42,151	26,187	42,151	94,277						

Allocation Phase
Storage Commodity

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor			Residential Service	Small General Service	Medium General Service	Large General Service
			STOR	INTANG	E				
67 II. DEPRECIATION RESERVE									
68 Intangible Plant	303	139,369	STOR	INTANG	E	62,550	12,371	19,912	44,536
69 Production Plant	325-337	0	STOR	E		0	0	0	0
70 Storage Plant	350-357	0	STOR	E		0	0	0	0
71 Transmission	365-371	0	STOR	E		0	0	0	0
72 Distribution Land Structures & Improvements	374-375	0	STOR	E		0	0	0	0
73 Distribution Mains	376	0	STOR	E		0	0	0	0
74 Distribution M&R General	378	0	STOR	E		0	0	0	0
75 Distribution Services	380	0	STOR	E		0	0	0	0
76 Distribution - Meters	381	0	STOR	E		0	0	0	0
77 Distribution - Meters Installations	382	0	STOR	E		0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	STOR	E		0	0	0	0
79 Other Property on Customers Premises	386	0	STOR	E		0	0	0	0
80 Other Equipment	387	0	STOR	E		0	0	0	0
81 General Plant	389-399	0	STOR	E		0	0	0	0
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		139,369				62,550	12,371	19,912	44,536
83 Retirement Obligation		0	STOR	E		0	0	0	0
84 TOTAL - DEPRECIATION RESERVE		139,369				62,550	12,371	19,912	44,536
85 III. OTHER RATE BASE ITEMS									
86 Gas Storage Underground - NonCurrent		0	STOR	E		0	0	0	0
87 Gas Stored Underground - Current		31,115,826	Winter6			13,965,037	2,761,930	4,445,622	9,943,238
88 Materials and Supplies		0	STOR	E		0	0	0	0
89 Prepayments		0	STOR	E		0	0	0	0
90 Cash Working Capital		0	STOR	E		0	0	0	0
91 Deferred Income Taxes		0	STOR	E		0	0	0	0
92 Customer Advances and Deposits		0	STOR	E		0	0	0	0
93 Total - OTHER RATE BASE ITEMS		31,115,826				13,965,037	2,761,930	4,445,622	9,943,238
94 TOTAL RATE BASE (Excl. Working Capital)		31,271,482				14,034,896	2,775,746	4,467,861	9,992,978
95 Gas Purchases Cash Working Capital		0	STOR	M-E		0	0	0	0
96 TOTAL RATE BASE		31,271,482				14,034,896	2,775,746	4,467,861	9,992,978

Account Description	Account Code	Allocation Phase					
		Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service
97 2: EXPENSES							
98 I. OPERATION & MAINTENANCE EXPENSE							
99 A. NATURAL GAS PRODUCTION EXPENSES							
100 1. Natural Gas Production and Gathering							
101 Operation Supervision & Engineering	750	0	STORPT-E	0	0	0	0
102 Production Maps	751	0	STORPT-E	0	0	0	0
103 Gas Wells Expense	752	0	STORPT-E	0	0	0	0
104 Field Lines Expense	753	0	STORPT-E	0	0	0	0
105 Field Compressor Station Expense	754756	0	STORPT-E	0	0	0	0
106 Other Expense	759	0	STORPT-E	0	0	0	0
107 Rents	760	0	STORPT-E	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0
109 Maint Supervision & Engineering	762	0	STORPT-E	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	STORPT-E	0	0	0	0
111 Field Lines	764, 787	0	STORPT-E	0	0	0	0
112 Field Meas/Reg	765, 766	0	STORPT-E	0	0	0	0
113 Other Equipment	769	0	STORPT-E	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0
116 2. Other Gas Supply Expenses							
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0	0	0	0	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Storage Commodity

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				660,411	79,560	106,333	0	332	190	303	0	0	0	0	0
267 SUMMARY															
268 OPERATING REVENUES															
269 Sales & Transportation Operating Revenues		937,648		660,411	79,560	106,333	0	0	0	0	0	0	0	0	91,344
270 Gas Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
271 Forfeited Discounts		10,950		10,354	332	190	0	0	0	0	0	0	0	0	74
272 Miscellaneous Service Revenues		8,090		5,189	2,591	303	0	0	0	0	0	0	0	0	7
273 Gathering		0		0	0	0	0	0	0	0	0	0	0	0	0
274 Intercompany Software License Fees		286		201	24	32	0	0	0	0	0	0	0	0	28
275 Pooling		4,801		644	276	946	0	0	0	0	0	0	0	0	2,935
276 Direct Customer Cashouts		0		0	0	0	0	0	0	0	0	0	0	0	0
277 Royalties		1		1	0	0	0	0	0	0	0	0	0	0	0
278 Tax Discount		(0)		(0)	(0)	(0)	0	0	0	0	0	0	0	0	(0)
278 Rent from Gas Property		0		0	0	0	0	0	0	0	0	0	0	0	0
280 Total Operating Revenues		961,775		676,799	82,783	107,806	0	0	0	0	0	0	0	0	94,388
281 EXPENSES															
282 Production Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0	0	0	0	0	0	0	0
284 Transmission Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
285 Distribution Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
286 Total Operating Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES															
288 ADMINISTRATIVE & GENERAL EXPENSES		8,907		3,997	791	1,273	0	0	0	0	0	0	0	0	2,846
289 DEPRECIATION EXPENSE		36,244		16,267	3,217	5,178	0	0	0	0	0	0	0	0	11,582
290 TAXES OTHER THAN INCOME TAXES															
291 Other Income		425		191	38	61	0	0	0	0	0	0	0	0	136
292 INCOME BEFORE INCOME TAXES		916,200		656,344	78,738	101,294	0	0	0	0	0	0	0	0	79,824
293 FEDERAL INCOME TAXES															
294 Federal Income Taxes-Current		106,592		72%	9%	11%	0	0	0	0	0	0	0	0	9%
295 State Net Income Tax		0		72%	9%	11%	0	0	0	0	0	0	0	0	9%
296 Subtotal - Income Taxes		106,592		76,360	9,160	11,785	0	0	0	0	0	0	0	0	9,287
297 NET OPERATING INCOME															
298 RATE BASE		809,608		579,984	69,577	89,509	0	0	0	0	0	0	0	0	70,537
299 RATE OF RETURN		31,271,482		14,034,896	2,775,746	4,467,861	0	0	0	0	0	0	0	0	9,992,978
300 Unitized		2.59%		4.13%	2.51%	2.00%	0.32	0.31	0.25	0.25	0.25	0.25	0.25	0.25	0.71%
		0.32		0.52	0.31	0.25	0.32	0.31	0.25	0.25	0.25	0.25	0.25	0.25	0.09

Witness: Russell A. Feingold

Allocation Phase
Storage Commodity

Account Description	Account Code	Storage Commodity Dollars	Storage Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				14,034,896	2,775,746	4,467,861	2,775,746	4,467,861	2,775,746	4,467,861	2,775,746	4,467,861	2,775,746	4,467,861	
301 REVENUE REQUIREMENTS ANALYSIS				8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
302 System Average Rate of Return Achieved															
303 RATE BASE		31,271,482			14,034,896	2,775,746	4,467,861	2,775,746	4,467,861	2,775,746	4,467,861	2,775,746	4,467,861	2,775,746	4,467,861
304 OPERATING EXPENSES		0			0	0	0	0	0	0	0	0	0	0	0
305 CUST. ACCTS., SERVICES, & SALES EXP.		0			0	0	0	0	0	0	0	0	0	0	0
306 ADMINISTRATIVE & GENERAL EXPENSES		8,907			3,997	791	1,273	791	1,273	791	1,273	791	1,273	791	1,273
307 DEPRECIATION EXPENSE		36,244			16,267	3,217	5,178	3,217	5,178	3,217	5,178	3,217	5,178	3,217	5,178
308 GENERAL TAXES		425			191	38	61	38	61	38	61	38	61	38	61
309 TOTAL		45,576			20,455	4,045	6,512	4,045	6,512	4,045	6,512	4,045	6,512	4,045	6,512
310 RETURN ON RATEBASE		2,501,096			1,122,512	222,004	357,340	222,004	357,340	222,004	357,340	222,004	357,340	222,004	357,340
311 FIT ON RETURN															
312 State Income Tax on Return		540,342	0.216042209		242,510	47,962	77,201	47,962	77,201	47,962	77,201	47,962	77,201	47,962	77,201
313 Increase in Uncoll		0	GRT_T-F		0	0	0	0	0	0	0	0	0	0	0
314 Additional Late Fees		0			0	0	0	0	0	0	0	0	0	0	0
315 TOTAL REVENUE REQUIREMENT		3,087,014			1,385,477	274,012	441,052	274,012	441,052	274,012	441,052	274,012	441,052	274,012	441,052

Ratio of Taxes
to Return

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Transmission Demand

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium General Service			Large General Service			
				1,900	383	565	1,015,497	992,768	1,016,062	992,768	992,768		
1 1: RATE BASE													
2 I. GAS PLANT IN SERVICE													
3 A. INTANGIBLE PLANT													
4 Organization	301	3,400	TRANPT-D	1,900	383	565							552
5 Franchise and Consents	302	0	TRANPT-D	0	0	0							0
6 Miscellaneous Intangible Plant	303	6,109,531	TRAN_303-D	3,413,663	687,604	1,015,497							992,768
7 Subtotal - INTANGIBLE PLANT	301-303	6,112,931		3,415,563	687,986	1,016,062							992,768
8 B. PRODUCTION PLANT													
9 Other Land & Land Rights-Land	325	0	TRANPT-D	0	0	0							0
10 Gas Well Structures	326	0	TRANPT-D	0	0	0							0
11 Field Compressor Station Structures	327	0	TRANPT-D	0	0	0							0
12 Field M&R Station Structures	328	0	TRANPT-D	0	0	0							0
13 Other Structures	329	0	TRANPT-D	0	0	0							0
14 Producing Gas Wells-Well Construction	330, 331	0	TRANPT-D	0	0	0							0
15 Field Lines	332	0	TRANPT-D	0	0	0							0
16 Field Compressor Station Equipment	333	0	TRANPT-D	0	0	0							0
17 Field M&R Station Equip-Company	334	0	TRANPT-D	0	0	0							0
18 Drilling & Cleaning Equipment	335	0	TRANPT-D	0	0	0							0
19 Other Equipment-Other	337	0	TRANPT-D	0	0	0							0
20 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0							0
21 C. NATURAL GAS STORAGE & PROCESSING PLANT													
22 Land and Land Rights	350	0	TRANPT-D	0	0	0							0
23 Structures and Improvements	351	0	TRANPT-D	0	0	0							0
24 Wells-Well Equipment	352	0	TRANPT-D	0	0	0							0
25 Lines	353	0	TRANPT-D	0	0	0							0
26 Compressor Station Equipment - Other	354	0	TRANPT-D	0	0	0							0
27 M&R Equipment-Meters & Gauges	355	0	TRANPT-D	0	0	0							0
28 Other Equipment	357	0	TRANPT-D	0	0	0							0
29 Subtotal - STORAGE PLANT	350-363	0		0	0	0							0
30 D. TRANSMISSION PLANT													
31 Land & Land Rights	365	3,036,718	TRANPT-D	1,696,747	341,771	504,749							493,451
32 Structures & Improvements	366	2,931,326	TRANPT-D	1,637,860	329,909	487,231							476,326
33 Mains	367	148,893,346	DesignDay	83,193,237	16,757,362	24,748,331							24,194,417
34 Compressor Station Equipment	368	11,366,542	DesignDay	6,350,985	1,279,260	1,889,292							1,847,006
35 M&R Station Equipment	369	33,706,719	DesignDay	18,833,421	3,793,559	5,602,568							5,477,172
36 Other Equipment	371	2,464,382	TRANPT-D	1,376,958	277,357	409,618							400,450
37 Subtotal - TRANSMISSION PLANT	365-371	202,399,033		113,089,208	22,779,217	33,641,787							32,888,821

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Transmission Demand

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
				Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service	Residential Service	Small General Service	Medium General Service	Large General Service		
E. DISTRIBUTION PLANT																	
39 Land and Land Rights	374	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	376	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	380	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 Meters	381	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
F. GENERAL PLANT																	
52 Land and Land Rights	389	16,331	TRANPT-D	9,125	1,838	2,714	1,838	2,714	2,714	2,654	2,654	2,654	2,654	2,654	2,654	2,654	2,654
53 Structures and Improvements	390	1,007,734	TRANPT-D	563,065	113,417	167,501	113,417	167,501	167,501	163,752	163,752	163,752	163,752	163,752	163,752	163,752	163,752
54 Office Furniture and Equipment	391	689,107	TRANPT-D	385,034	77,556	114,540	77,556	114,540	114,540	111,976	111,976	111,976	111,976	111,976	111,976	111,976	111,976
55 Transportation Equipment	392	4,432,517	TRANPT-D	2,476,641	498,862	736,751	498,862	736,751	736,751	720,262	720,262	720,262	720,262	720,262	720,262	720,262	720,262
56 Stores Equipment	393	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	510,443	TRANPT-D	285,207	57,448	84,843	57,448	84,843	84,843	82,944	82,944	82,944	82,944	82,944	82,944	82,944	82,944
58 Laboratory Equipment	395	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	611,788	TRANPT-D	341,833	68,854	101,688	68,854	101,688	101,688	99,412	99,412	99,412	99,412	99,412	99,412	99,412	99,412
60 Communication Equipment	397	2,502,788	TRANPT-D	1,398,417	281,679	416,001	281,679	416,001	416,001	406,690	406,690	406,690	406,690	406,690	406,690	406,690	406,690
61 Miscellaneous Equipment	398	16,276	TRANPT-D	9,094	1,832	2,705	1,832	2,705	2,705	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645
62 Other Tangible Plant	399	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	9,786,983		5,468,416	1,101,487	1,626,745	1,101,487	1,626,745	1,626,745	1,590,335	1,590,335	1,590,335	1,590,335	1,590,335	1,590,335	1,590,335	1,590,335
64 TOTAL PLANT IN SERVICE		218,298,948		121,973,187	24,568,690	36,284,594	24,568,690	36,284,594	36,284,594	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477
65 G. UTILITY PLANT	105	0	TRANPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66 TOTAL UTILITY PLANT		218,298,948		121,973,187	24,568,690	36,284,594	24,568,690	36,284,594	36,284,594	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477	35,472,477

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Transmission Demand

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium General Service			Large General Service				
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service		
196 V. ADMINISTRATIVE & GENERAL EXPENSES														
197 A. Labor-Related:														
198 Administrative & General Salaries	920	976,401	TRANLABOR-D	545,558	109,890	162,293	158,660							
199 Office Supplies & Expenses	921	357,896	TRANLABOR-D	199,972	40,280	59,488	58,156							
200 Admin. Expenses Transferred-Credit	922	(947,472)	TRANLABOR-D	(529,394)	(106,634)	(157,484)	(153,959)							
201 Outside Services Employed	923	645,172	TRANLABOR-D	360,486	72,612	107,237	104,837							
202 Employee Pensions and Benefits	926	855,874	TRANLABOR-D	478,214	96,325	142,259	139,075							
203 Subtotal - A&G Labor-Related	920-923, 926	1,887,870		1,054,836	212,472	313,793	306,769							
204 B. Plant-Related:														
205 Property Insurance	924	20,044	TRANPT-D	11,200	2,256	3,332	3,257							
206 Injuries and Damages	925	558,376	TRANPT-D	311,989	62,843	92,811	90,733							
207 Maintenance of General Plant	932	12,040	TRANGENPTXL-D	6,727	1,355	2,001	1,956							
208 Subtotal - A&G Plant-Related		590,461		329,916	66,454	98,144	95,947							
209 C. Other-Related:														
210 Franchise Requirements	927	0	TRANL/P-D	0	0	0	0							
211 Regulatory Commission Expenses	928	65,060	TRANREVREQ-D	36,352	7,322	10,814	10,572							
212 Duplicate Charges - Credit	929	0	TRANL/P-D	0	0	0	0							
213 Misc. Gen'l Expenses	930	263,128	TRANL/P-D	147,021	29,614	43,736	42,757							
214 Rents	931	146,550	TRANL/P-D	81,884	16,494	24,359	23,814							
215 Subtotal - A&G Other-Related	927-931	474,738		265,257	53,430	78,909	77,142							
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	2,953,069		1,650,009	332,356	490,845	479,859							
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		7,511,791		4,197,167	845,423	1,248,573	1,220,628							
218														
219 VI. DEPRECIATION EXPENSE														
220 Intangible Plant	403	750,985	TRAN_Intang-D	419,608	84,520	124,825	122,031							
221 Production Plant	403	0	TRANPT-D	0	0	0	0							
222 Storage Plant	403	0	TRANPT-D	0	0	0	0							
223 Transmission	403	3,162,820	TRANPT-D	1,767,206	355,963	525,709	513,942							
224 Distribution Land Structures & Improvements	403	0	TRANPT-D	0	0	0	0							
225 Distribution Mains	403	0	TRANPT-D	0	0	0	0							
226 Distribution M&R General	403	0	TRANPT-D	0	0	0	0							
227 Distribution Services	403	0	TRANPT-D	0	0	0	0							
228 Distribution - Meters	403	0	TRANPT-D	0	0	0	0							
229 Distribution - Meters Installations	403.10	0	TRANPT-D	0	0	0	0							
230 Industrial M & R Station Equipment - Other	403.11	0	TRANPT-D	0	0	0	0							
231 Other Property on Customers Premises	403.12	0	TRANPT-D	0	0	0	0							
232 Other Equipment	403.13	0	TRANPT-D	0	0	0	0							
233 General Plant	403.14	695,070	TRANPT-D	388,366	78,227	115,531	112,945							
234 Total - DEPRECIATION EXPENSE	403	4,608,875		2,575,180	518,711	766,065	748,919							

Allocation Phase
Transmission Demand

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Medium General Service			Large General Service			
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service		
235 VII. TAXES OTHER THAN INCOME TAXES													
236 A. General Taxes													
237 Payroll Taxes	408.15	230,448	TRANLABOR-D	128,761	25,936	38,304	37,447						
238 Plant Related Taxes	408.17	327,341	TRANPT-D	182,900	36,841	54,409	53,191						
239 Gas Related	408.18	0	TRANPT-D	0	0	0	0						
240 Subtotal - General Taxes		557,789		311,661	62,777	92,713	90,638						
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	12,678,454		7,084,008	1,426,910	2,107,351	2,060,185						
242 B. Revenue Taxes: (GRT)													
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0						
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0						
245 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0						
246 C. Income Taxes													
247 Fed & State Income Taxes Based on Net Income	409	1,735,811	TRAN_PreTax-D	1,435,096	110,396	114,806	75,513						
248 Other	409	0	TRANREVREQ-D	0	0	0	0						
249 Subtotal - Income Taxes		1,735,811		1,435,096	110,396	114,806	75,513						
250 TOTAL TAXES (Excl. General Taxes)		1,735,811		1,435,096	110,396	114,806	75,513						
251 TOTAL EXPENSES		14,414,266		8,519,104	1,537,306	2,222,157	2,135,698						
252 3: OPERATING REVENUES													
253 Sales & Transportation Operating Revenues	480-485	26,894,434	Non-gas_Revenue	18,942,482	2,282,021	3,049,931	2,620,000						
254 Gas Revenues		0	Gas_Revenue	0	0	0	0						
255 Forfeited Discounts	487	314,085	Collections	296,976	9,526	5,464	2,119						
256 Miscellaneous Service Revenues		232,037	ConnectionFee	148,824	74,311	8,703	198						
257 Gathering		0	Non-gas_Revenue	0	0	0	0						
258 Intercompany Software License Fees		8,195	Non-gas_Revenue	5,772	695	929	798						
259 Pooling		137,714	Transport-Thru	18,467	7,906	27,143	84,197						
260 Direct Customer Cashouts		0	LGS_Direct	0	0	0	0						
261 Royalties		22	Non-gas_Revenue	16	2	3	2						
262 Tax Discount		42	Non-gas_Revenue	29	4	5	4						
262 Rent from Gas Property		11,885	TRANPT-D	6,641	1,338	1,931	1,931						
263 Total - OPERATING REVENUES		27,598,413		19,419,207	2,375,803	3,094,153	2,709,251						
264 Other Income	412	0	TRANREVREQ-D	0	0	0	0						
265 NET INCOME		13,184,147		10,900,102	838,497	871,995	573,552						
266 Return		10.40%		15.39%	5.88%	4.14%	2.79%						

Witness: Russell A. Feingold

Allocation Phase
Transmission Demand

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service		
				18,942,482	2,282,021	3,049,931	2,282,021	3,049,931	2,620,000	18,942,482	2,282,021	3,049,931	2,620,000		
267 SUMMARY															
268 OPERATING REVENUES															
269 Sales & Transportation Operating Revenues		26,894,434		18,942,482	2,282,021	3,049,931	2,282,021	3,049,931	2,620,000						
270 Gas Revenues		0		0	0	0	0	0	0						
271 Forfeited Discounts		314,085		296,976	9,526	5,464	9,526	5,464	2,119						
272 Miscellaneous Service Revenues		232,037		148,824	74,311	8,703	74,311	8,703	198						
273 Gathering		0		0	0	0	0	0	0						
274 Intercompany Software License Fees		8,195		5,772	695	929	695	929	798						
275 Pooling		137,714		18,467	7,906	27,143	7,906	27,143	84,197						
276 Direct Customer Cashouts		0		0	0	0	0	0	0						
277 Royalties		22		16	2	3	2	3	2						
278 Tax Discount		42		29	4	5	4	5	4						
278 Rent from Gas Property		11,885		6,641	1,338	1,975	1,338	1,975	1,931						
280 Total Operating Revenues		27,598,413		19,419,207	2,375,803	3,094,153	2,375,803	3,094,153	2,709,251						
281 EXPENSES															
282 Production Expenses		0		0	0	0	0	0	0						
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0	0						
284 Transmission Expenses		4,558,722		2,547,158	513,066	757,729	513,066	757,729	740,769						
285 Distribution Expenses		0		0	0	0	0	0	0						
286 Total Operating Expenses		4,558,722		2,547,158	513,066	757,729	513,066	757,729	740,769						
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES															
288 ADMINISTRATIVE & GENERAL EXPENSES		2,953,069		1,650,009	332,356	490,845	332,356	490,845	479,859						
289 DEPRECIATION EXPENSE		4,608,875		2,575,180	518,711	766,065	518,711	766,065	748,919						
290 TAXES OTHER THAN INCOME TAXES															
291 Other Income		557,789		311,661	62,777	92,713	62,777	92,713	90,638						
292 INCOME BEFORE INCOME TAXES		14,919,959		12,335,199	948,893	986,801	948,893	986,801	649,066						
293 FEDERAL INCOME TAXES															
294 Federal Income Taxes-Current		1,735,811		83%	6%	7%	6%	7%	4%						
295 State Net Income Tax		0		83%	6%	7%	6%	7%	4%						
296 Subtotal - Income Taxes		1,735,811		1,435,096	110,396	114,806	110,396	114,806	75,513						
297 NET OPERATING INCOME		13,184,147		10,900,102	838,497	871,995	838,497	871,995	573,552						
298 RATE BASE		126,718,552		70,803,207	14,261,675	21,062,544	14,261,675	21,062,544	20,591,125						
299 RATE OF RETURN		10.40%		15.39%	5.88%	4.14%	5.88%	4.14%	2.79%						
300 Unitized		1.30		1.92	0.74	0.52	0.74	0.52	0.35						

Witness: Russell A. Feingold

Allocation Phase
Transmission Demand

Account Description	Account Code	Transportation Demand Dollars	Transmission Demand Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service	8.00%	8.00%	8.00%
301 REVENUE REQUIREMENTS ANALYSIS										
302 System Average Rate of Return Achieved										
303 RATE BASE		126,718,552		70,803,207	14,261,675	21,062,544	20,591,125			
304 OPERATING EXPENSES		4,558,722		2,547,158	513,066	757,729	740,769			
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0			
306 ADMINISTRATIVE & GENERAL EXPENSES		2,953,069		1,650,009	332,356	490,845	479,859			
307 DEPRECIATION EXPENSE		4,608,875		2,575,180	518,711	766,065	748,919			
308 GENERAL TAXES		557,789		311,661	62,777	92,713	90,638			
309 TOTAL		12,678,454		7,084,008	1,426,910	2,107,351	2,060,185			
310 RETURN ON RATEBASE		10,134,962		5,662,847	1,140,650	1,684,584	1,646,880			
311 FIT ON RETURN										
312 State Income Tax on Return		2,189,580	0.216042209	1,223,414	246,429	363,941	355,796			
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0			
314 Additional Late Fees		0		0	0	0	0			
315 TOTAL REVENUE REQUIREMENT		25,002,996		13,970,270	2,813,989	4,155,877	4,062,861			

Ratio of Taxes
to Return

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Demand

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service					
				1,855,591	373,766	552,001	1,696,215	2,505,078	1,351,820	8,420,995	63,011,025	93,058,666	103,406,601	101,092,167	347,608,484	70,017,724	11,248,549	10,996,785
E. DISTRIBUTION PLANT																		
38 Land and Land Rights	374	3,079,235	DIPT-D	1,855,591	373,766	552,001	1,696,215	2,505,078	1,351,820	8,420,995	63,011,025	93,058,666	103,406,601	101,092,167	347,608,484	70,017,724	11,248,549	10,996,785
39 Structures and Improvements	375	13,974,108	DIPT-D	8,420,995	1,696,215	2,505,078	1,351,820	93,058,666	103,406,601	101,092,167	347,608,484	70,017,724	11,248,549	10,996,785	37,812,780	0	0	0
40 Low Pressure Mains	376	468,892,871	DesignDay(Low Pressure)	312,823,180	63,011,025	93,058,666	103,406,601	101,092,167	347,608,484	70,017,724	11,248,549	10,996,785	37,812,780	0	0	0	0	
42 Regulated Pressure Mains	376	622,124,976	DesignDay	347,608,484	70,017,724	103,406,601	101,092,167	347,608,484	70,017,724	11,248,549	10,996,785	37,812,780	0	0	0	0	0	
43 M & R Station Equipment	378	67,674,628	DesignDay	37,812,780	7,616,514	11,248,549	10,996,785	37,812,780	0	0	0	0	0	0	0	0	0	
44 Services	380	0	Service_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45 Meters	381	0	Meter_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46 Meter Installations	382	0	Meter_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
47 Industrial M & R Station Equipment	385	0	M&R Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
48 Other Property on Customers Premise	386	0	DIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
49 Other Equipment	387	3,406,332	DIPT-D	2,052,704	413,470	610,638	329,520	2,052,704	413,470	610,638	329,520	2,052,704	413,470	610,638	329,520	413,470	610,638	329,520
Subtotal - DISTRIBUTION PLANT	374-387	1,179,152,150	DIPT-D	710,573,733	143,128,714	211,381,534	114,068,169	710,573,733	143,128,714	211,381,534	114,068,169	710,573,733	143,128,714	211,381,534	114,068,169	710,573,733	143,128,714	211,381,534
F. GENERAL PLANT																		
51 Land and Land Rights	389	94,027	DIPT-D	56,662	11,413	16,856	9,096	56,662	11,413	16,856	9,096	56,662	11,413	16,856	9,096	11,413	16,856	9,096
52 Structures and Improvements	390	5,802,278	DIPT-D	3,496,535	704,296	1,040,149	561,298	3,496,535	704,296	1,040,149	561,298	3,496,535	704,296	1,040,149	561,298	704,296	1,040,149	561,298
53 Office Furniture and Equipment	391	3,967,704	DIPT-D	2,390,995	481,611	711,273	383,826	2,390,995	481,611	711,273	383,826	2,390,995	481,611	711,273	383,826	481,611	711,273	383,826
54 Transportation Equipment	392	25,521,310	DIPT-D	15,379,502	3,097,846	4,575,095	2,468,866	15,379,502	3,097,846	4,575,095	2,468,866	15,379,502	3,097,846	4,575,095	3,097,846	4,575,095	2,468,866	
55 Stores Equipment	393	0	DIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
56 Tools, Shop and Garage Equipment	394	2,939,001	DIPT-D	1,771,083	356,744	526,862	284,311	1,771,083	356,744	526,862	284,311	1,771,083	356,744	526,862	356,744	526,862	284,311	
57 Laboratory Equipment	395	0	DIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
58 Power Operated Equipment	396	3,522,521	DIPT-D	2,122,721	427,573	631,467	340,760	2,122,721	427,573	631,467	340,760	2,122,721	427,573	631,467	427,573	631,467	340,760	
59 Communication Equipment	397	14,410,422	DIPT-D	8,683,924	1,749,176	2,583,294	1,394,027	8,683,924	1,749,176	2,583,294	1,394,027	8,683,924	1,749,176	2,583,294	1,749,176	2,583,294	1,394,027	
60 Miscellaneous Equipment	398	93,711	DIPT-D	56,472	11,375	16,799	9,065	56,472	11,375	16,799	9,065	56,472	11,375	16,799	11,375	16,799	9,065	
61 Other Tangible Plant	399	0	DIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	389-399	56,350,974	DIPT-D	33,957,893	6,840,035	10,101,797	5,451,249	33,957,893	6,840,035	10,101,797	5,451,249	33,957,893	6,840,035	10,101,797	5,451,249	6,840,035	10,101,797	5,451,249
TOTAL PLANT IN SERVICE		1,277,150,903		769,637,478	155,022,982	228,945,794	123,544,650	769,637,478	155,022,982	228,945,794	123,544,650	769,637,478	155,022,982	228,945,794	123,544,650	155,022,982	228,945,794	123,544,650
G. UTILITY PLANT																		
105		0	DIPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL UTILITY PLANT		1,277,150,903		769,637,478	155,022,982	228,945,794	123,544,650	769,637,478	155,022,982	228,945,794	123,544,650	769,637,478	155,022,982	228,945,794	123,544,650	155,022,982	228,945,794	123,544,650

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Demand

Account Description	Account Code	Distribution Demand Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
				11,859,948	2,387,608	3,525,251	11,859,948	2,387,608	3,525,251	11,859,948	2,387,608	3,525,251	11,859,948	2,387,608	3,525,251		
67 II. DEPRECIATION RESERVE																	
68 Intangible Plant	303	19,674,317	DIST_Intang-D	11,859,948	2,387,608	3,525,251	11,859,948	2,387,608	3,525,251	11,859,948	2,387,608	3,525,251	11,859,948	2,387,608	3,525,251	1,901,510	0
69 Production Plant	325-337	0	DISTPTXL-DEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70 Storage Plant	350-357	0	DISTPTXL-DEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71 Transmission	365-371	0	DISTPTXL-DEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	9,624,281	DISTPT-D	5,799,727	1,168,221	1,725,303	5,799,727	1,168,221	1,725,303	5,799,727	1,168,221	1,725,303	5,799,727	1,168,221	1,725,303	931,028	0
73 Distribution Mains	376	275,090,039	MAINSPT-D	166,521,724	33,541,966	49,536,896	166,521,724	33,541,966	49,536,896	166,521,724	33,541,966	49,536,896	166,521,724	33,541,966	49,536,896	25,489,453	0
74 Distribution M&R General	378	27,099,121	DesignDay	15,141,466	3,049,900	4,504,285	15,141,466	3,049,900	4,504,285	15,141,466	3,049,900	4,504,285	15,141,466	3,049,900	4,504,285	4,403,470	0
75 Distribution Services	380	0	Service_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76 Distribution - Meters	381	0	Meter_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77 Distribution - Meters Installations	382	0	Meter_Invest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78 Industrial M & R Station Equipment - Other	385	0	M&R Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79 Other Property on Customers Premises	386	0	DISTPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Other Equipment	387	858,564	DISTPT-D	517,383	104,215	153,911	517,383	104,215	153,911	517,383	104,215	153,911	517,383	104,215	153,911	83,055	0
81 General Plant	389-399	21,153,364	DISTPT-D	12,747,316	2,567,653	3,792,073	12,747,316	2,567,653	3,792,073	12,747,316	2,567,653	3,792,073	12,747,316	2,567,653	3,792,073	2,046,322	0
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		353,499,686		212,587,564	42,819,563	63,237,719	212,587,564	42,819,563	63,237,719	212,587,564	42,819,563	63,237,719	212,587,564	42,819,563	63,237,719	34,854,840	0
83 Retirement Obligation		0	DISTPTXL-DEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84 TOTAL - DEPRECIATION RESERVE		353,499,686		212,587,564	42,819,563	63,237,719	212,587,564	42,819,563	63,237,719	212,587,564	42,819,563	63,237,719	212,587,564	42,819,563	63,237,719	34,854,840	0
85 III. OTHER RATE BASE ITEMS																	
86 Gas Storage Underground - NonCurrent		0	DISTPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87 Gas Stored Underground - Current		0	DISTPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88 Materials and Supplies		1,259,502	DISTPT-D	758,994	152,882	225,786	758,994	152,882	225,786	758,994	152,882	225,786	758,994	152,882	225,786	121,841	0
89 Prepayments		2,521,078	DISTO&M-D	1,507,108	303,572	448,336	1,507,108	303,572	448,336	1,507,108	303,572	448,336	1,507,108	303,572	448,336	262,063	0
90 Cash Working Capital		13,842,506	DISTPT-D	8,341,689	1,680,241	2,481,486	8,341,689	1,680,241	2,481,486	8,341,689	1,680,241	2,481,486	8,341,689	1,680,241	2,481,486	1,339,089	0
91 Deferred Income Taxes		(81,749,544)	DISTPT-D	(49,263,430)	(9,922,983)	(14,654,889)	(49,263,430)	(9,922,983)	(14,654,889)	(49,263,430)	(9,922,983)	(14,654,889)	(49,263,430)	(9,922,983)	(14,654,889)	(7,908,242)	0
92 Customer Advances and Deposits		0	DISTPT-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93 Total - OTHER RATE BASE ITEMS		(64,126,458)		(38,655,639)	(7,786,288)	(11,499,281)	(38,655,639)	(7,786,288)	(11,499,281)	(38,655,639)	(7,786,288)	(11,499,281)	(38,655,639)	(7,786,288)	(11,499,281)	(6,185,250)	0
94 TOTAL RATE BASE (Excl. Working Capital)		859,524,759		518,394,275	104,417,130	154,208,794	518,394,275	104,417,130	154,208,794	518,394,275	104,417,130	154,208,794	518,394,275	104,417,130	154,208,794	82,504,560	0
95 Gas Purchases Cash Working Capital		0	DISTO&M-D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96 TOTAL RATE BASE		859,524,759		518,394,275	104,417,130	154,208,794	518,394,275	104,417,130	154,208,794	518,394,275	104,417,130	154,208,794	518,394,275	104,417,130	154,208,794	82,504,560	0

Account Description	Account Code	Allocation Phase					
		Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service
97 2: EXPENSES							
98 I. OPERATION & MAINTENANCE EXPENSE							
99 A. NATURAL GAS PRODUCTION EXPENSES							
100 1. Natural Gas Production and Gathering							
101 Operation Supervision & Engineering	750	0	DISIPT-D	0	0	0	0
102 Production Maps	751	0	DISIPT-D	0	0	0	0
103 Gas Wells Expense	752	0	DISIPT-D	0	0	0	0
104 Field Lines Expense	753	0	DISIPT-D	0	0	0	0
105 Field Compressor Station Expense	754756	0	DISIPT-D	0	0	0	0
106 Other Expense	759	0	DISIPT-D	0	0	0	0
107 Rents	760	0	DISIPT-D	0	0	0	0
108 Subtotal - Operation Accounts	751-760	0		0	0	0	0
109 Maint Supervision & Engineering	762	0	DISIPT-D	0	0	0	0
110 Producing Gas Wells Maintenance	763	0	DISIPT-D	0	0	0	0
111 Field Lines	764, 787	0	DISIPT-D	0	0	0	0
112 Field Meas/Reg	765, 766	0	DISIPT-D	0	0	0	0
113 Other Equipment	769	0	DISIPT-D	0	0	0	0
114 Subtotal - Maintenance Accounts	762-787	0		0	0	0	0
115 Subtotal - Production and Gathering	751-787	0		0	0	0	0
116 2. Other Gas Supply Expenses							
117 Nat Gas Well Head Purchases	800	0	Not_Applicable	0	0	0	0
118 Gas used for Compressor Station Fuel - Credit	810	0	Not_Applicable	0	0	0	0
119 Gas used for Other Util Ops-Credit	812755	0	Not_Applicable	0	0	0	0
120 Other Gas Supply Expenses	813	0	Not_Applicable	0	0	0	0
121 Subtotal - Other Gas Supply Expenses		0		0	0	0	0
122 Subtotal - PRODUCTION EXPENSES	751-813	0		0	0	0	0

Witness: Russell A. Feingold

Allocation Phase
Distribution Demand

Account Description	Account Code	Distribution Demand Dollars	Distribution Allocation Factor	Residential Service			Medium General Service			Large General Service		
				(242,329)	(48,812)	(72,088)	(43,601)	(43,601)	(43,601)	(43,601)	(43,601)	(43,601)
158 D. DISTRIBUTION EXPENSES												
159 Operation Supervision & Engineering	870	(406,830)	DISTO&M_LABOR-D	664	130	216	535					
160 Distribution Load Dispatching	871	1,545	THRUPUT									
161 Mains and Services Expenses	874	4,285,163	DISTMAIN-SERVICE-D	2,593,960	522,494	771,652	397,057					
162 Meas. & Reg. Station Expenses	875	3,282,135	DesignDay	1,833,873	369,391	545,541	533,330					
163 Meas. & Reg. Station Expenses - City Gate	877	47,258	DesignDay	26,405	5,319	7,855	7,679					
164 Meter & House Regulator Expenses	878	0	DISTMETER-REG-D	0	0	0	0					
165 Customer Installations Expenses	879	0	DISTPT-D	0	0	0	0					
166 Other Expenses	880	1,318,680	DISTO&M-D	788,311	158,787	234,508	137,075					
167 Rents	881	190,835	DISTO&M-D	114,082	22,979	33,937	19,837					
168 Maint. of Structures & Improvements	886	1,710,813	DISTPT-D	1,030,960	207,663	306,690	165,500					
169 Maint. of Mains	887	19,891,841	MAINSPT-D	12,041,234	2,425,429	3,582,027	1,843,150					
170 Maint. of Compressor Station Equip.	888	128,833	DesignDay	71,984	14,500	21,414	20,935					
171 Maint. of Meas. & Reg. Station Expenses-General	889	1,430,816	DesignDay	799,460	161,033	237,823	232,500					
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	M&R Equipment	0	0	0	0					
173 Maint. of Services	892	0	DISTPT-D	0	0	0	0					
174 Maint. of Meters & House Regulators	893	0	DISTPT-D	0	0	0	0					
175 Maint. of Other Equipment	894	292,678	DISTO&M-D	174,984	35,242	52,048	30,424					
176 Subtotal - DISTRIBUTION EXPENSES	870-894	32,173,767		19,233,568	3,874,156	5,721,623	3,344,420					
177 Total - OPERATION & MAINTENANCE EXPENSES		32,173,767		19,233,568	3,874,156	5,721,623	3,344,420					
178 II. CUSTOMER ACCOUNTS EXPENSES												
179 Supervision	901	0	DISTPT-D	0	0	0	0					
180 Meter Reading Expenses	902	0	DISTPT-D	0	0	0	0					
181 Customer Records & Collection Expense	903	0	DISTPT-D	0	0	0	0					
182 Uncollectible Accounts	904	0	Write-offs	0	0	0	0					
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	0		0	0	0	0					
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES												
185 Supervision	907	0	DISTPT-D	0	0	0	0					
186 Customer Assistance Expenses	908	0	DISTPT-D	0	0	0	0					
187 Info. & Instructional Advertising Expense	909	0	DISTPT-D	0	0	0	0					
188 Misc. Customer Serv. & Inform. Expen.	910	0	DISTPT-D	0	0	0	0					
189 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0	0					
190 IV. SALES EXPENSES (C-8)												
191 Supervision	911	0	DISTPT-D	0	0	0	0					
192 Demonstrating & Selling Expenses	912, 913	0	DISTPT-D	0	0	0	0					
193 Miscellaneous Sales Expenses	916	0	DISTPT-D	0	0	0	0					
194 Subtotal - SALES EXPENSES	911-916	0		0	0	0	0					
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES	901-916	0		0	0	0	0					

Allocation Phase
Distribution Demand

Account Description	Account Code	Distribution Demand Dollars	Distribution Allocation Factor	Residential Service			Medium General Service			Large General Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service
196 V. ADMINISTRATIVE & GENERAL EXPENSES												
197 A. Labor-Related:												
198 Administrative & General Salaries	920	7,082,918	DISTLABOR-D	4,218,950	849,809	1,255,059	759,100					
199 Office Supplies & Expenses	921	2,596,214	DISTLABOR-D	1,546,438	311,494	460,037	278,245					
200 Admin. Expenses Transferred-Credit	922	(6,873,069)	DISTLABOR-D	(4,093,953)	(824,632)	(1,217,875)	(736,609)					
201 Outside Services Employed	923	4,680,152	DISTLABOR-D	2,787,739	561,525	829,300	501,587					
202 Employee Pensions and Benefits	926	6,208,606	DISTLABOR-D	3,698,165	744,909	1,100,135	665,397					
203 Subtotal - A&G Labor-Related	920-923, 926	13,694,820		8,157,338	1,643,106	2,426,656	1,467,719					
204 B. Plant-Related:												
205 Property Insurance	924	115,410	DISTPT-D	69,548	14,009	20,689	11,164					
206 Injuries and Damages	925	3,214,990	DISTPT-D	1,937,399	390,244	576,337	311,010					
207 Maintenance of General Plant	932	69,324	DISTGENPTXL-D	41,776	8,415	12,427	6,706					
208 Subtotal - A&G Plant-Related	932	3,399,725		2,048,722	412,668	609,454	328,881					
209 C. Other-Related:												
210 Franchise Requirements	927	0	DISTL/P-D	0	0	0	0					
211 Regulatory Commission Expenses	928	441,060	DISTREVREQ-D	265,146	53,406	78,873	43,635					
212 Duplicate Charges - Credit	929	0	DISTL/P-D	0	0	0	0					
213 Misc. Gen'l Expenses	930	1,814,953	DISTL/P-D	1,083,592	218,265	322,348	190,748					
214 Rents	931	1,010,842	DISTL/P-D	603,509	121,563	179,533	106,237					
215 Subtotal - A&G Other-Related	927-931	3,266,855		1,952,248	393,234	580,754	340,620					
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	20,361,400		12,158,308	2,449,008	3,616,864	2,137,220					
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		52,535,167		31,391,876	6,323,163	9,338,487	5,481,640					
219 VI. DEPRECIATION EXPENSE												
220 Intangible Plant	403	5,116,504	DIST_Intang-D	3,084,299	620,921	916,777	494,507					
221 Production Plant	403	0	DISTPTXL-DEM	0	0	0	0					
222 Storage Plant	403	0	DISTPTXL-DEM	0	0	0	0					
223 Transmission	403	0	DISTPTXL-DEM	0	0	0	0					
224 Distribution Land Structures & Improvements	403	560,718	DISTPT-D	337,897	68,061	100,517	54,242					
225 Distribution Mains	403	18,570,638	MAINSPT-D	11,241,463	2,264,334	3,344,111	1,720,729					
226 Distribution M&R General	403	1,426,582	DesignDay	797,094	160,556	237,120	231,812					
227 Distribution Services	403	0	Service_Invest	0	0	0	0					
228 Distribution - Meters	403	0	Meter_Invest	0	0	0	0					
229 Distribution - Meters Installations	403.10	0	Meter_Invest	0	0	0	0					
230 Industrial M & R Station Equipment - Other	403.11	0	M&R Equipment	0	0	0	0					
231 Other Property on Customers Premises	403.12	0	DISTPT-D	0	0	0	0					
232 Other Equipment	403.13	138,570	DISTPT-D	83,504	16,820	24,841	13,405					
233 General Plant	403.14	4,002,037	DISTPT-D	2,411,684	485,778	717,428	387,147					
234 Total - DEPRECIATION EXPENSE	403	29,815,049		17,955,941	3,616,471	5,340,794	2,901,842					

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Demand

Account Description	Account Code	Distribution Demand Dollars	Distribution Allocation Factor	Residential Service			Medium General Service			Large General Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	
235 VII. TAXES OTHER THAN INCOME TAXES												
236 A. General Taxes												
237 Payroll Taxes	408.15	1,671,695		995,747	200,570	296,216	179,161					
238 Plant Related Taxes	408.17	1,884,748	DISLABOR-D	1,135,776	228,776	337,871	182,326					
239 Gas Related	408.18	0	DISIPT-D	0	0	0	0					
240 Subtotal - General Taxes		3,556,442	DISIPT-D	2,131,523	429,346	634,087	361,487					
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	85,906,659		51,479,340	10,368,981	15,313,369	8,744,969					
242 B. Revenue Taxes: (GRT)												
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0					
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0					
245 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0					
246 C. Income Taxes												
247 Fed & State Income Taxes Based on Net Income	409	6,294,848	DIST_PreTax-D	5,471,923	195,912	44,692	582,321					
248 Other	409	0	DISTREVREQ-D	0	0	0	0					
249 Subtotal - Income Taxes		6,294,848		5,471,923	195,912	44,692	582,321					
250 TOTAL TAXES (Excl. General Taxes)		6,294,848		5,471,923	195,912	44,692	582,321					
251 TOTAL EXPENSES		92,201,507		56,951,263	10,564,893	15,358,061	9,327,290					
252 3: OPERATING REVENUES												
253 Sales & Transportation Operating Revenues	480-485	136,423,660	Non-gas_Revenue	96,086,899	11,575,691	15,470,959	13,290,110					
254 Gas Revenues		0	Gas_Revenue	0	0	0	0					
255 Forfeited Discounts	487	1,593,215	Collections	1,506,428	48,323	27,714	10,749					
256 Miscellaneous Service Revenues		1,177,020	ConnectionFee	754,919	376,948	44,147	1,007					
257 Gathering		0	Non-gas_Revenue	0	0	0	0					
258 Intercompany Software License Fees		41,567	Non-gas_Revenue	29,277	3,527	4,714	4,049					
259 Pooling		698,564	Transport-Thru	93,676	40,106	137,686	427,096					
260 Direct Customer Cashouts		10,588	LGS_Direct	0	0	0	10,588					
261 Royalties		113	Non-gas_Revenue	80	10	13	11					
262 Tax Discount		114	Non-gas_Revenue	80	10	13	11					
262 Rent from Gas Property		68,429	Non-gas_Revenue	41,236	8,306	12,267	6,620					
263 Total - OPERATING REVENUES		140,013,270	DISIPT-D	98,512,595	12,052,920	15,697,514	13,750,241					
264 Other Income	412	0	DISTREVREQ-D	0	0	0	0					
265 NET INCOME		47,811,763		41,561,332	1,488,027	339,453	4,422,951					
266 Return		5.56%		8.02%	1.43%	0.22%	5.36%					

Witness: Russell A. Feingold

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Demand

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service			
				96,086,899	11,575,691	15,470,959	376,948	40,106	137,686	444,147	4,714	12,267	4,049	10,588	1,007	6,620
267 SUMMARY																
268 OPERATING REVENUES																
269 Sales & Transportation Operating Revenues		136,423,660		96,086,899	11,575,691	15,470,959										
270 Gas Revenues		0		0	0	0										
271 Forfeited Discounts		1,593,215		1,506,428	48,323	27,714										10,749
272 Miscellaneous Service Revenues		1,177,020		754,919	376,948	444,147										1,007
273 Gathering		0		0	0	0										0
274 Intercompany Software License Fees		41,567		29,277	3,527	4,714										4,049
275 Pooling		698,564		93,676	40,106	137,686										427,096
276 Direct Customer Cashouts		10,588		0	0	0										10,588
277 Royalties		113		80	10	13										11
278 Tax Discount		114		80	10	13										11
278 Rent from Gas Property		68,429		41,236	8,306	12,267										6,620
280 Total Operating Revenues		140,013,270		98,512,595	12,052,920	15,697,514										13,750,241
281 EXPENSES																
282 Production Expenses		0		0	0	0										0
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0										0
284 Transmission Expenses		0		0	0	0										0
285 Distribution Expenses		32,173,767		19,233,568	3,874,156	5,721,623										3,344,420
286 Total Operating Expenses		32,173,767		19,233,568	3,874,156	5,721,623										3,344,420
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES																
288 ADMINISTRATIVE & GENERAL EXPENSES		20,361,400		12,158,308	2,449,008	3,616,864										2,137,220
289 DEPRECIATION EXPENSE		29,815,049		17,955,941	3,616,471	5,340,794										2,901,842
290 TAXES OTHER THAN INCOME TAXES																
291 Other Income		3,556,442		2,131,523	429,346	634,087										361,487
292 INCOME BEFORE INCOME TAXES		54,106,612		47,033,255	1,683,940	384,145										5,005,272
293 FEDERAL INCOME TAXES																
294 Federal Income Taxes-Current		6,294,848		5,471,923	195,912	44,692										582,321
295 State Net Income Tax		0		0	0	0										0
296 Subtotal - Income Taxes		6,294,848		5,471,923	195,912	44,692										582,321
297 NET OPERATING INCOME																
298 RATE BASE		859,524,759		518,394,275	104,417,130	154,208,794										82,504,560
299 RATE OF RETURN																
300 Unitized		5.56%		8.02%	1.43%	0.22%										5.36%
		0.70		1.00	0.18	0.03										0.67

Witness: Russell A. Feingold

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Demand

Account Description	Account Code	Distribution Demand Dollars	Distribution Demand Allocation Factor	Residential Service			Medium General Service			Large General Service				
				8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%		
301 REVENUE REQUIREMENTS ANALYSIS														
302 System Average Rate of Return Achieved														
303 RATE BASE		859,524,759		518,394,275	104,417,130	154,208,794	82,504,560							
304 OPERATING EXPENSES		32,173,767		19,233,568	3,874,156	5,721,623	3,344,420							
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0							
306 ADMINISTRATIVE & GENERAL EXPENSES		20,361,400		12,158,308	2,449,008	3,616,864	2,137,220							
307 DEPRECIATION EXPENSE		29,815,049		17,955,941	3,616,471	5,340,794	2,901,842							
308 GENERAL TAXES		3,556,442		2,131,523	429,346	634,087	361,487							
309 TOTAL		85,906,659		51,479,340	10,368,981	15,313,369	8,744,969							
310 RETURN ON RATEBASE		68,744,874		41,461,225	8,351,292	12,333,634	6,598,723							
311 FIT ON RETURN														
312 State Income Tax on Return		14,851,794	0.216042209	8,957,375	1,804,232	2,664,586	1,425,603							
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0							
314 Additional Late Fees		0		0	0	0	0							
315 TOTAL REVENUE REQUIREMENT		169,503,327		101,897,940	20,524,505	30,311,589	16,769,294							

Ratio of Taxes
to Return

Peoples Natural Gas Company LLC - Combined
 Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Customer

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service			
				3,497,110	262,373	75,425	1,906,697	342,293	1,843,800	2,445,430	115,903	328,204	368,564	262,540	4,927,497	42,557
38 E. DISTRIBUTION PLANT																
39 Land and Land Rights	374	3,851,326	DIPT-C	3,497,110	262,373	75,425	1,906,697	342,293	1,843,800	2,445,430	115,903	328,204	368,564	262,540	4,927,497	42,557
40 Structures and Improvements	375	17,477,991	DIPT-C	15,870,499	1,190,697	342,293	1,843,800	2,445,430	115,903	328,204	368,564	262,540	4,927,497	42,557	18,161	
41 Low Pressure Mains	376	233,502,206	Cust_Avg(Low Pressure)	216,282,692	15,375,714	1,843,800	20,392,797	2,445,430	115,903	328,204	368,564	262,540	4,927,497	42,557	18,161	
42 Regulated Pressure Mains	376	309,809,688	Cust_Avg	286,855,557	20,392,797	2,445,430	0	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	378	0	DIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0
44 Services	380	632,413,944	Service_Invest	590,954,989	33,668,295	7,462,456	0	0	0	0	0	0	0	0	0	0
45 Meters	381	126,828,614	Meter_Invest	105,952,549	14,515,233	5,992,268	0	0	0	0	0	0	0	0	0	0
46 Meter Installations	382	90,344,063	Meter_Invest	75,473,377	10,339,663	4,268,483	0	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	385	10,644,190	M&R Equipment	0	646,956	5,069,737	0	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	386	14,644,532	Meter_Invest	12,234,033	1,676,032	691,910	0	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	4,260,439	DIPT-C	3,868,597	290,244	83,437	0	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	1,443,776,993		1,310,989,404	98,358,005	28,275,239	0	0	0	0	0	0	0	0	0	0
51 F. GENERAL PLANT																
52 Land and Land Rights	389	117,603	DIPT-C	106,787	8,012	2,303	0	0	0	0	0	0	0	0	0	0
53 Structures and Improvements	390	7,257,148	DIPT-C	6,589,691	494,397	142,126	0	0	0	0	0	0	0	0	0	0
54 Office Furniture and Equipment	391	4,962,571	DIPT-C	4,506,152	338,078	97,188	0	0	0	0	0	0	0	0	0	0
55 Transportation Equipment	392	31,920,552	DIPT-C	28,984,743	2,174,603	625,139	0	0	0	0	0	0	0	0	0	0
56 Stores Equipment	393	0	DIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	3,675,929	DIPT-C	3,337,845	250,424	71,990	0	0	0	0	0	0	0	0	0	0
58 Laboratory Equipment	395	0	DIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	4,405,762	DIPT-C	4,000,553	300,145	86,283	0	0	0	0	0	0	0	0	0	0
60 Communication Equipment	397	18,023,707	DIPT-C	16,366,024	1,227,874	352,980	0	0	0	0	0	0	0	0	0	0
61 Miscellaneous Equipment	398	117,208	DIPT-C	106,428	7,985	2,295	0	0	0	0	0	0	0	0	0	0
62 Other Tangible Plant	399	0	DIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	70,480,481		63,998,224	4,801,517	1,380,305	0	0	0	0	0	0	0	0	0	0
64 TOTAL PLANT IN SERVICE																
		1,597,385,169		1,450,597,242	108,722,457	31,154,991	0	0	0	0	0	0	0	0	0	0
65 G. UTILITY PLANT																
	105	0	DIPT-C	0	0	0	0	0	0	0	0	0	0	0	0	0
66 TOTAL UTILITY PLANT																
		1,597,385,169		1,450,597,242	108,722,457	31,154,991	0	0	0	0	0	0	0	0	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Customer

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service	Small General Service	Medium General Service	Large General Service
67 II. DEPRECIATION RESERVE							
68 Intangible Plant	303	39,269,336	DIST_Intang-C	35,717,811	2,627,918	708,336	215,271
69 Production Plant	325-337	0	DISTPT-C	0	0	0	0
70 Storage Plant	350-357	0	DISTPT-C	0	0	0	0
71 Transmission	365-371	0	DISTPT-C	0	0	0	0
72 Distribution Land Structures & Improvements	374-375	12,037,484	DISTPT-C	10,930,368	820,059	235,745	51,312
73 Distribution Mains	376	136,991,059	MAINSPT-C	126,861,647	9,018,699	1,081,490	29,224
74 Distribution M&R General	378	0	DISTPT-C	0	0	0	0
75 Distribution Services	380	257,018,152	Service_Invest	240,168,897	13,663,068	3,032,802	133,385
76 Distribution - Meters	381	28,466,508	Meter_Invest	23,780,904	3,257,924	1,344,956	82,724
77 Distribution - Meters Installations	382	37,863,819	Meter_Invest	31,631,412	4,333,424	1,788,951	110,032
78 Industrial M & R Station Equipment - Other	385	4,876,879	M&R Equipment	0	296,418	2,322,816	2,257,645
79 Other Property on Customers Premises	386	13,387,293	Meter_Invest	11,183,737	1,532,144	632,509	38,903
80 Other Equipment	387	1,073,841	DISTPT-C	975,077	73,156	21,030	4,577
81 General Plant	389-399	26,457,382	DISTPT-C	24,024,034	1,802,422	518,147	112,779
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		557,441,753		505,273,887	37,445,232	11,686,782	3,035,852
83 Retirement Obligation		0	DISTPTXL-CUST	0	0	0	0
84 TOTAL - DEPRECIATION RESERVE		557,441,753		505,273,887	37,445,232	11,686,782	3,035,852
85 III. OTHER RATE BASE ITEMS							
86 Gas Storage Underground - NonCurrent		0	DISTPT-C	0	0	0	0
87 Gas Stored Underground - Current		0	DISTPT-C	0	0	0	0
88 Materials and Supplies		1,575,311	DISTPT-C	1,430,426	107,319	30,851	6,715
89 Prepayments		3,153,216	DISTO&M-C	2,870,478	224,254	54,964	3,520
90 Cash Working Capital		17,313,391	DISTPT-C	15,721,038	1,179,483	339,069	73,801
91 Deferred Income Taxes		(102,247,518)	DISTPT-C	(92,843,571)	(6,965,662)	(2,002,437)	(435,847)
92 Customer Advances and Deposits		(3,129,038)	Cust_Deposit	(2,097,241)	(602,095)	(268,291)	(161,412)
93 Total - OTHER RATE BASE ITEMS		(83,334,637)		(74,918,871)	(6,056,701)	(1,845,843)	(513,223)
94 TOTAL RATE BASE (Excl. Working Capital)		956,608,779		870,404,485	65,220,525	17,622,366	3,361,403
95 Gas Purchases Cash Working Capital		0	DISTO&M-C	0	0	0	0
96 TOTAL RATE BASE		956,608,779		870,404,485	65,220,525	17,622,366	3,361,403

Witness: Russell A. Feingold

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Customer

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service								
				Residential Service	Small General Service	Medium General Service	Residential Service	Small General Service	Medium General Service	Residential Service	Small General Service	Medium General Service	Residential Service	Small General Service	Medium General Service						
158 D. DISTRIBUTION EXPENSES																					
159 Operation Supervision & Engineering	870	(773,904)	DISTO&M_LABOR-C	(703,213)	(55,569)	(14,310)															(812)
160 Distribution Load Dispatching	871	0	DISTPT-C	0	0	0															0
161 Mains and Services Expenses	874	7,913,516	DISTMAIN-SERVICE-C	7,364,068	467,362	79,098															2,989
162 Meas. & Reg. Station Expenses	875	0	DISTPT-C	0	0	0															0
163 Meas. & Reg. Station Expenses - City Gate	877	0	DISTPT-C	0	0	0															0
164 Meter & House Regulator Expenses	878	5,800,677	DISTMETER-REG-C	4,845,882	663,874	274,064															16,857
165 Customer Installations Expenses	879	5,354,119	Service_Invest	5,003,121	285,041	63,178															2,779
166 Other Expenses	880	1,377,126	DISTO&M-C	1,253,644	97,940	24,005															1,537
167 Rents	881	199,293	DISTO&M-C	181,424	14,174	3,474															222
168 Maint. of Structures & Improvements	886	2,139,785	DISTPT-C	1,942,984	145,774	41,906															9,121
169 Maint. of Mains	887	9,905,863	MAINSPT-C	9,173,403	652,145	78,203															2,113
170 Maint. of Compressor Station Equip.	888	0	DISTPT-C	0	0	0															0
171 Maint. of Meas. & Reg. Station Expenses-General	889	0	DISTPT-C	0	0	0															0
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	1,555	M&R Equipment	0	95	741															720
173 Maint. of Services	892	987,954	Service_Invest	923,187	52,596	11,658															513
174 Maint. of Meters & House Regulators	893	388,121	DISTMETER-REG-C	324,236	44,420	18,338															1,128
175 Maint. of Other Equipment	894	305,650	DISTO&M-C	278,243	21,738	5,328															341
176 Subtotal - DISTRIBUTION EXPENSES	870-894	33,599,756		30,586,978	2,389,588	585,682															37,508
177 Total - OPERATION & MAINTENANCE EXPENSES		33,599,756		30,586,978	2,389,588	585,682															37,508
178 II. CUSTOMER ACCOUNTS EXPENSES																					
179 Supervision	901	0	CUST-902_903	0	0	0															0
180 Meter Reading Expenses	902	4,799,922	CUST-902	4,107,589	368,596	195,411															128,327
181 Customer Records & Collection Expense	903	17,132,673	CUST-903	15,993,032	1,020,735	111,593															7,313
182 Uncollectible Accounts	904	15,502,183	Write-offs	15,121,513	355,028	23,433															2,210
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904	37,434,779		35,222,133	1,744,360	330,436															137,851
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES																					
185 Supervision	907	437,767	CUST-908-910	420,250	15,698	1,819															0
186 Customer Assistance Expenses	908	2,892,225	CUST-908	2,884,801	7,424	0															0
187 Info. & Instructional Advertising Expense	909	3,206,633	Cust_Avg_XLGS	2,970,162	211,151	25,320															0
188 Misc. Customer Serv. & Inform. Expen.	910	4,280	Cust_Avg	3,963	282	34															2
189 Subtotal - CUSTOMER SERVICE	907-910	6,540,906		6,279,177	234,555	27,173															2
190 IV. SALES EXPENSES (C-8)																					
191 Supervision	911	0	CUST-912	0	0	0															0
192 Demonstrating & Selling Expenses	912_913	1,371,405	CUST-912	431,769	19,663	5,574															914,398
193 Miscellaneous Sales Expenses	916	0	CUST-912	0	0	0															0
194 Subtotal - SALES EXPENSES	911-916	1,371,405		431,769	19,663	5,574															914,398
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES	901-916	45,347,090		41,933,079	1,998,577	363,183															1,052,251

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Distribution Customer

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Medium General Service			Large General Service				
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service		
196 V. ADMINISTRATIVE & GENERAL EXPENSES														
197 A. Labor-Related:														
198 Administrative & General Salaries	920	13,473,686	DISTLABOR-C	12,012,538	889,114	217,393	354,641							
199 Office Supplies & Expenses	921	4,938,723	DISTLABOR-C	4,403,145	325,901	79,684	129,992							
200 Admin. Expenses Transferred-Credit	922	(13,074,496)	DISTLABOR-C	(11,656,638)	(862,772)	(210,952)	(344,134)							
201 Outside Services Employed	923	8,902,955	DISTLABOR-C	7,937,478	587,497	143,646	234,336							
202 Employee Pensions and Benefits	926	11,810,501	DISTLABOR-C	10,529,716	779,363	190,558	310,865							
203 Subtotal - A&G Labor-Related	920-923, 926	26,051,369		23,226,239	1,719,103	420,329	685,699							
204 B. Plant-Related:														
205 Property Insurance	924	144,348	DISTPT-C	131,072	9,834	2,827	615							
206 Injuries and Damages	925	4,021,121	DISTPT-C	3,651,289	273,941	78,750	17,141							
207 Maintenance of General Plant	932	86,707	DISTGENPTXL-C	78,732	5,907	1,698	370							
208 Subtotal - A&G Plant-Related		4,252,176		3,861,093	289,682	83,276	18,126							
209 C. Other-Related:														
210 Franchise Requirements	927	0	DISTL/P-C	0	0	0	0							
211 Regulatory Commission Expenses	928	685,745	DISTREVREQ-C	624,199	43,848	11,246	6,452							
212 Duplicate Charges - Credit	929	0	DISTL/P-C	0	0	0	0							
213 Misc. Gen'l Expenses	930	3,217,372	Cust_Avg	2,978,993	211,779	25,396	1,204							
214 Rents	931	1,791,923	DISTL/P-C	1,601,740	118,784	29,779	41,619							
215 Subtotal - A&G Other-Related	927-931	5,695,039		5,204,933	374,411	66,421	49,274							
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	35,998,584		32,292,265	2,383,195	570,026	753,099							
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		114,945,430		104,812,321	6,771,361	1,518,890	1,842,858							
218														
219 VI. DEPRECIATION EXPENSE														
220 Intangible Plant	403	10,212,386	DIST_Intang-C	9,288,776	683,417	184,210	55,983							
221 Production Plant	403	0	DISTPT-C	0	0	0	0							
222 Storage Plant	403	0	DISTPT-C	0	0	0	0							
223 Transmission	403	0	DISTPT-C	0	0	0	0							
224 Distribution Land Structures & Improvements	403	701,313	DISTPT-C	636,812	47,777	13,735	2,989							
225 Distribution Mains	403	9,247,922	MAINSPT-C	8,564,111	608,830	73,009	1,973							
226 Distribution M&R General	403	0	DISTPT-C	0	0	0	0							
227 Distribution Services	403	15,295,585	Service_Invest	14,292,857	814,303	180,487	7,938							
228 Distribution - Meters	403	4,930,443	Meter_Invest	4,118,889	564,277	232,948	14,328							
229 Distribution - Meters Installations	403.10	1,741,537	Meter_Invest	1,454,879	199,315	82,282	5,061							
230 Industrial M & R Station Equipment - Other	403.11	225,744	M&R Equipment	0	13,721	107,520	104,503							
231 Other Property on Customers Premises	403.12	269,216	Meter_Invest	224,903	30,811	12,720	782							
232 Other Equipment	403.13	173,316	DISTPT-C	157,375	11,807	3,394	739							
233 General Plant	403.14	5,005,513	DISTPT-C	4,545,144	341,003	98,029	21,337							
234 Total - DEPRECIATION EXPENSE	403	47,802,974		43,283,747	3,315,260	988,334	215,634							

Witness: Russell A. Feingold

Allocation Phase
Distribution Customer

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service				Small General Service			Medium General Service	Large General Service			
				149,392,480	17,997,471	24,053,696	20,662,989	20,662,989	365	21,368,457					
267 SUMMARY															
268 OPERATING REVENUES		212,106,636													
269 Sales & Transportation Operating Revenues		0		149,392,480	17,997,471	24,053,696	20,662,989	0	0	0	0	0	0	0	0
270 Gas Revenues		2,477,073		2,342,140	75,131	43,089	16,712	0	0	0	0	0	0	0	0
271 Forfeited Discounts		1,829,989		1,173,721	586,065	68,638	1,565	0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		0		0	0	0	0	0	0	0	0	0	0	0	0
273 Gathering		64,628		45,519	5,484	7,329	6,296	0	0	0	0	0	0	0	0
274 Intercompany Software License Fees		1,086,102		145,644	62,355	214,070	664,033	0	0	0	0	0	0	0	0
275 Pooling		16,462		0	0	0	16,462	0	0	0	0	0	0	0	0
276 Direct Customer Cashouts		176		124	15	20	17	0	0	0	0	0	0	0	0
277 Royalties		177		124	15	20	17	0	0	0	0	0	0	0	0
278 Tax Discount		85,587		77,715	5,831	1,676	365	0	0	0	0	0	0	0	0
280 Total Operating Revenues		<u>217,666,830</u>		<u>153,177,469</u>	<u>18,732,367</u>	<u>24,388,538</u>	<u>21,368,457</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
281 EXPENSES															
282 Production Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0	0	0	0	0	0	0	0
284 Transmission Expenses		0		0	0	0	0	0	0	0	0	0	0	0	0
285 Distribution Expenses		33,599,756		30,586,978	2,389,588	585,682	37,508	0	0	0	0	0	0	0	0
286 Total Operating Expenses		<u>33,599,756</u>		<u>30,586,978</u>	<u>2,389,588</u>	<u>585,682</u>	<u>37,508</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		45,347,090		41,933,079	1,998,577	363,183	1,052,251	0	0	0	0	0	0	0	0
288 ADMINISTRATIVE & GENERAL EXPENSES		35,998,584		32,292,265	2,383,195	570,026	753,099	0	0	0	0	0	0	0	0
289 DEPRECIATION EXPENSE		47,802,974		43,283,747	3,315,260	988,334	215,634	0	0	0	0	0	0	0	0
290 TAXES OTHER THAN INCOME TAXES		5,537,361		4,975,695	370,441	97,475	93,750	0	0	0	0	0	0	0	0
291 Other Income		0		0	0	0	0	0	0	0	0	0	0	0	0
292 INCOME BEFORE INCOME TAXES		49,381,065		105,706	8,275,304	21,783,839	19,216,215	0	0	0	0	0	0	0	0
293 FEDERAL INCOME TAXES		5,745,071		0%	17%	44%	39%	0	0	0	0	0	0	0	0
294 Federal Income Taxes-Current		0		0%	17%	44%	39%	0	0	0	0	0	0	0	0
295 State Net Income Tax		5,745,071		12,298	962,762	2,534,366	2,235,645	0	0	0	0	0	0	0	0
296 Subtotal - Income Taxes		<u>5,745,071</u>		<u>12,298</u>	<u>962,762</u>	<u>2,534,366</u>	<u>2,235,645</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
297 NET OPERATING INCOME		43,635,994		93,408	7,312,542	19,249,473	16,980,570	0	0	0	0	0	0	0	0
298 RATE BASE		956,608,779		870,404,485	65,220,525	17,622,366	3,361,403	0	0	0	0	0	0	0	0
299 RATE OF RETURN		4.56%		0.01%	11.21%	109.23%	505.16%	0	0	0	0	0	0	0	0
300 Unitized		0.57		0.00	1.40	13.66	63.16	0	0	0	0	0	0	0	0

Witness: Russell A. Feingold

Allocation Phase
Distribution Customer

Account Description	Account Code	Distribution Customer Dollars	Distribution Allocation Factor	Residential Service			Medium General Service			Large General Service		
				General Service	General Service	General Service	General Service	General Service	General Service	General Service		

301	REVENUE REQUIREMENTS ANALYSIS													
302	System Average Rate of Return Achieved		8.00%		8.00%									8.00%
303	RATE BASE	956,608,779		870,404,485	65,220,525	17,622,366	3,361,403							
304	OPERATING EXPENSES	33,599,756		30,586,978	2,389,588	585,682	37,508							
305	CUST. ACCTS., SERVICES, & SALES EXP.	45,347,090		41,933,079	1,998,577	363,183	1,052,251							
306	ADMINISTRATIVE & GENERAL EXPENSES	35,998,584		32,292,265	2,383,195	570,026	753,099							
307	DEPRECIATION EXPENSE	47,802,974		43,283,747	3,315,260	988,334	215,634							
308	GENERAL TAXES	5,537,361		4,975,695	370,441	97,475	93,750							
309	TOTAL	168,285,766		153,071,763	10,457,063	2,604,699	2,152,241							
310	RETURN ON RATEBASE	76,509,664		69,615,036	5,216,344	1,409,439	268,845							
311	FIT ON RETURN													
312	State Income Tax on Return	16,529,317	21.60%	15,039,786	1,126,950	304,498	58,082							
313	Increase in Uncoll	0	GRT_T-F	0	0	0	0							
314	Additional Late Fees	2,212,976		2,158,635	50,681	3,345	315							
315	TOTAL REVENUE REQUIREMENT	263,537,722		239,885,219	16,851,038	4,321,981	2,479,484							
0	Number of Bills per Rate Class	7,529,853	BILLCUST	6,971,958	495,642.22	59,436	2,817							
0	Minimum Customer Charge Design Day Method			34.41	34.00	72.72	880.19							

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Gathering Commodity

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Small General Service			Medium General Service			Large General Service				
				371	0	148	445,822	445,970	376	1,137,400	1,137,776	376	1,191	3,597,353	3,598,544		
1: RATE BASE																	
I. GAS PLANT IN SERVICE																	
A. INTANGIBLE PLANT																	
4 Organization	301	2,086	GatherVolumes	371	148	376	1,191										
5 Franchise and Consents	302	0	Not_Applicable	0	0	0	0										
6 Miscellaneous Intangible Plant	303	6,301,165	GatherVolumes	1,120,590	445,822	1,137,400	3,597,353										
Subtotal - INTANGIBLE PLANT	301-303	6,303,250		1,120,960	445,970	1,137,776	3,598,544										
B. PRODUCTION PLANT																	
9 Other Land & Land Rights-Land	325	1,836,261	GatherVolumes	326,558	129,920	331,457	1,048,327										
10 Gas Well Structures	326	0	GatherVolumes	0	0	0	0										
11 Field Compressor Station Structures	327	11,355,557	GatherVolumes	2,019,455	803,432	2,049,749	6,482,921										
12 Field M&R Station Structures	328	62,778	GatherVolumes	11,164	4,442	11,332	35,840										
13 Other Structures	329	1,923,583	GatherVolumes	342,087	136,098	347,219	1,098,179										
14 Producing Gas Wells-Well Construction	330, 331	12,205	GatherVolumes	2,171	864	2,203	6,968										
15 Field Lines	332	66,458,743	GatherVolumes	11,818,922	4,702,112	11,996,220	37,941,490										
16 Field Compressor Station Equipment	333	36,129,141	GatherVolumes	6,425,152	2,556,221	6,521,536	20,626,232										
17 Field M&R Station Equip-Company	334	6,256,209	GatherVolumes	1,112,595	442,641	1,129,285	3,571,688										
18 Drilling & Cleaning Equipment	335	18,642	GatherVolumes	3,315	1,319	3,365	10,643										
19 Other Equipment-Other	337	107,840	GatherVolumes	19,178	7,630	19,466	61,566										
Subtotal - PRODUCTION PLANT	325-337	124,160,959		22,080,596	8,784,679	22,411,831	70,883,852										
C. NATURAL GAS STORAGE & PROCESSING PLANT																	
22 Land and Land Rights	350	0	Not_Applicable	0	0	0	0										
23 Structures and Improvements	351	0	Not_Applicable	0	0	0	0										
24 Wells-Well Equipment	352	0	Not_Applicable	0	0	0	0										
25 Lines	353	0	Not_Applicable	0	0	0	0										
26 Compressor Station Equipment - Other	354	0	Not_Applicable	0	0	0	0										
27 M&R Equipment-Meters & Gauges	355	0	Not_Applicable	0	0	0	0										
28 Other Equipment	357	0	Not_Applicable	0	0	0	0										
Subtotal - STORAGE PLANT	350-363	0		0	0	0	0										
D. TRANSMISSION PLANT																	
31 Land & Land Rights	365	0	Not_Applicable	0	0	0	0										
32 Structures & Improvements	366	0	Not_Applicable	0	0	0	0										
33 Mains	367	0	Not_Applicable	0	0	0	0										
34 Compressor Station Equipment	368	0	Not_Applicable	0	0	0	0										
35 M&R Station Equipment	369	0	Not_Applicable	0	0	0	0										
36 Other Equipment	371	0	Not_Applicable	0	0	0	0										
Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0	0										

Witness: Russell A. Feingold

Allocation Phase
Gathering Commodity

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service		
				Residential Service	Small General Service	Medium General Service	Small General Service	Medium General Service	Large General Service			
38 E. DISTRIBUTION PLANT												
39 Land and Land Rights	374	0	Not_Applicable	0	0	0	0	0	0	0	0	0
40 Structures and Improvements	375	0	Not_Applicable	0	0	0	0	0	0	0	0	0
41 Low Pressure Mains	376	0	Not_Applicable	0	0	0	0	0	0	0	0	0
42 Regulated Pressure Mains	378	0	Not_Applicable	0	0	0	0	0	0	0	0	0
43 M & R Station Equipment	380	0	Not_Applicable	0	0	0	0	0	0	0	0	0
44 Services	381	0	Not_Applicable	0	0	0	0	0	0	0	0	0
45 Meters	382	0	Not_Applicable	0	0	0	0	0	0	0	0	0
46 Meter Installations	385	0	Not_Applicable	0	0	0	0	0	0	0	0	0
47 Industrial M & R Station Equipment	386	0	Not_Applicable	0	0	0	0	0	0	0	0	0
48 Other Property on Customers Premise	387	0	Not_Applicable	0	0	0	0	0	0	0	0	0
49 Other Equipment	387	0	Not_Applicable	0	0	0	0	0	0	0	0	0
50 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0	0	0	0	0	0	0
51 F. GENERAL PLANT												
52 Land and Land Rights	389	10,018	GatherVolumes	1,782	709	1,808	1,808	5,719	1,808	1,808	5,719	5,719
53 Structures and Improvements	390	618,191	GatherVolumes	109,938	43,738	111,587	111,587	352,927	111,587	111,587	352,927	352,927
54 Office Furniture and Equipment	391	422,730	GatherVolumes	75,178	29,909	76,305	76,305	241,338	76,305	76,305	241,338	241,338
55 Transportation Equipment	392	2,719,111	GatherVolumes	483,563	192,384	490,817	490,817	1,552,349	490,817	490,817	1,552,349	1,552,349
56 Stores Equipment	393	0	GatherVolumes	0	0	0	0	0	0	0	0	0
57 Tools, Shop and Garage Equipment	394	313,129	GatherVolumes	55,686	22,155	56,522	56,522	178,766	56,522	56,522	178,766	178,766
58 Laboratory Equipment	395	0	GatherVolumes	0	0	0	0	0	0	0	0	0
59 Power Operated Equipment	396	375,299	GatherVolumes	66,743	26,553	67,744	67,744	214,259	67,744	67,744	214,259	214,259
60 Communication Equipment	397	1,535,326	GatherVolumes	273,040	108,628	277,136	277,136	876,522	277,136	277,136	876,522	876,522
61 Miscellaneous Equipment	398	9,984	GatherVolumes	1,776	706	1,802	1,802	5,700	1,802	1,802	5,700	5,700
62 Other Tangible Plant	399	0	GatherVolumes	0	0	0	0	0	0	0	0	0
63 Subtotal - GENERAL PLANT	389-399	6,003,790		1,067,705	424,782	1,083,722	1,083,722	3,427,581	1,083,722	1,083,722	3,427,581	3,427,581
64 TOTAL PLANT IN SERVICE		136,467,999		24,269,262	9,655,431	24,633,329	24,633,329	77,909,977	24,633,329	24,633,329	77,909,977	77,909,977
65 G. UTILITY PLANT												
65 G. UTILITY PLANT	105	0	Not_Applicable	0	0	0	0	0	0	0	0	0
66 TOTAL UTILITY PLANT		136,467,999		24,269,262	9,655,431	24,633,329	24,633,329	77,909,977	24,633,329	24,633,329	77,909,977	77,909,977

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Gathering Commodity

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service				
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service		
67 II. DEPRECIATION RESERVE														
68 Intangible Plant	303	2,977,641	GatherVolumes	529,539	210,675	537,483	1,699,944							
69 Production Plant	325-337	53,322,074	GatherVolumes	9,482,717	3,772,662	9,624,969	30,441,727							
70 Storage Plant	350-357	0	Not_Applicable	0	0	0	0							
71 Transmission	365-371	0	Not_Applicable	0	0	0	0							
72 Distribution Land Structures & Improvements	374-375	0	Not_Applicable	0	0	0	0							
73 Distribution Mains	376	0	Not_Applicable	0	0	0	0							
74 Distribution M&R General	378	0	Not_Applicable	0	0	0	0							
75 Distribution Services	380	0	Not_Applicable	0	0	0	0							
76 Distribution - Meters	381	0	Not_Applicable	0	0	0	0							
77 Distribution - Meters Installations	382	0	Not_Applicable	0	0	0	0							
78 Industrial M & R Station Equipment - Other	385	0	Not_Applicable	0	0	0	0							
79 Other Property on Customers Premises	386	0	Not_Applicable	0	0	0	0							
80 Other Equipment	387	0	Not_Applicable	0	0	0	0							
81 General Plant	389-399	2,253,738	GatherVolumes	400,801	159,457	406,814	1,286,666							
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)		58,553,454		10,413,057	4,142,794	10,569,265	33,428,337							
83 Retirement Obligation		0	Not_Applicable	0	0	0	0							
84 TOTAL - DEPRECIATION RESERVE		58,553,454		10,413,057	4,142,794	10,569,265	33,428,337							
85 III. OTHER RATE BASE ITEMS														
86 Gas Storage Underground - NonCurrent		0	Not_Applicable	0	0	0	0							
87 Gas Stored Underground - Current		0	Not_Applicable	0	0	0	0							
88 Materials and Supplies		134,191	GatherVolumes	23,864	9,494	24,222	76,610							
89 Prepayments		268,603	GatherVolumes	47,768	19,004	48,484	153,346							
90 Cash Working Capital		1,474,819	GatherVolumes	262,280	104,347	266,214	841,979							
91 Deferred Income Taxes		(8,709,824)	GatherVolumes	(1,548,942)	(616,240)	(1,572,178)	(4,972,464)							
92 Customer Advances and Deposits		0	Not_Applicable	0	0	0	0							
93 Total - OTHER RATE BASE ITEMS		(6,832,212)		(1,215,030)	(483,395)	(1,233,257)	(3,900,529)							
94 TOTAL RATE BASE (Excl. Working Capital)		71,082,334		12,641,174	5,029,242	12,830,807	40,581,111							
95 Gas Purchases Cash Working Capital		0	Not_Applicable	0	0	0	0							
96 TOTAL RATE BASE		71,082,334		12,641,174	5,029,242	12,830,807	40,581,111							

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Account Description	Account Code	Distribution Commodity Dollars	Allocation Phase					Large General Service
			Gathering Commodity Allocation Factor	Residential Service	Small General Service	Medium General Service		
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES								
124 Wells Expense	816	0	Not_Applicable	0	0	0	0	0
125 Lines Expenses	817	0	Not_Applicable	0	0	0	0	0
126 Compressor Station Expenses	818	0	Not_Applicable	0	0	0	0	0
127 Compressor Station Fuel	819	0	Not_Applicable	0	0	0	0	0
128 Meas/Reg Station Expenses	820	0	Not_Applicable	0	0	0	0	0
129 Gas Losses	823	0	Not_Applicable	0	0	0	0	0
130 Other Expenses	824	0	Not_Applicable	0	0	0	0	0
131 Storage Well Royalties	825	0	Not_Applicable	0	0	0	0	0
132 Subtotal - Operations Accounts	816-825	0		0	0	0	0	0
133 Maint. of Structures & Improvements								
134 Maint. of Reservoirs and Wells	831	0	Not_Applicable	0	0	0	0	0
135 Maint. of Lines	832	0	Not_Applicable	0	0	0	0	0
136 Maint. of Compressor Station Equipment	833	0	Not_Applicable	0	0	0	0	0
137 Maint. of Meas/Reg Station Equipment	834	0	Not_Applicable	0	0	0	0	0
138 Maint. Of Other Equipment	835	0	Not_Applicable	0	0	0	0	0
139 Subtotal - Maintenance Accounts	837	0	Not_Applicable	0	0	0	0	0
140 Subtotal - STORAGE EXPENSES	831-837	0		0	0	0	0	0
141 C. TRANSMISSION EXPENSES								
142 Supervision/Engineering	850	0	Not_Applicable	0	0	0	0	0
143 Compressor Station Labor & Expenses	853	0	Not_Applicable	0	0	0	0	0
144 Mains Expense	856	0	Not_Applicable	0	0	0	0	0
145 Meas/Reg Station Expenses	857	0	Not_Applicable	0	0	0	0	0
146 Transmission/Compressor Ga	858	0	Not_Applicable	0	0	0	0	0
147 Other Expenses	859	0	Not_Applicable	0	0	0	0	0
148 Rents	860	0	Not_Applicable	0	0	0	0	0
149 Subtotal - Operation Accounts	856-860	0		0	0	0	0	0
150 Maint. of Structures & Improvements								
151 Maint. of Mains	862	0	Not_Applicable	0	0	0	0	0
152 Maint. Of Compressor Station	863	0	Not_Applicable	0	0	0	0	0
153 Maint. Of Meas/Reg Station Equipment	864	0	Not_Applicable	0	0	0	0	0
154 Maint. of Communication Equipment	865	0	Not_Applicable	0	0	0	0	0
155 Maint of Other Equipment	866	0	Not_Applicable	0	0	0	0	0
156 Subtotal - Maintenance Accounts	867	0	Not_Applicable	0	0	0	0	0
157 Subtotal - TRANSMISSION EXPENSES	863-867	0		0	0	0	0	0
850-865		0		0	0	0	0	0

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Allocation Phase
Gathering Commodity

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service				
				Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service	Small General Service	Medium General Service	Large General Service		
196 V. ADMINISTRATIVE & GENERAL EXPENSES														
197 A. Labor-Related:														
198 Administrative & General Salaries	920	2,103,791	GatherVolumes	374,135	148,848	379,747	1,201,060							
199 Office Supplies & Expenses	921	771,136	GatherVolumes	137,138	54,560	139,195	440,244							
200 Admin. Expenses Transferred-Credit	922	(2,041,461)	GatherVolumes	(363,050)	(144,438)	(368,496)	(1,165,476)							
201 Outside Services Employed	923	1,390,114	GatherVolumes	247,216	98,354	250,924	793,620							
202 Employee Pensions and Benefits	926	1,844,100	GatherVolumes	327,952	130,474	332,872	1,052,802							
203 Subtotal - A&G Labor-Related	920-923, 926	4,067,679		723,390	287,798	734,242	2,322,250							
204 B. Plant-Related:														
205 Property Insurance	924	12,296	GatherVolumes	2,187	870	2,220	7,020							
206 Injuries and Damages	925	342,534	GatherVolumes	60,916	24,235	61,830	195,554							
207 Maintenance of General Plant	932	7,386	GatherVolumes	1,314	523	1,333	4,217							
208 Subtotal - A&G Plant-Related		362,216		64,416	25,628	65,382	206,790							
209 C. Other-Related:														
210 Franchise Requirements	927	0	GatherVolumes	0	0	0	0							
211 Regulatory Commission Expenses	928	69,111	GatherVolumes	12,291	4,890	12,475	39,456							
212 Duplicate Charges - Credit	929	0	GatherVolumes	0	0	0	0							
213 Misc. Gen'l Expenses	930	470,328	GatherVolumes	83,642	33,277	84,897	268,512							
214 Rents	931	261,951	GatherVolumes	46,585	18,534	47,284	149,548							
215 Subtotal - A&G Other-Related	927-931	801,390		142,518	56,700	144,656	457,516							
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932	5,231,285		930,324	370,126	944,280	2,986,556							
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)		5,231,285		930,324	370,126	944,280	2,986,556							
218														
219 VI. DEPRECIATION EXPENSE														
220 Intangible Plant	403	774,366	GatherVolumes	137,712	54,788	139,778	442,088							
221 Production Plant	403	2,725,264	GatherVolumes	484,657	192,819	491,927	1,555,861							
222 Storage Plant	403	0	Not_Applicable	0	0	0	0							
223 Transmission	403	0	Not_Applicable	0	0	0	0							
224 Distribution Land Structures & Improvements	403	0	Not_Applicable	0	0	0	0							
225 Distribution Mains	403	0	Not_Applicable	0	0	0	0							
226 Distribution M&R General	403	0	Not_Applicable	0	0	0	0							
227 Distribution Services	403	0	Not_Applicable	0	0	0	0							
228 Distribution - Meters	403	0	Not_Applicable	0	0	0	0							
229 Distribution - Meters Installations	403.10	0	Not_Applicable	0	0	0	0							
230 Industrial M & R Station Equipment - Other	403.11	0	Not_Applicable	0	0	0	0							
231 Other Property on Customers Premises	403.12	0	Not_Applicable	0	0	0	0							
232 Other Equipment	403.13	0	Not_Applicable	0	0	0	0							
233 General Plant	403.14	426,388	GatherVolumes	75,828	30,168	76,966	243,426							
234 Total - DEPRECIATION EXPENSE	403	3,926,018		698,197	277,775	708,671	2,241,375							

Allocation Phase
Gathering Commodity

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service				
				General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service	General Service		
235 VII. TAXES OTHER THAN INCOME TAXES														
236 A. General Taxes														
237 Payroll Taxes	408.15	496,532	GatherVolumes	88,303	35,131	89,627	283,472							
238 Plant Related Taxes	408.17	200,806	GatherVolumes	35,711	14,208	36,247	114,641							
239 Gas Related	408.18	0	GatherVolumes	0	0	0	0							
240 Subtotal - General Taxes		697,338		124,014	49,338	125,874	398,112							
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1	9,854,641		1,752,534	697,239	1,778,824	5,626,043							
242 B. Revenue Taxes: (GRT)														
243 State Gross Earnings	408.11	0	Rev_GRT	0	0	0	0							
244 Municipal Tax	408	0	Rev_MuniTax	0	0	0	0							
245 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0							
246 C. Income Taxes														
247 Fed & State Income Taxes Based on Net Income	409	(1,245,426)	GatherVolumes	(221,485)	(88,117)	(224,807)	(711,017)							
248 Other	409	0	GatherVolumes	0	0	0	0							
249 Subtotal - Income Taxes		(1,245,426)		(221,485)	(88,117)	(224,807)	(711,017)							
250 TOTAL TAXES (Excl. General Taxes)		(1,245,426)		(221,485)	(88,117)	(224,807)	(711,017)							
251 TOTAL EXPENSES		18,401,052		3,272,415	1,301,918	3,321,505	10,505,214							
252 3: OPERATING REVENUES														
253 Sales & Transportation Operating Revenues	480-485	0	GatherVolumes	0	0	0	0							
254 Gas Revenues		0	GatherVolumes	0	0	0	0							
255 Forfeited Discounts	487	0	GatherVolumes	0	0	0	0							
256 Miscellaneous Service Revenues		0	GatherVolumes	0	0	0	0							
257 Gathering		8,929,271	GatherVolumes	1,587,968	631,767	1,611,789	5,097,747							
258 Intercompany Software License Fees		5,027	GatherVolumes	894	356	907	2,870							
259 Pooling		0	GatherVolumes	0	0	0	0							
260 Direct Customer Cashouts		0	GatherVolumes	0	0	0	0							
261 Royalties		14	GatherVolumes	2	1	2	8							
262 Tax Discount		(30)	GatherVolumes	(5)	(2)	(5)	(17)							
262 Rent from Gas Property		7,291	GatherVolumes	1,297	516	1,316	4,162							
263 Total - OPERATING REVENUES		8,941,572		1,590,156	632,637	1,614,010	5,104,770							
264 Other Income	412	0	Revenues	0	0	0	0							
265 NET INCOME		(9,459,480)		(1,682,260)	(669,280)	(1,707,495)	(5,400,445)							
266 Return		-13.31%		-13.31%	-13.31%	-13.31%	-13.31%							

Allocation Phase
Gathering Commodity

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service		
267 SUMMARY												
268 OPERATING REVENUES												
269 Sales & Transportation Operating Revenues		0		0	0	0	0	0	0	0	0	0
270 Gas Revenues		0		0	0	0	0	0	0	0	0	0
271 Forfeited Discounts		0		0	0	0	0	0	0	0	0	0
272 Miscellaneous Service Revenues		0		0	0	0	0	0	0	0	0	0
273 Gathering		8,929,271		1,587,968	631,767	1,611,789	5,097,747					
274 Intercompany Software License Fees		5,027		894	356	907	2,870					
275 Pooling		0		0	0	0	0					
276 Direct Customer Cashouts		0		0	0	0	0					
277 Royalties		14		2	1	2	8					
278 Tax Discount		(30)		(5)	(2)	(5)	(17)					
278 Rent from Gas Property		7,291		1,297	516	1,316	4,162					
280 Total Operating Revenues		8,941,572		1,590,156	632,637	1,614,010	5,104,770					
281 EXPENSES												
282 Production Expenses		9,791,837		1,741,365	692,795	1,767,488	5,590,188					
283 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0					
284 Transmission Expenses		0		0	0	0	0					
285 Distribution Expenses		0		0	0	0	0					
286 Total Operating Expenses		9,791,837		1,741,365	692,795	1,767,488	5,590,188					
287 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		0		0	0	0	0					
288 ADMINISTRATIVE & GENERAL EXPENSES		5,231,285		930,324	370,126	944,280	2,986,556					
289 DEPRECIATION EXPENSE		3,926,018		698,197	277,775	708,671	2,241,375					
290 TAXES OTHER THAN INCOME TAXES		697,338		124,014	49,338	125,874	398,112					
291 Other Income		0		0	0	0	0					
292 INCOME BEFORE INCOME TAXES		(10,704,905)		(1,903,744)	(757,397)	(1,932,303)	(6,111,462)					
				18%	7%	18%	57%					
293 FEDERAL INCOME TAXES		(1,245,426)		(221,485)	(88,117)	(224,807)	(711,017)					
294 Federal Income Taxes-Current												
295 State Net Income Tax												
296 Subtotal - Income Taxes		(1,245,426)		(221,485)	(88,117)	(224,807)	(711,017)					
297 NET OPERATING INCOME		(9,459,480)		(1,682,260)	(669,280)	(1,707,495)	(5,400,445)					
298 RATE BASE		71,082,334		12,641,174	5,029,242	12,830,807	40,581,111					
299 RATE OF RETURN		-13.31%		-13.31%	-13.31%	-13.31%	-13.31%					
300 Unitized		(1.66)		(1.66)	(1.66)	(1.66)	(1.66)					

Witness: Russell A. Feingold

Allocation Phase
Gathering Commodity

Account Description	Account Code	Distribution Commodity Dollars	Gathering Commodity Allocation Factor	Residential Service			Medium General Service			Large General Service				
				8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%		
301 REVENUE REQUIREMENTS ANALYSIS														
302 System Average Rate of Return Achieved		8.00%												8.00%
303 RATE BASE		71,082,334		12,641,174	5,029,242	12,830,807	40,581,111							
304 OPERATING EXPENSES		9,791,837		1,741,365	692,795	1,767,488	5,590,188							
305 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0							
306 ADMINISTRATIVE & GENERAL EXPENSES		5,231,285		930,324	370,126	944,280	2,986,556							
307 DEPRECIATION EXPENSE		3,926,018		698,197	277,775	708,671	2,241,375							
308 GENERAL TAXES		697,338		124,014	49,338	125,874	398,112							
309 TOTAL		19,646,478		3,493,900	1,390,034	3,546,312	11,216,231							
310 RETURN ON RATEBASE		5,885,172		1,011,042	402,239	1,026,209	3,245,681							
311 FIT ON RETURN														
312 State Income Tax on Return		1,228,237	21.60%	218,428	86,901	221,704	701,204							
313 Increase in Uncoll		0	GRT_T-F	0	0	0	0							
314 Additional Late Fees		0		0	0	0	0							
315 TOTAL REVENUE REQUIREMENT		26,559,887		4,723,370	1,879,174	4,794,226	15,163,117							

Ratio of Taxes
to Return

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
1 1: RATE BASE						
2 I. GAS PLANT IN SERVICE						
3 A. INTANGIBLE PLANT						
4 Organization	301	PSTDP	-	-	COMMODITY	Gather\Volumes
5 Franchise and Consents	302	-	-	-	-	-
6 Miscellaneous Intangible Plant	303	FUNC_303	COMMODITY	SUPP_303-E	COMMODITY	Gather\Volumes
7 Subtotal - INTANGIBLE PLANT	301-303					
		49,770				
		0				
		138,206,266				
8 B. PRODUCTION PLANT						
9 Other Land & Land Rights-Land	325	Gathering	-	-	COMMODITY	Gather\Volumes
10 Gas Well Structures	326	-	-	-	-	-
11 Field Compressor Station Structures	327	Gathering	-	-	COMMODITY	Gather\Volumes
12 Field M&R Station Structures	328	Gathering	-	-	COMMODITY	Gather\Volumes
13 Other Structures	329	Gathering	-	-	COMMODITY	Gather\Volumes
14 Producing Gas Wells-Well Construction	330, 331	Gathering	-	-	COMMODITY	Gather\Volumes
15 Field Lines	332	Gathering	-	-	COMMODITY	Gather\Volumes
16 Field Compressor Station Equipment	333	Gathering	-	-	COMMODITY	Gather\Volumes
17 Field M&R Station Equip-Company	334	Gathering	-	-	COMMODITY	Gather\Volumes
18 Drilling & Cleaning Equipment	335	Gathering	-	-	COMMODITY	Gather\Volumes
19 Other Equipment-Other	337	Gathering	-	-	COMMODITY	Gather\Volumes
20 Subtotal - PRODUCTION PLANT	325-337					
		1,836,261				
		0				
		11,355,557				
		62,778				
		1,923,583				
		12,205				
		66,458,743				
		36,129,141				
		6,256,209				
		18,642				
		107,840				
		124,160,959				
21 C. NATURAL GAS STORAGE & PROCESSING PLANT						
22 Land and Land Rights	350	STOR	-	-	-	-
23 Structures and Improvements	351	STOR	-	-	-	-
24 Wells-Well Equipment	352	STOR	-	-	-	-
25 Lines	353	STOR	-	-	-	-
26 Compressor Station Equipment - Other	354	STOR	-	-	-	-
27 M&R Equipment-Meters & Gauges	355	STOR	-	-	-	-
28 Other Equipment	357	STOR	-	-	-	-
29 Subtotal - STORAGE PLANT	350-363					
		63,624				
		1,733,972				
		1,868,356				
		2,134,447				
		7,556,584				
		75,749				
		30,184				
		13,462,916				
30 D. TRANSMISSION PLANT						
31 Land & Land Rights	365	TRANS	-	-	-	-
32 Structures & Improvements	366	TRANS	-	-	-	-
33 Mains	367	TRANS	-	-	-	-
34 Compressor Station Equipment	368	TRANS	-	-	-	-
35 M&R Station Equipment	369	TRANS	-	-	-	-
36 Other Equipment	371	TRANS	-	-	-	-
37 Subtotal - TRANSMISSION PLANT	365-371					
		3,036,718				
		2,931,326				
		148,893,346				
		11,366,542				
		33,706,719				
		2,464,382				
		202,399,033				

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
38 E. DISTRIBUTION PLANT						
39 Land and Land Rights	374	DIST	-	-	-	-
40 Structures and Improvements	375	DIST	-	-	-	-
41 Low Pressure Mains	376	DIST	-	-	-	-
42 Regulated Pressure Mains	376	DIST	-	-	-	-
43 M & R Station Equipment	378	DIST	-	-	-	-
44 Services	380	DIST	-	-	-	-
45 Meters	381	DIST	-	-	-	-
46 Meter Installations	382	DIST	-	-	-	-
47 Industrial M & R Station Equipment	385	DIST	-	-	-	-
48 Other Property on Customers Premise	386	DIST	-	-	-	-
49 Other Equipment	387	DIST	-	-	-	-
50 Subtotal - DISTRIBUTION PLANT	374-387					
51 F. GENERAL PLANT						
52 Land and Land Rights	389	PSTD	-	-	COMMODITY	GatherVolumes
53 Structures and Improvements	390	PSTD	-	-	COMMODITY	GatherVolumes
54 Office Furniture and Equipment	391	PSTD	-	-	COMMODITY	GatherVolumes
55 Transportation Equipment	392	PSTD	-	-	COMMODITY	GatherVolumes
56 Stores Equipment	393	-	-	-	-	-
57 Tools, Shop and Garage Equipment	394	PSTD	-	-	COMMODITY	GatherVolumes
58 Laboratory Equipment	395	-	-	-	-	-
59 Power Operated Equipment	396	PSTD	-	-	COMMODITY	GatherVolumes
60 Communication Equipment	397	PSTD	-	-	COMMODITY	GatherVolumes
61 Miscellaneous Equipment	398	PSTD	-	-	COMMODITY	GatherVolumes
62 Other Tangible Plant	399	-	-	-	-	-
63 Subtotal - GENERAL PLANT	389-399					
64 TOTAL PLANT IN SERVICE						
65 G. UTILITY PLANT	105					
66 TOTAL UTILITY PLANT						

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
67 II. DEPRECIATION RESERVE						
68 Intangible Plant	303	INTANGIBLE_PLANT				
69 Production Plant	325-337	Gathering			COMMODITY	GatherVolumes
70 Storage Plant	350-357	STOR	COMMODITY	SUPPPT-E	COMMODITY	GatherVolumes
71 Transmission	365-371	TRANS	-	-	-	-
72 Distribution Land Structures & Improvements	374-375	DIST	-	-	-	-
73 Distribution Mains	376	DIST	-	-	-	-
74 Distribution M&R General	378	DIST	-	-	-	-
75 Distribution Services	380	DIST	-	-	-	-
76 Distribution - Meters	381	DIST	-	-	-	-
77 Distribution - Meters Installations	382	DIST	-	-	-	-
78 Industrial M & R Station Equipment - Other	385	DIST	-	-	-	-
79 Other Property on Customers Premises	386	DIST	-	-	-	-
80 Other Equipment	387	DIST	-	-	-	-
81 General Plant	389-399	PSTD	COMMODITY	-	COMMODITY	GatherVolumes
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)						
83 Retirement Obligation						
84 TOTAL - DEPRECIATION RESERVE						
85 III. OTHER RATE BASE ITEMS						
86 Gas Storage Underground - NonCurrent						
87 Gas Stored Underground - Current						
88 Materials and Supplies						
89 Prepayments						
90 Cash Working Capital						
91 Deferred Income Taxes						
92 Customer Advances and Deposits						
93 Total - OTHER RATE BASE ITEMS						
94 TOTAL RATE BASE (Excl. Working Capital)						
95 Gas Purchases Cash Working Capital						
96 TOTAL RATE BASE						

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
97 2: EXPENSES						
98 I. OPERATION & MAINTENANCE EXPENSE						
99 A. NATURAL GAS PRODUCTION EXPENSES						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	Gathering	-	-	COMMODITY	Gather\Volumes
102 Production Maps	751	Gathering	-	-	COMMODITY	Gather\Volumes
103 Gas Wells Expense	752	Gathering	-	-	COMMODITY	Gather\Volumes
104 Field Lines Expense	753	Gathering	-	-	COMMODITY	Gather\Volumes
105 Field Compressor Station Expense	754,756	Gathering	-	-	COMMODITY	Gather\Volumes
106 Other Expense	759	Gathering	-	-	COMMODITY	Gather\Volumes
107 Rents	760	Gathering	-	-	COMMODITY	Gather\Volumes
108 Subtotal - Operation Accounts	751-760					
109 Maint Supervision & Engineering	762	Gathering	-	-	COMMODITY	Gather\Volumes
110 Producing Gas Wells Maintenance	763	Gathering	-	-	COMMODITY	Gather\Volumes
111 Field Lines	764,787	Gathering	-	-	COMMODITY	Gather\Volumes
112 Field Meas/Reg	765,766	Gathering	-	-	COMMODITY	Gather\Volumes
113 Other Equipment	769	Gathering	-	-	COMMODITY	Gather\Volumes
114 Subtotal - Maintenance Accounts	762-787					
115 Subtotal - Production and Gathering	751-787					
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	SUPP	COMMODITY	Gas_Revenue	-	-
118 Gas used for Compressor Station Fuel - Credit	810	SUPP	COMMODITY	Sales_Firm	-	-
119 Gas used for Other Util Ops-Credit	812,755	SUPP	COMMODITY	Sales_Firm	-	-
120 Other Gas Supply Expenses	813	SUPP	COMMODITY	Sales_Firm	-	-
121 Subtotal - Other Gas Supply Expenses		0	0	0	-	-
122 Subtotal - PRODUCTION EXPENSES	751-813	-				

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES						
124 Wells Expense	816	STOR	-	-	-	-
125 Lines Expenses	817	STOR	-	-	-	-
126 Compressor Station Expenses	818	STOR	-	-	-	-
127 Compressor Station Fuel	819	SUPP	COMMODITY	Sales_Firm	-	-
128 Meas/Reg Station Expenses	820	STOR	-	-	-	-
129 Gas Losses	823	SUPP	COMMODITY	Sales_Firm	-	-
130 Other Expenses	824	STOR	-	-	-	-
131 Storage Well Royalties	825	STOR	-	-	-	-
132 Subtotal - Operations Accounts	816-825					
133 Maint. of Structures & Improvements	831	STOR	-	-	-	-
134 Maint. of Reservoirs and Wells	832	STOR	-	-	-	-
135 Maint. of Lines	833	STOR	-	-	-	-
136 Maint. of Compressor Station Equipment	834	STOR	-	-	-	-
137 Maint. of Meas/Reg Station Equipment	835	STOR	-	-	-	-
138 Maint. Of Other Equipment	837	STOR	-	-	-	-
139 Subtotal - Maintenance Accounts	831-837					
140 Subtotal - STORAGE EXPENSES	816-837					
141 C. TRANSMISSION EXPENSES						
142 Supervision/Engineering	850	TRANS	-	-	-	-
143 Compressor Station Labor & Expenses	853	-	-	-	-	-
144 Mains Expense	856	TRANS	-	-	-	-
145 Meas/Reg Station Expenses	857	TRANS	-	-	-	-
146 Transmission/Compressor Ga	858	-	-	-	-	-
147 Other Expenses	859	TRANS	-	-	-	-
148 Rents	860	TRANS	-	-	-	-
149 Subtotal - Operation Accounts	856-860					
150 Maint. of Structures & Improvements	862	TRANS	-	-	-	-
151 Maint. of Mains	863	TRANS	-	-	-	-
152 Maint. Of Compressor Station	864	TRANS	-	-	-	-
153 Maint. Of Meas/Reg Station Equipment	865	TRANS	-	-	-	-
154 Maint. of Communication Equipment	866	TRANS	-	-	-	-
155 Maint of Other Equipment	867	TRANS	-	-	-	-
156 Subtotal - Maintenance Accounts	863-867					
157 Subtotal - TRANSMISSION EXPENSES	850-865					

Quick List

Account Description	Account Code	Functional Allocator	Classification Allocator	Gas Supply Energy Allocator	Classification Allocator	Gathering Energy Allocator
158 D. DISTRIBUTION EXPENSES						
159 Operation Supervision & Engineering	870	DIST	-	-	-	-
160 Distribution Load Dispatching	871	DIST	-	-	-	-
161 Mains and Services Expenses	874	DIST	-	-	-	-
162 Meas. & Reg. Station Expenses	875	DIST	-	-	-	-
163 Meas. & Reg. Station Expenses - City Gate	877	DIST	-	-	-	-
164 Meter & House Regulator Expenses	878	DIST	-	-	-	-
165 Customer Installations Expenses	879	DIST	-	-	-	-
166 Other Expenses	880	DIST	-	-	-	-
167 Rents	881	DIST	-	-	-	-
168 Maint. of Structures & Improvements	886	DIST	-	-	-	-
169 Maint. of Mains	887	DIST	-	-	-	-
170 Maint. of Compressor Station Equip.	888	DIST	-	-	-	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	DIST	-	-	-	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	DIST	-	-	-	-
173 Maint. of Services	892	DIST	-	-	-	-
174 Maint. of Meters & House Regulators	893	DIST	-	-	-	-
175 Maint. of Other Equipment	894	DIST	-	-	-	-
176 Subtotal - DISTRIBUTION EXPENSES	870-894					
		(1,180,735)				
		1,545				
		12,198,679				
		3,282,135				
		47,258				
		5,800,677				
		5,354,119				
		2,695,806				
		390,129				
		3,850,598				
		29,797,704				
		128,833				
		1,430,816				
		1,555				
		987,954				
		388,121				
		598,328				
		65,773,523				
177 Total - OPERATION & MAINTENANCE EXPENSES						
178 II. CUSTOMER ACCOUNTS EXPENSES						
179 Supervision	901	-	-	-	-	-
180 Meter Reading Expenses	902	DIST	-	-	-	-
181 Customer Records & Collection Expense	903	DIST	-	-	-	-
182 Uncollectible Accounts	904	DIST	-	-	-	-
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904					
		0				
		4,799,922				
		17,132,673				
		15,502,183				
		37,434,779				
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES						
185 Supervision	907	DIST	-	-	-	-
186 Customer Assistance Expenses	908	DIST	-	-	-	-
187 Info. & Instructional Advertising Expense	909	DIST	-	-	-	-
188 Misc. Customer Serv. & Inform. Expen.	910	DIST	-	-	-	-
189 Subtotal - CUSTOMER SERVICE	907-910					
		437,767				
		2,892,225				
		3,206,633				
		4,280				
		6,540,906				
190 IV. SALES EXPENSES (C-8)						
191 Supervision	911	-	-	-	-	-
192 Demonstrating & Selling Expenses	912, 913	DIST	-	-	-	-
193 Miscellaneous Sales Expenses	916	-	-	-	-	-
194 Subtotal - SALES EXPENSES	911-916					
		0				
		1,371,405				
		0				
		1,371,405				
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPEN:	901-916					
		45,347,090				

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Gas Supply Energy Allocator	Gathering Classification Allocator	Gathering Energy Allocator
196 V. ADMINISTRATIVE & GENERAL EXPENSES						
197 A. Labor-Related:						
198 Administrative & General Salaries	920	LABOR	-	-	COMMODITY	GatherVolumes
199 Office Supplies & Expenses	921	LABOR	-	-	COMMODITY	GatherVolumes
200 Admin. Expenses Transferred-Credit	922	LABOR	-	-	COMMODITY	GatherVolumes
201 Outside Services Employed	923	LABOR	-	-	COMMODITY	GatherVolumes
202 Employee Pensions and Benefits	926	LABOR	-	-	COMMODITY	GatherVolumes
203 Subtotal - A&G Labor-Related	920-923, 926					
204 B. Plant-Related:						
205 Property Insurance	924	PSTDP	-	-	COMMODITY	GatherVolumes
206 Injuries and Damages	925	PSTDP	-	-	COMMODITY	GatherVolumes
207 Maintenance of General Plant	932	PSTDP	-	-	COMMODITY	GatherVolumes
208 Subtotal - A&G Plant-Related						
209 C. Other-Related:						
210 Franchise Requirements	927	REVREQ	-	-	-	-
211 Regulatory Commission Expenses	928	-	SUPPREVREQ	SUPPREVREQ-E	COMMODITY	GatherVolumes
212 Duplicate Charges - Credit	929	-	-	-	-	-
213 Misc. Gen'l Expenses	930	PSTD/LP	-	-	COMMODITY	GatherVolumes
214 Rents	931	PSTD/LP	-	-	COMMODITY	GatherVolumes
215 Subtotal - A&G Other-Related	927-931					
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932					
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)						
218						
219 VI. DEPRECIATION EXPENSE						
220 Intangible Plant	403	INTANGIBLE_PLANT	COMMODITY	SUPPPT-E	COMMODITY	GatherVolumes
221 Production Plant	403	Gathering	-	-	COMMODITY	GatherVolumes
222 Storage Plant	403	STOR	-	-	-	-
223 Transmission	403	TRANS	-	-	-	-
224 Distribution Land Structures & Improvements	403	DIST	-	-	-	-
225 Distribution Mains	403	DIST	-	-	-	-
226 Distribution M&R General	403	DIST	-	-	-	-
227 Distribution Services	403	DIST	-	-	-	-
228 Distribution - Meters	403	DIST	-	-	-	-
229 Distribution - Meters Installations	403.10	DIST	-	-	-	-
230 Industrial M & R Station Equipment - Other	403.11	DIST	-	-	-	-
231 Other Property on Customers Premises	403.12	DIST	-	-	-	-
232 Other Equipment	403.13	DIST	-	-	-	-
233 General Plant	403.14	PSTDP	-	-	COMMODITY	GatherVolumes
234 Total - DEPRECIATION EXPENSE						

Quick List

Account Description	Account Code	Functional Allocator	Gas Supply Classification Allocator	Energy Allocator	Gathering Classification Allocator	Energy Allocator
235 VII. TAXES OTHER THAN INCOME TAXES						
236 A. General Taxes						
237 Payroll Taxes	408.15	LABOR	-	-	COMMODITY	Gather\Volumes
238 Plant Related Taxes	408.17	PSTDP	-	-	COMMODITY	Gather\Volumes
239 Gas Related	408.18	-	-	-	-	-
240 Subtotal - General Taxes						
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1					
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	-	-	-	-	-
244 Municipal Tax	408	-	-	-	-	-
245 Subtotal - Revenue Taxes (GRT)						
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	FUNC_Income b/f Tax	SUPP_PreTax	SUPPREVREQ-E	COMMODITY	Gather\Volumes
248 Other	409	-	-	-	-	-
249 Subtotal - Income Taxes						
250 TOTAL TAXES (Excl. General Taxes)						
251 TOTAL EXPENSES						
252 3: OPERATING REVENUES						
253 Sales & Transportation Operating Revenues						
254 Gas Revenues	480-485	STDPT	-	-	-	-
255 Forfeited Discounts	487	SUPP	SUPPREVREQ	Gas_Revenue	-	-
256 Miscellaneous Service Revenues		STDPT	-	-	-	-
257 Gathering		STDPT	-	-	-	-
258 Intercompany Software License Fees		Gathering	-	-	COMMODITY	Gather\Volumes
259 Pooling		PSTDP	-	-	COMMODITY	Gather\Volumes
260 Direct Customer Cashouts		STDPT	-	-	-	-
261 Royalties		DIST	-	-	-	-
262 Tax Discount		PSTDP	-	-	COMMODITY	Gather\Volumes
262 Rent from Gas Property		Taxes	SUPPREVREQ	Non-gas_Revenue	COMMODITY	Gather\Volumes
263 Total - OPERATING REVENUES		PSTDP	-	-	COMMODITY	Gather\Volumes
264 Other Income	412	-	-	-	-	-
265 NET INCOME						
266 Return						

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
1 1: RATE BASE						
2 I. GAS PLANT IN SERVICE						
3 A. INTANGIBLE PLANT						
4 Organization	301	STORPT	STORPT-D	-	TRANPT	TRANPT-D
5 Franchise and Consents	302	-	-	-	-	-
6 Miscellaneous Intangible Plant	303	STOR-303	STOR_303-D	STOR_303-E	TRAN-303	TRAN_303-D
7 Subtotal - INTANGIBLE PLANT	301-303					
			49,770			
			0			
			138,206,266			
8 B. PRODUCTION PLANT						
9 Other Land & Land Rights-Land	325	-	-	-	-	-
10 Gas Well Structures	326	-	-	-	-	-
11 Field Compressor Station Structures	327	-	-	-	-	-
12 Field M&R Station Structures	328	-	-	-	-	-
13 Other Structures	329	-	-	-	-	-
14 Producing Gas Wells-Well Construction	330, 331	-	-	-	-	-
15 Field Lines	332	-	-	-	-	-
16 Field Compressor Station Equipment	333	-	-	-	-	-
17 Field M&R Station Equip-Company	334	-	-	-	-	-
18 Drilling & Cleaning Equipment	335	-	-	-	-	-
19 Other Equipment-Other	337	-	-	-	-	-
20 Subtotal - PRODUCTION PLANT	325-337					
			1,836,261			
			0			
			11,355,557			
			62,778			
			1,923,583			
			12,205			
			66,458,743			
			36,129,141			
			6,256,209			
			18,642			
			107,840			
			124,160,959			
21 C. NATURAL GAS STORAGE & PROCESSING PLANT						
22 Land and Land Rights	350	STORPT	STORPT-D	-	-	-
23 Structures and Improvements	351	STORPT	STORPT-D	-	-	-
24 Wells-Well Equipment	352	DEMAND	DesignDay	-	-	-
25 Lines	353	DEMAND	Winter6	-	-	-
26 Compressor Station Equipment - Other	354	DEMAND	DesignDay	-	-	-
27 M&R Equipment-Meters & Gauges	355	DEMAND	Winter6	-	-	-
28 Other Equipment	357	STORPT	STORPT-D	-	-	-
29 Subtotal - STORAGE PLANT	350-363					
			63,624			
			1,733,972			
			1,868,356			
			2,134,447			
			7,556,584			
			75,749			
			30,184			
			13,462,916			
30 D. TRANSMISSION PLANT						
31 Land & Land Rights	365	-	-	-	DEMAND	TRANPT-D
32 Structures & Improvements	366	-	-	-	DEMAND	TRANPT-D
33 Mains	367	-	-	-	DEMAND	DesignDay
34 Compressor Station Equipment	368	-	-	-	DEMAND	DesignDay
35 M&R Station Equipment	369	-	-	-	DEMAND	DesignDay
36 Other Equipment	371	-	-	-	DEMAND	TRANPT-D
37 Subtotal - TRANSMISSION PLANT	365-371					
			3,036,718			
			2,931,326			
			148,893,346			
			11,366,542			
			33,706,719			
			2,464,382			
			202,399,033			

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
38 E. DISTRIBUTION PLANT						
39 Land and Land Rights	374	-	-	-	-	-
40 Structures and Improvements	375	-	-	-	-	-
41 Low Pressure Mains	376	-	-	-	-	-
42 Regulated Pressure Mains	376	-	-	-	-	-
43 M & R Station Equipment	378	-	-	-	-	-
44 Services	380	-	-	-	-	-
45 Meters	381	-	-	-	-	-
46 Meter Installations	382	-	-	-	-	-
47 Industrial M & R Station Equipment	385	-	-	-	-	-
48 Other Property on Customers Premise	386	-	-	-	-	-
49 Other Equipment	387	-	-	-	-	-
50 Subtotal - DISTRIBUTION PLANT	374-387					
			6,930,561			
			31,452,099			
			702,395,077			
			931,934,664			
			67,674,628			
			632,413,944			
			126,828,614			
			90,344,063			
			10,644,190			
			14,644,532			
			7,666,771			
			2,622,929,143			
51 F. GENERAL PLANT						
52 Land and Land Rights	389	STORPT	STORPT-D	-	TRANPT	TRANPT-D
53 Structures and Improvements	390	STORPT	STORPT-D	-	TRANPT	TRANPT-D
54 Office Furniture and Equipment	391	STORPT	STORPT-D	-	TRANPT	TRANPT-D
55 Transportation Equipment	392	STORPT	STORPT-D	-	TRANPT	TRANPT-D
56 Stores Equipment	393	-	-	-	-	-
57 Tools, Shop and Garage Equipment	394	STORPT	STORPT-D	-	TRANPT	TRANPT-D
58 Laboratory Equipment	395	-	-	-	-	-
59 Power Operated Equipment	396	STORPT	STORPT-D	-	TRANPT	TRANPT-D
60 Communication Equipment	397	STORPT	STORPT-D	-	TRANPT	TRANPT-D
61 Miscellaneous Equipment	398	STORPT	STORPT-D	-	TRANPT	TRANPT-D
62 Other Tangible Plant	399	-	-	-	-	-
63 Subtotal - GENERAL PLANT	389-399					
			239,065			
			14,752,383			
			10,087,950			
			64,888,326			
			0			
			7,472,455			
			0			
			8,956,064			
			36,638,721			
			238,262			
			143,273,226			
64 TOTAL PLANT IN SERVICE						
65 G. UTILITY PLANT	105	-	-	-	-	-
66 TOTAL UTILITY PLANT						

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
67 II. DEPRECIATION RESERVE						
68 Intangible Plant	303	STOR-INTANG	STOR_Intang-D	STOR_Intang-E	TRAN-INTANG	TRAN_Intang-D
69 Production Plant	325-337	-	-	-	-	-
70 Storage Plant	350-357	STORPT	STORPT-D	-	-	-
71 Transmission	365-371	-	-	-	DEMAND	TRANPT-D
72 Distribution Land Structures & Improvements	374-375	-	-	-	-	-
73 Distribution Mains	376	-	-	-	-	-
74 Distribution M&R General	378	-	-	-	-	-
75 Distribution Services	380	-	-	-	-	-
76 Distribution - Meters	381	-	-	-	-	-
77 Distribution - Meters Installations	382	-	-	-	-	-
78 Industrial M & R Station Equipment - Other	385	-	-	-	-	-
79 Other Property on Customers Premises	386	-	-	-	-	-
80 Other Equipment	387	-	-	-	-	-
81 General Plant	389-399	STORPT	STORPT-D	-	TRANPT	TRANPT-D
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)						
83 Retirement Obligation		-	-	-	-	-
84 TOTAL - DEPRECIATION RESERVE						
85 III. OTHER RATE BASE ITEMS						
86 Gas Storage Underground - NonCurrent		-	-	-	-	-
87 Gas Stored Underground - Current		COMMODITY	-	Winter6	-	-
88 Materials and Supplies		STORPT	STORPT-D	-	TRANPT	TRANPT-D
89 Prepayments		STORPT	STOR&M-D	-	TRANPT	TRANPT-D
90 Cash Working Capital		STORPT	STORPT-D	-	TRANPT	TRANPT-D
91 Deferred Income Taxes		STORPT	STORPT-D	-	TRANPT	TRANPT-D
92 Customer Advances and Deposits		-	-	-	-	-
93 Total - OTHER RATE BASE ITEMS						
94 TOTAL RATE BASE (Excl. Working Capital)						
95 Gas Purchases Cash Working Capital		-	-	-	-	-
96 TOTAL RATE BASE						

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
97 2: EXPENSES						
98 I. OPERATION & MAINTENANCE EXPENSE						
99 A. NATURAL GAS PRODUCTION EXPENSES						
100 1. Natural Gas Production and Gathering						
101 Operation Supervision & Engineering	750	-	-	-	-	-
102 Production Maps	751	-	-	-	-	-
103 Gas Wells Expense	752	-	-	-	-	-
104 Field Lines Expense	753	-	-	-	-	-
105 Field Compressor Station Expense	754,756	-	-	-	-	-
106 Other Expense	759	-	-	-	-	-
107 Rents	760	-	-	-	-	-
108 Subtotal - Operation Accounts	751-760	-	-	-	-	-
			35			
			1,885			
			542			
			1,365,473			
			2,518,612			
			60,043			
			14,440			
			3,961,029			
			0			
109 Maint Supervision & Engineering	762	-	-	-	-	-
110 Producing Gas Wells Maintenance	763	-	-	-	-	-
111 Field Lines	764, 787	-	-	-	-	-
112 Field Meas/Reg	765, 766	-	-	-	-	-
113 Other Equipment	769	-	-	-	-	-
114 Subtotal - Maintenance Accounts	762-787	-	-	-	-	-
			12,148			
			10,037			
			3,683,864			
			2,077,359			
			47,400			
			5,830,808			
115 Subtotal - Production and Gathering	751-787	-	-	-	-	-
			9,791,837			
116 2. Other Gas Supply Expenses						
117 Nat Gas Well Head Purchases	800	-	-	-	-	-
118 Gas used for Compressor Station Fuel - Credit	810	-	-	-	-	-
119 Gas used for Other Util Ops-Credit	812,755	-	-	-	-	-
120 Other Gas Supply Expenses	813	-	-	-	-	-
121 Subtotal - Other Gas Supply Expenses		-	-	-	-	-
			271,022,343			
122 Subtotal - PRODUCTION EXPENSES	751-813	-	-	-	-	-
			0			
			271,022,343			
			270,963,554			
			(2,119,878)			
			1,581,500			
			597,166			

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES						
124 Wells Expense	816	STORPT	STORPT-D	-	-	-
125 Lines Expenses	817	STORPT	STORPT-D	-	-	-
126 Compressor Station Expenses	818	STORPT	STORPT-D	-	-	-
127 Compressor Station Fuel	819	-	-	-	-	-
128 Meas/Reg Station Expenses	820	STORPT	STORPT-D	-	-	-
129 Gas Losses	823	-	-	-	-	-
130 Other Expenses	824	STORPT	STORPT-D	-	-	-
131 Storage Well Royalties	825	STORPT	STORPT-D	-	-	-
132 Subtotal - Operations Accounts	816-825					
133 Maint. of Structures & Improvements	831	STORPT	STORPT-D	-	-	-
134 Maint. of Reservoirs and Wells	832	STORPT	STORPT-D	-	-	-
135 Maint. of Lines	833	STORPT	STORPT-D	-	-	-
136 Maint. of Compressor Station Equipment	834	STORPT	STORPT-D	-	-	-
137 Maint. of Meas/Reg Station Equipment	835	STORPT	STORPT-D	-	-	-
138 Maint. Of Other Equipment	837	STORPT	STORPT-D	-	-	-
139 Subtotal - Maintenance Accounts	831-837					
140 Subtotal - STORAGE EXPENSES	816-837					
141 C. TRANSMISSION EXPENSES						
142 Supervision/Engineering	850	-	-	-	TRANPT	TRANPT-D
143 Compressor Station Labor & Expenses	853	-	-	-	-	-
144 Mains Expense	856	-	-	-	TRANPT	TRANPT-D
145 Meas/Reg Station Expenses	857	-	-	-	TRANPT	TRANPT-D
146 Transmission/Compressor Ga	858	-	-	-	-	-
147 Other Expenses	859	-	-	-	TRANPT	TRANPT-D
148 Rents	860	-	-	-	TRANPT	TRANPT-D
149 Subtotal - Operation Accounts	856-860					
150 Maint. of Structures & Improvements	862	-	-	-	TRANPT	TRANPT-D
151 Maint. of Mains	863	-	-	-	DEMAND	TRANPT-D
152 Maint. Of Compressor Station	864	-	-	-	TRANPT	TRANPT-D
153 Maint. Of Meas/Reg Station Equipment	865	-	-	-	TRANPT	TRANPT-D
154 Maint. of Communication Equipment	866	-	-	-	TRANPT	TRANPT-D
155 Maint of Other Equipment	867	-	-	-	TRANPT	TRANPT-D
156 Subtotal - Maintenance Accounts	863-867					
157 Subtotal - TRANSMISSION EXPENSES	850-865					

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
158 D. DISTRIBUTION EXPENSES						
159 Operation Supervision & Engineering	870	-	-	-	-	-
160 Distribution Load Dispatching	871	-	-	-	-	-
161 Mains and Services Expenses	874	-	-	-	-	-
162 Meas. & Reg. Station Expenses	875	-	-	-	-	-
163 Meas. & Reg. Station Expenses - City Gate	877	-	-	-	-	-
164 Meter & House Regulator Expenses	878	-	-	-	-	-
165 Customer Installations Expenses	879	-	-	-	-	-
166 Other Expenses	880	-	-	-	-	-
167 Rents	881	-	-	-	-	-
168 Maint. of Structures & Improvements	886	-	-	-	-	-
169 Maint. of Mains	887	-	-	-	-	-
170 Maint. of Compressor Station Equip.	888	-	-	-	-	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	-	-	-	-	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	-	-	-	-	-
173 Maint. of Services	892	-	-	-	-	-
174 Maint. of Meters & House Regulators	893	-	-	-	-	-
175 Maint. of Other Equipment	894	-	-	-	-	-
176 Subtotal - DISTRIBUTION EXPENSES	870-894					
177 Total - OPERATION & MAINTENANCE EXPENSES						
178 II. CUSTOMER ACCOUNTS EXPENSES						
179 Supervision	901	-	-	-	-	-
180 Meter Reading Expenses	902	-	-	-	-	-
181 Customer Records & Collection Expense	903	-	-	-	-	-
182 Uncollectible Accounts	904	-	-	-	-	-
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904					
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES						
185 Supervision	907	-	-	-	-	-
186 Customer Assistance Expenses	908	-	-	-	-	-
187 Info. & Instructional Advertising Expense	909	-	-	-	-	-
188 Misc. Customer Serv. & Inform. Expen.	910	-	-	-	-	-
189 Subtotal - CUSTOMER SERVICE	907-910					
190 IV. SALES EXPENSES (C-8)						
191 Supervision	911	-	-	-	-	-
192 Demonstrating & Selling Expenses	912, 913	-	-	-	-	-
193 Miscellaneous Sales Expenses	916	-	-	-	-	-
194 Subtotal - SALES EXPENSES	911-916					
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPEN:	901-916					

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
196 V. ADMINISTRATIVE & GENERAL EXPENSES						
197 A. Labor-Related:						
198 Administrative & General Salaries	920	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
199 Office Supplies & Expenses	921	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
200 Admin. Expenses Transferred-Credit	922	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
201 Outside Services Employed	923	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
202 Employee Pensions and Benefits	926	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
203 Subtotal - A&G Labor-Related	920-923, 926					
204 B. Plant-Related:						
205 Property Insurance	924	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
206 Injuries and Damages	925	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
207 Maintenance of General Plant	932	STORGENPTXL	STORGENPTXL-D	-	TRANGENPTXL	TRANGENPTXL-D
208 Subtotal - A&G Plant-Related						
209 C. Other-Related:						
210 Franchise Requirements	927	-	-	-	-	-
211 Regulatory Commission Expenses	928	STORREREQ	STORREREQ-D	STORREREQ-E	TRANREREQ	TRANREREQ-D
212 Duplicate Charges - Credit	929	-	-	-	-	-
213 Misc. Gen'l Expenses	930	STORL/P	STORL/P-D	STORL/P-E	TRANL/P	TRANL/P-D
214 Rents	931	STORL/P	STORL/P-D	STORL/P-E	TRANL/P	TRANL/P-D
215 Subtotal - A&G Other-Related	927-931					
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932					
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)						
218						
219 VI. DEPRECIATION EXPENSE						
220 Intangible Plant	403	STOR-INTANG	STOR_Intang-D	STOR_Intang-E	TRAN-INTANG	TRAN_Intang-D
221 Production Plant	403	-	-	-	-	-
222 Storage Plant	403	STORPT	STORPT-D	-	-	-
223 Transmission	403	-	-	-	DEMAND	TRANPT-D
224 Distribution Land Structures & Improvements	403	-	-	-	-	-
225 Distribution Mains	403	-	-	-	-	-
226 Distribution M&R General	403	-	-	-	-	-
227 Distribution Services	403	-	-	-	-	-
228 Distribution - Meters	403	-	-	-	-	-
229 Distribution - Meters Installations	403.10	-	-	-	-	-
230 Industrial M & R Station Equipment - Other	403.11	-	-	-	-	-
231 Other Property on Customers Premises	403.12	-	-	-	-	-
232 Other Equipment	403.13	-	-	-	-	-
233 General Plant	403.14	STORPT	STORPT-D	-	TRANPT	TRANPT-D
234 Total - DEPRECIATION EXPENSE						

Quick List

Account Description	Account Code	Classification Allocator	Storage Demand Allocator	Energy Allocator	Classification Allocator	Transmission Demand Allocator
235 VII. TAXES OTHER THAN INCOME TAXES						
236 A. General Taxes						
237 Payroll Taxes	408.15	STORLABOR	STORLABOR-D	-	TRANLABOR	TRANLABOR-D
238 Plant Related Taxes	408.17	STORTOTPT	STORPT-D	STOR_Total Plant-E	TRANPT	TRANPT-D
239 Gas Related	408.18	-	-	-	-	-
240 Subtotal - General Taxes						
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1					
242 B. Revenue Taxes: (GRT)						
243 State Gross Earnings	408.11	-	-	-	-	-
244 Municipal Tax	408	-	-	-	-	-
245 Subtotal - Revenue Taxes (GRT)						
246 C. Income Taxes						
247 Fed & State Income Taxes Based on Net Income	409	STOR_PreTax	STOR_PreTax-D	STOR_PreTax-E	TRAN_PreTax	TRAN_PreTax-D
248 Other	409	-	-	-	-	-
249 Subtotal - Income Taxes						
250 TOTAL TAXES (Excl. General Taxes)						
251 TOTAL EXPENSES						
252 3: OPERATING REVENUES						
253 Sales & Transportation Operating Revenues	480-485	STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
254 Gas Revenues						
255 Forfeited Discounts	487	STORREVREQ	Collections	Collections	TRANREVREQ	Collections
256 Miscellaneous Service Revenues		STORREVREQ	ConnectionFee	ConnectionFee	TRANREVREQ	ConnectionFee
257 Gathering		-	-	-	-	-
258 Intercompany Software License Fees		STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
259 Pooling		STORREVREQ	Transport-Thru	Transport-Thru	TRANREVREQ	Transport-Thru
260 Direct Customer Cashouts		-	-	-	-	-
261 Royalties		STORREVREQ	Non-gas_Revenue	Non-gas_Revenue	TRANREVREQ	Non-gas_Revenue
262 Tax Discount		STORREVREQ	-	-	TRANREVREQ	Non-gas_Revenue
262 Rent from Gas Property		STORPT	STORPT-D	-	TRANPT	TRANPT-D
263 Total - OPERATING REVENUES						
264 Other Income	412	-	-	-	-	-
265 NET INCOME						
266 Return						

Quick List

	<u>Account Description</u>	<u>Account Code</u>	<u>Classification Allocator</u>	<u>Distribution Demand Allocator</u>	<u>Customer Allocator</u>
1	1: RATE BASE				
2	I. GAS PLANT IN SERVICE				
3	A. INTANGIBLE PLANT				
4	Organization	301	DISTPT	DISTPT-D	DISTPT-C
5	Franchise and Consents	302	-	-	-
6	Miscellaneous Intangible Plant	303	DIST-303	DIST_303-D	DIST_303-C
7	Subtotal - INTANGIBLE PLANT	301-303			
8	B. PRODUCTION PLANT				
9	Other Land & Land Rights-Land	325	-	-	-
10	Gas Well Structures	326	-	-	-
11	Field Compressor Station Structures	327	-	-	-
12	Field M&R Station Structures	328	-	-	-
13	Other Structures	329	-	-	-
14	Producing Gas Wells-Well Construction	330, 331	-	-	-
15	Field Lines	332	-	-	-
16	Field Compressor Station Equipment	333	-	-	-
17	Field M&R Station Equip-Company	334	-	-	-
18	Drilling & Cleaning Equipment	335	-	-	-
19	Other Equipment-Other	337	-	-	-
20	Subtotal - PRODUCTION PLANT	325-337			
21	C. NATURAL GAS STORAGE & PROCESSING PLANT				
22	Land and Land Rights	350	-	-	-
23	Structures and Improvements	351	-	-	-
24	Wells-Well Equipment	352	-	-	-
25	Lines	353	-	-	-
26	Compressor Station Equipment - Other	354	-	-	-
27	M&R Equipment-Meters & Gauges	355	-	-	-
28	Other Equipment	357	-	-	-
29	Subtotal - STORAGE PLANT	350-363			
30	D. TRANSMISSION PLANT				
31	Land & Land Rights	365	-	-	-
32	Structures & Improvements	366	-	-	-
33	Mains	367	-	-	-
34	Compressor Station Equipment	368	-	-	-
35	M&R Station Equipment	369	-	-	-
36	Other Equipment	371	-	-	-
37	Subtotal - TRANSMISSION PLANT	365-371			

Quick List

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
38 E. DISTRIBUTION PLANT				
39 Land and Land Rights	374	DISTPT	DISTPT-D	DISTPT-C
40 Structures and Improvements	375	DISTPT	DISTPT-D	DISTPT-C
41 Low Pressure Mains	376	MINSYSTEM	DesignDay(Low Pressure)	Cust_Avg(Low Pressure)
42 Regulated Pressure Mains	376	MINSYSTEM	DesignDay	Cust_Avg
43 M & R Station Equipment	378	DEMAND	DesignDay	-
44 Services	380	CUST	-	Service_Invest
45 Meters	381	CUST	-	Meter_Invest
46 Meter Installations	382	CUST	-	Meter_Invest
47 Industrial M & R Station Equipment	385	CUST	-	M&R Equipment
48 Other Property on Customers Premise	386	CUST	-	Meter_Invest
49 Other Equipment	387	DISTPT	DISTPT-D	DISTPT-C
50 Subtotal - DISTRIBUTION PLANT	374-387			
	2,622,929,143			
51 F. GENERAL PLANT				
52 Land and Land Rights	389	DISTPT	DISTPT-D	DISTPT-C
53 Structures and Improvements	390	DISTPT	DISTPT-D	DISTPT-C
54 Office Furniture and Equipment	391	DISTPT	DISTPT-D	DISTPT-C
55 Transportation Equipment	392	DISTPT	DISTPT-D	DISTPT-C
56 Stores Equipment	393	-	-	-
57 Tools, Shop and Garage Equipment	394	DISTPT	DISTPT-D	DISTPT-C
58 Laboratory Equipment	395	-	-	-
59 Power Operated Equipment	396	DISTPT	DISTPT-D	DISTPT-C
60 Communication Equipment	397	DISTPT	DISTPT-D	DISTPT-C
61 Miscellaneous Equipment	398	DISTPT	DISTPT-D	DISTPT-C
62 Other Tangible Plant	399	-	-	-
63 Subtotal - GENERAL PLANT	389-399			
	143,273,226			
64 TOTAL PLANT IN SERVICE				
	0			
65 G. UTILITY PLANT	105	-	-	-
66 TOTAL UTILITY PLANT				

Quick List

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
67 II. DEPRECIATION RESERVE				
68 Intangible Plant	303	DIST-INTANG	DIST_Intang-D	DIST_Intang-C
69 Production Plant	325-337	-	-	-
70 Storage Plant	350-357	-	-	-
71 Transmission	365-371	-	-	-
72 Distribution Land Structures & Improvements	374-375	DISTPT	DISTPT-D	DISTPT-C
73 Distribution Mains	376	MINSYSTEM	MAINSPT-D	MAINSPT-C
74 Distribution M&R General	378	DEMAND	DesignDay	-
75 Distribution Services	380	CUST	-	Service_Invest
76 Distribution - Meters	381	CUST	-	Meter_Invest
77 Distribution - Meters Installations	382	CUST	-	Meter_Invest
78 Industrial M & R Station Equipment - Other	385	CUST	-	M&R Equipment
79 Other Property on Customers Premises	386	CUST	-	Meter_Invest
80 Other Equipment	387	DISTPT	DISTPT-D	DISTPT-C
81 General Plant	389-399	DISTPT	DISTPT-D	DISTPT-C
82 TOTAL DEPRECIATION RESERVE (PLANT IN SERVICE)	1,057,114,518			
83 Retirement Obligation		-	-	-
84 TOTAL - DEPRECIATION RESERVE	1,057,114,518			
85 III. OTHER RATE BASE ITEMS				
86 Gas Storage Underground - NonCurrent	0	-	-	-
87 Gas Stored Underground - Current	31,115,826	-	-	-
88 Materials and Supplies	3,202,304	DISTPT	DISTPT-D	DISTPT-C
89 Prepayments	6,409,880	DISTPT	DISTO&M-D	DISTO&M-C
90 Cash Working Capital	35,194,786	DISTPT	DISTPT-D	DISTPT-C
91 Deferred Income Taxes	(207,849,485)	DISTPT	DISTPT-D	DISTPT-C
92 Customer Advances and Deposits	(3,129,038)	CUST	-	Cust_Deposit
93 Total - OTHER RATE BASE ITEMS				
94 TOTAL RATE BASE (Excl. Working Capital)				
95 Gas Purchases Cash Working Capital	0	-	-	-
96 TOTAL RATE BASE				

Quick List

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
97 2: EXPENSES				
98 I. OPERATION & MAINTENANCE EXPENSE				
99 A. NATURAL GAS PRODUCTION EXPENSES				
100 1. Natural Gas Production and Gathering				
101 Operation Supervision & Engineering	750	-	-	-
102 Production Maps	751	-	-	-
103 Gas Wells Expense	752	-	-	-
104 Field Lines Expense	753	-	-	-
105 Field Compressor Station Expense	754,756	-	-	-
106 Other Expense	759	-	-	-
107 Rents	760	-	-	-
108 Subtotal - Operation Accounts	751-760	-	-	-
		35		
		1,885		
		542		
		1,365,473		
		2,518,612		
		60,043		
		14,440		
		3,961,029		
		0		
109 Maint Supervision & Engineering	762	-	-	-
110 Producing Gas Wells Maintenance	763	-	-	-
111 Field Lines	764,787	-	-	-
112 Field Meas/Reg	765,766	-	-	-
113 Other Equipment	769	-	-	-
114 Subtotal - Maintenance Accounts	762-787	-	-	-
		12,148		
		10,037		
		3,683,864		
		2,077,359		
		47,400		
		5,830,808		
115 Subtotal - Production and Gathering	751-787	-	-	-
		9,791,837		
116 2. Other Gas Supply Expenses				
117 Nat Gas Well Head Purchases	800	-	-	-
118 Gas used for Compressor Station Fuel - Credit	810	-	-	-
119 Gas used for Other Util Ops-Credit	812,755	-	-	-
120 Other Gas Supply Expenses	813	-	-	-
121 Subtotal - Other Gas Supply Expenses		-	-	-
		270,963,554		
		(2,119,878)		
		1,581,500		
		597,166		
		271,022,343		
122 Subtotal - PRODUCTION EXPENSES	751-813	-	-	-
		0		
		271,022,343		

Quick List

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
123 B. STORAGE, TERMINALING & PROCESSING EXPENSES				
124 Wells Expense	816	-	-	-
125 Lines Expenses	817	-	-	-
126 Compressor Station Expenses	818	625,975	-	-
127 Compressor Station Fuel	819	96,499	-	-
128 Meas/Reg Station Expenses	820	664	-	-
129 Gas Losses	823	245,946	-	-
130 Other Expenses	824	167	-	-
131 Storage Well Royalties	825	7,550	-	-
132 Subtotal - Operations Accounts	816-825	984,914	-	-
		0		
133 Maint. of Structures & Improvements	831	112	-	-
134 Maint. of Reservoirs and Wells	832	2,182	-	-
135 Maint. of Lines	833	22,434	-	-
136 Maint. of Compressor Station Equipment	834	303,536	-	-
137 Maint. of Meas/Reg Station Equipment	835	188	-	-
138 Maint. Of Other Equipment	837	165	-	-
139 Subtotal - Maintenance Accounts	831-837	328,617	-	-
140 Subtotal - STORAGE EXPENSES	816-837	1,313,530		
141 C. TRANSMISSION EXPENSES				
142 Supervision/Engineering	850	546	-	-
143 Compressor Station Labor & Expenses	853	0	-	-
144 Mains Expense	856	734,628	-	-
145 Meas/Reg Station Expenses	857	177,805	-	-
146 Transmission/Compressor Ga	858	0	-	-
147 Other Expenses	859	8,640	-	-
148 Rents	860	37,769	-	-
149 Subtotal - Operation Accounts	856-860	959,388	-	-
		0		
150 Maint. of Structures & Improvements	862	9,340	-	-
151 Maint. of Mains	863	2,128,764	-	-
152 Maint. Of Compressor Station	864	726	-	-
153 Maint. Of Meas/Reg Station Equipment	865	1,267,317	-	-
154 Maint. of Communication Equipment	866	183,491	-	-
155 Maint of Other Equipment	867	9,696	-	-
156 Subtotal - Maintenance Accounts	863-867	3,599,334	-	-
157 Subtotal - TRANSMISSION EXPENSES	850-865	4,558,722		

Quick List

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
158 D. DISTRIBUTION EXPENSES				
159 Operation Supervision & Engineering	870	DISTLABOR DEMAND	DISTO&M LABOR-D THRUPT	DISTO&M_LABOR-C
160 Distribution Load Dispatching	871	DEMAND		-
161 Mains and Services Expenses	874	MAIN&SERVICE DEMAND	DISTMAIN-SERVICE-D DesignDay	DISTMAIN-SERVICE-C
162 Meas. & Reg. Station Expenses	875	DEMAND	DesignDay	-
163 Meas. & Reg. Station Expenses - City Gate	877	DEMAND	DesignDay	-
164 Meter & House Regulator Expenses	878	CUST		DISTMETER-REG-C
165 Customer Installations Expenses	879	CUST		Service_Invest
166 Other Expenses	880	DISTO&M	DISTO&M-D	DISTO&M-C
167 Rents	881	DISTO&M	DISTO&M-D	DISTO&M-C
168 Maint. of Structures & Improvements	886	DISTPT	DISTPT-D	DISTPT-C
169 Maint. of Mains	887	MINSYSTEM	MAINSPT-D	MAINSPT-C
170 Maint. of Compressor Station Equip.	888	DEMAND	DesignDay	-
171 Maint. of Meas. & Reg. Station Expenses-General	889	DEMAND	DesignDay	-
172 Maint. of Meas. & Reg. Station Expenses-Indust.	890	CUST		M&R Equipment
173 Maint. of Services	892	CUST		Service_Invest
174 Maint. of Meters & House Regulators	893	CUST		DISTMETER-REG-C
175 Maint. of Other Equipment	894	DISTO&M	DISTO&M-D	DISTO&M-C
176 Subtotal - DISTRIBUTION EXPENSES	870-894			
		(1,180,735)		
		1,545		
		12,198,679		
		3,282,135		
		47,258		
		5,800,677		
		5,354,119		
		2,695,806		
		390,129		
		3,850,598		
		29,797,704		
		128,833		
		1,430,816		
		1,555		
		987,954		
		388,121		
		598,328		
		65,773,523		
177 Total - OPERATION & MAINTENANCE EXPENSES				
178 II. CUSTOMER ACCOUNTS EXPENSES				
179 Supervision	901	-		-
180 Meter Reading Expenses	902	CUST		CUST-902
181 Customer Records & Collection Expense	903	CUST		CUST-903
182 Uncollectible Accounts	904	CUST		Write-offs
183 Subtotal - CUSTOMER ACCOUNTS EXPENSES	902-904			
		0		
		4,799,922		
		17,132,673		
		15,502,183		
		37,434,779		
184 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES				
185 Supervision	907	CUST		CUST-908-910
186 Customer Assistance Expenses	908	CUST		CUST-908
187 Info. & Instructional Advertising Expense	909	CUST		Cust_Avg_xLGS
188 Misc. Customer Serv. & Inform. Expen.	910	CUST		Cust_Avg
189 Subtotal - CUSTOMER SERVICE	907-910			
		437,767		
		2,892,225		
		3,206,633		
		4,280		
		6,540,906		
190 IV. SALES EXPENSES (C-8)				
191 Supervision	911	-		-
192 Demonstrating & Selling Expenses	912, 913	CUST		CUST-912
193 Miscellaneous Sales Expenses	916	-		-
194 Subtotal - SALES EXPENSES	911-916			
		0		
		1,371,405		
		0		
		1,371,405		
195 Total-CUSTOMER ACCOUNTS, SERVICES & SALES EXPEN:	901-916			
		45,347,090		

Quick List

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
196 V. ADMINISTRATIVE & GENERAL EXPENSES				
197 A. Labor-Related:				
198 Administrative & General Salaries	920	DISTLABOR	DISTLABOR-D	DISTLABOR-C
199 Office Supplies & Expenses	921	DISTLABOR	DISTLABOR-D	DISTLABOR-C
200 Admin. Expenses Transferred-Credit	922	DISTLABOR	DISTLABOR-D	DISTLABOR-C
201 Outside Services Employed	923	DISTLABOR	DISTLABOR-D	DISTLABOR-C
202 Employee Pensions and Benefits	926	DISTLABOR	DISTLABOR-D	DISTLABOR-C
203 Subtotal - A&G Labor-Related	920-923, 926			
204 B. Plant-Related:				
205 Property Insurance	924	DISTPT	DISTPT-D	DISTPT-C
206 Injuries and Damages	925	DISTPT	DISTPT-D	DISTPT-C
207 Maintenance of General Plant	932	DISTGENPTXL	DISTGENPTXL-D	DISTGENPTXL-C
208 Subtotal - A&G Plant-Related				
209 C. Other-Related:				
210 Franchise Requirements	927	-	-	-
211 Regulatory Commission Expenses	928	DISTREVREQ	DISTREVREQ-D	DISTREVREQ-C
212 Duplicate Charges - Credit	929	-	-	-
213 Misc. Gen'l Expenses	930	DISTL/P	DISTL/P-D	Cust_Avg
214 Rents	931	DISTL/P	DISTL/P-D	DISTL/P-C
215 Subtotal - A&G Other-Related	927-931			
216 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-932			
217 TOTAL - OPERATING EXPENSES (Excl. Depr., Taxes, and Gas Supply Expense)				
218				
219 VI. DEPRECIATION EXPENSE				
220 Intangible Plant	403	DIST-INTANG	DIST_Intang-D	DIST_Intang-C
221 Production Plant	403	-	-	-
222 Storage Plant	403	-	-	-
223 Transmission	403	-	-	-
224 Distribution Land Structures & Improvements	403	DISTPT	DISTPT-D	DISTPT-C
225 Distribution Mains	403	MINSYSTEM	MAINSPT-D	MAINSPT-C
226 Distribution M&R General	403	DEMAND	DesignDay	-
227 Distribution Services	403	CUST	-	Service_Invest
228 Distribution - Meters	403	CUST	-	Meter_Invest
229 Distribution - Meters Installations	403.10	CUST	-	Meter_Invest
230 Industrial M & R Station Equipment - Other	403.11	CUST	-	M&R Equipment
231 Other Property on Customers Premises	403.12	CUST	-	Meter_Invest
232 Other Equipment	403.13	DISTPT	DISTPT-D	DISTPT-C
233 General Plant	403.14	DISTPT	DISTPT-D	DISTPT-C
234 Total - DEPRECIATION EXPENSE				

Quick List

Account Description	Account Code	Classification Allocator	Distribution Demand Allocator	Customer Allocator
235 VII. TAXES OTHER THAN INCOME TAXES				
236 A. General Taxes				
237 Payroll Taxes	408.15	DISTLABOR	DISTLABOR-D	DISTLABOR-C
238 Plant Related Taxes	408.17	DISTPT	DISTPT-D	DISTPT-C
239 Gas Related	408.18	-	-	-
240 Subtotal - General Taxes				
	5,639,213			
	4,792,000			
	0			
241 TOTAL EXPENSES (excl. GRT & Gas Purchases)	408.1			
	279,234,366			
242 B. Revenue Taxes: (GRT)				
243 State Gross Earnings	408.11	-	-	-
244 Municipal Tax	408	-	-	-
245 Subtotal - Revenue Taxes (GRT)				
	12,445,156	DIST_PreTax	DIST_PreTax-D	DIST_PreTax-C
246 C. Income Taxes				
247 Fed & State Income Taxes Based on Net Income	409	-	-	-
248 Other	409	-	-	-
249 Subtotal - Income Taxes				
	0			
250 TOTAL TAXES (Excl. General Taxes)				
251 TOTAL EXPENSES				
252 3: OPERATING REVENUES				
253 Sales & Transportation Operating Revenues	480-485	DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
254 Gas Revenues				
	377,213,659			
	270,963,554			
255 Forfeited Discounts	487	DISTREVREQ	Collections ConnectionFee	Collections ConnectionFee
256 Miscellaneous Service Revenues				
	4,405,264			
	3,254,481			
	8,929,271			
257 Gathering				
258 Intercompany Software License Fees		DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
259 Pooling				
	119,962			
260 Direct Customer Cashouts		DISTREVREQ	Transport-Thru	Transport-Thru
261 Royalties				
	1,931,541			
262 Tax Discount		DISTREVREQ	LGS_Direct	LGS_Direct
262 Rent from Gas Property				
	27,049			
263 Total - OPERATING REVENUES		DISTREVREQ	Non-gas_Revenue	Non-gas_Revenue
	328			
	300			
	173,982	DISTPT	DISTPT-D	DISTPT-C
264 Other Income				
	0			
	412			
265 NET INCOME				
266 Return				

Peoples Natural Gas Company LLC - Combined
Design Day Method for the 12 Months Ending October 31, 2020

Under Proposed Rates

Account Description	Account Code	Total Allocated Dollars	Residential Service	General Service		
				Small	Medium	Large
1 SUMMARY						
2 Proposed Revenue Increase		<u>94,848,212</u>	<u>79,862,244</u>	<u>8,742,577</u>	<u>4,950,003</u>	<u>1,293,389</u>
3 OPERATING REVENUES						
4 Sales & Transportation Operating Revenues		476,371,926	347,328,648	41,622,179	48,197,377	39,223,723
5 Gas Revenues		270,963,554	203,033,014	30,944,442	24,410,131	12,575,967
6 Forfeited Discounts		4,405,264	4,165,298	133,614	76,631	29,722
7 Miscellaneous Service Revenues		875,967	561,829	280,534	32,855	749
8 Gathering		8,929,271	1,587,968	631,767	1,611,789	5,097,747
9 Intercompany Software License Fees		119,962	81,846	10,108	13,941	14,067
10 Pooling		0	0	0	0	0
11 Direct Customer Cashouts		27,049	0	0	0	27,049
12 Royalties		328	223	28	38	38
13 Tax Discount		300	227	26	15	15
14 Rent from Gas Property		<u>173,982</u>	<u>127,314</u>	<u>16,076</u>	<u>17,362</u>	<u>13,230</u>
15 Total Operating Revenues		761,867,603	556,886,366	73,638,773	74,360,157	56,982,307
16						
17 EXPENSES						
18 Production Expenses		280,814,180	204,822,087	31,644,231	26,181,520	18,166,342
19 Natural Gas Storage, Terminating & Proc. Exp.		1,313,530	800,205	145,642	179,857	187,857
20 Transmission Expenses		4,558,722	2,547,158	513,066	757,729	740,769
21 Distribution Expenses		65,773,523	49,820,546	6,263,744	6,301,929	3,381,929
22 Total Operating Expenses		<u>352,459,955</u>	<u>257,989,995</u>	<u>38,566,683</u>	<u>33,426,380</u>	<u>22,476,897</u>
23						
24 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		47,560,066	44,091,713	2,049,258	366,528	1,052,566
25						
26 ADMINISTRATIVE & GENERAL EXPENSES		65,184,139	47,374,528	5,603,642	5,725,252	6,480,718
27						
28 DEPRECIATION EXPENSE		86,626,149	64,765,587	7,778,677	7,879,326	6,202,558
29						
30 TAXES OTHER THAN INCOME TAXES		10,431,213	7,587,111	920,783	963,453	959,867
31 Other Income		0	0	0	0	0
32 INCOME BEFORE INCOME TAXES		199,606,080	135,077,432	18,719,729	25,999,218	19,809,701
33						
34 FEDERAL INCOME TAXES						
35 Federal Income Taxes-Current		35,462,041	23,997,873	3,325,749	4,619,024	3,519,394
36 State Net Income Tax		0	0	0	0	0
37 Subtotal - Income Taxes		<u>35,462,041</u>	<u>23,997,873</u>	<u>3,325,749</u>	<u>4,619,024</u>	<u>3,519,394</u>
38						
39 NET OPERATING INCOME		164,144,039	111,079,559	15,393,980	21,380,194	16,290,307
40 RATE BASE		2,052,311,067	1,490,104,849	192,472,030	211,340,081	158,394,107
41 RATE OF RETURN		8.00%	7.45%	8.00%	10.12%	10.28%
42 Unitized		1.00	0.93	1.00	1.26	1.29