

Peoples Natural Gas Company LLC
§ 53.53 III.A

39. Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.

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The general scope of witness responsibility is show below, followed by a schedule indicating the witness for each filing request or standard data request.

<u>Statements/Schedules</u>	<u>Witness</u>
<u>Accounting & ‘Per Books’</u>	
Financial Statements	Karen Worcester
Company Strategy.....	Morgan O’Brien
Company Operations.....	Joseph A. Gregorini
Gas Supply	Joseph A. Gregorini
 <u>Measures of Value</u>	
Gas Plant and Adjustments	Anthony Caldoro
Depreciation Reserve	John J. Spanos
Cash Working Capital.....	Eric Petrichevich
Accumulated Deferred Taxes.....	Matthew Wesolosky
 <u>Return</u>	
Capitalization	Paul R. Moul
Rate of Return	Paul R. Moul
 <u>Balance Sheet</u>	 Karen Worcester
 <u>Income Statement</u>	
<i>Operating Revenues:</i>	
Volume, Present Rates and Revenues	Carol Scanlon
Proposed Rates	
Revenue Claim	Andrew Wachter
<i>Operating Revenue Deductions:</i>	
O&M Expense & Adjustments.....	Andrew Wachter
Purchased Gas Cost Adjustments.....	Andrew Wachter
Depreciation Expense.....	John J. Spanos
Taxes	Matthew Wesolosky
 <u>Rate Design</u>	
Cost of Service – Class Allocation.....	Russell A. Feingold
Rate Design	Russell A. Feingold
Tariff	Carol Scanlon

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.52(a)(1)	The specific reasons for each change.	Andrew Wachter	Ex. 1, Sch. 1
53.52(a)(2)	The total number of customers served by the utility.	Carol Scanlon	Ex. 1, Sch. 2
53.52(a)(3)	A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.	Carol Scanlon	Ex. 1, Sch. 3
53.52(a)(4)	The effect of the change on the utility's customers.	Carol Scanlon	Ex. 1, Sch. 4
53.52(a)(5)	The direct or indirect effect of the proposed change on the utility's revenue and expenses.	Andrew Wachter	Ex. 1, Sch. 5
53.52(a)(6)	The effect of the change on the service rendered by the utility.	Andrew Wachter	Ex. 1, Sch. 6
53.52(a)(7)	A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa.C.S. § 1308 (relating to voluntary changes in rates).	Andrew Wachter	Ex. 1, Sch. 7
53.52(a)(8)	Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa.C.S. § 1308.	Andrew Wachter	Ex. 1, Sch. 8
53.52(a)(9)	Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.	Andrew Wachter	Ex. 1, Sch. 9
53.52(a)(10)	Plans the utility has for introducing or implementing the changes with respect to its ratepayers.	Andrew Wachter	Ex. 1, Sch. 10
53.52(a)(11)	FCC, FERC or Commission orders or rulings applicable to the filing.	Andrew Wachter	Ex. 1, Sch. 11
53.52(b)(1)	The specific reasons for each increase or decrease.	Andrew Wachter	Ex. 1, Sch. 12
53.52(b)(2)	The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing. Water and wastewater utilities with annual revenues under \$100,000 and municipal corporations subject to Commission jurisdiction may provide operating income statements for a 12-month period, the end of which may not be more than 180 days prior to the filing.	Karen Worcester	Ex. 1, Sch. 13
53.52(b)(3)	A calculation of the number of customers, by tariff subdivision, whose bills will be increased.	Carol Scanlon	Ex. 1, Sch. 14
53.52(b)(4)	A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.	Carol Scanlon	Ex. 1, Sch. 15
53.52(b)(5)	A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.	Carol Scanlon	Ex. 1, Sch. 16
53.52(b)(6)	A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.	Carol Scanlon	Ex. 1, Sch. 17
53.52(c)(1)	A statement showing the utility's calculation of the rate of return or operating ratio (if the utility qualifies to use an operating ratio under § 53.54 (relating to small water and wastewater utilities)) earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return or operating ratio to be earned when the tariff, revision or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation. When an operating ratio is used in this calculation, it shall be supported by studies of margin above operation and maintenance expense plus depreciation as referred to in § 53.54(b)(2)(B).	Anthony Caldoro	Ex. 1, Sch. 18
53.52(c)(2)	A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).	Karen Worcester	Ex. 1, Sch. 19
53.52(c)(3)	A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).	Anthony Caldoro	Ex. 1, Sch. 20
53.52(c)(4)	A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).	John J. Spanos	Ex. 1, Sch. 21

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.52(c)(5)	A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).	Karen Worcester	Ex. 1, Sch. 22
53.52(c)(6)	A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1) - (5).	Karen Worcester	Ex. 1, Sch. 23
53.52(d)(1)	If a utility renders more than one type of public service, such as electric and gas, information required by § 53.51—53.53 (relating to information furnished with the filing of rate changes), except subsection (c)(2), relates solely to the kind of service to which the tariff or tariff supplement is applicable. In subsection (c)(2), the book value of property used in furnishing each type of public service, as well as the depreciation reserve applicable to the property, shall be shown separately.	Carol Scanlon	Ex. 2, Sch. 1
53.52(e)(1)	Index	Andrew Wachter	Ex. 2, Sch. 2
53.53.I.A.1	Provide a corporate history (include the dates of original incorporation, subsequent mergers and/or acquisitions). Indicate all counties and cities and other governmental subdivisions to which service is provided (including service areas outside the state), and the total population in the area served.	Andrew Wachter	Ex. 2, Sch. 3
53.53.I.A.2	Provide a schedule showing the measures of value and the rates of return at the original cost and trended original cost measures of value at the spot, three-year and five-year average price levels. All claims made on this exhibit should be cross-referenced to appropriate exhibits. Provide a schedule similar to the one listed above, reflecting respondent's final claim in its previous rate case.	Anthony Caldoro	Ex. 2, Sch. 4
53.53.I.A.3	Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of all factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.	John J. Spanos	Ex. 2, Sch. 5
53.53.I.A.4	Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized. a. If any utility plant was excluded from the measures of value because it was deemed not to be "used and useful" in the public service, supply a detailed description of each item of property. b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities. i. These calculations should be provided for plant in service as well as other categories of plant, including, but not limited, to contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).	John J. Spanos	Ex. 2, Sch. 6
53.53.I.A.5	Provide a comparison of respondent's calculated depreciation reserve v. book reserve by account at the end of the test year.	John J. Spanos	Ex. 2, Sch. 7

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.I.A.6	<p>Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:</p> <p>a. For the purposes of this filing.</p> <p>b. For the purposes of the most recent rate increase filing prior to the current proceedings.</p> <p>i. Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average service lives and dispersion.</p>	John J. Spanos	Ex. 2, Sch. 8
53.53.I.A.7	<p>Provide a table, showing the cumulative depreciated original cost by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:</p> <p>a. Year installed.</p> <p>b. Original cost—the total surviving cost associated with each installation year from all plant accounts.</p> <p>c. Calculated depreciation reserve—the calculated depreciation reserve associated with each installation year from all plant accounts.</p> <p>d. Depreciated original cost—(Column B minus Column C).</p> <p>e. Total—cumulation year by year of the figures from Column D.</p> <p>f. Column E divided by the total of the figure in Column D.</p>	John J. Spanos	Ex. 2, Sch. 9
53.53.I.A.8	<p>Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all backup workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to “test” the applicability of any indexes.</p> <p>a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current rate filing compared to the most recent previous rate filing.</p>	John J. Spanos	Ex. 3, Sch. 1
53.53.I.A.9	<p>Provide an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include totals by account for all other trended measures of value.</p>	John J. Spanos	Ex. 3, Sch. 2
53.53.I.A.10	<p>Supply an exhibit indicating the percentages of undepreciated original cost which were trended with the following indexes:</p> <p>a. Boeckh</p> <p>b. Handy-Whitman</p> <p>c. Indexes developed from suppliers’ prices.</p> <p>d. Indexes developed from company records and company price histories.</p> <p>e. Construction equipment.</p> <p>f. Government statistical releases.</p>	John J. Spanos	Ex. 3, Sch. 3

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.I.A.11	Provide a table, showing the cumulative trended depreciated original cost (at the spot price level) by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form: a. Year installed. b. Trended original cost (at the spot price level)—the total surviving cost associated with each installation year from all plant accounts. c. Trended calculated depreciation reserve—the calculated depreciation reserve associated with each installation year from all plant accounts. d. Depreciated trended original cost—(Column B minus Column C). e. Total—cumulation year by year of the figures from Column D. f. Column E divided by the total of the figures in Column D.	John J. Spanos	Ex. 3, Sch. 4
53.53.I.A.12	If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project. [These exhibits should be updated at the conclusion of these proceedings.]	Anthony Caldoro	Ex. 3, Sch. 5
53.53.I.A.13	If a claim is made for non-revenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project. [These exhibits should be updated at the conclusion of these proceedings.]	Anthony Caldoro	Ex. 3, Sch. 6
53.53.I.A.14	If a claim is made for plant held for future use, supply the following: a. A brief description of the plant or land site and its cost. b. Expected date of use for each item claimed. c. Explanation as to why it is necessary to acquire each item in advance of its date of use. d. Date when each item was acquired. e. Date when each item was placed in plant held for future use.	Anthony Caldoro	Ex. 3, Sch. 7
53.53.I.A.15	If materials and supplies comprise part of the cash working capital claim, attach an exhibit showing the actual book balances for materials and supplies by month for the thirteen months prior to the end of the test year. Explain any abrupt changes in monthly balances. [Explain method of determining claim if other than that described above.]	Eric Petrichevich	Ex. 3, Sch. 8
53.53.I.A.16	If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc. [Explain the method of determining claim if other than that described above.]	Eric Petrichevich	Ex. 3, Sch. 9
53.53.I.A.17	Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.	John J. Spanos	Ex. 3, Sch. 10

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.I.A.18	Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.	Anthony Caldro	Ex. 3, Sch. 11
53.53.I.C.1	Provide, with respect to the scope of operations of the utility, a description of all property, including an explanation of the system's operation, and all plans for any significant future expansion, modification, or other alteration of facilities. This description should include, but not be limited to the following: a. If respondent has various gas service areas, indicate if they are integrated, such that the gas supply is available to all customers. b. Provide all pertinent data regarding company policy related to the addition of new consumers in the company's service area. c. Explain how respondent obtains its gas supply, as follows: i. Explain how respondent stores or manufactures gas; if applicable. ii. State whether the company has peak shaving facilities. iii. Provide details of coal-gasification programs, if any. iv. Describe the potential for emergency purchases of gas. v. Provide the amount of gas in MCF supplied by various suppliers in the test year (include a copy of all contracts). vi. Provide the amount of gas in MCF supplied from company-owned wells during the test year. d. Provide plans for future gas supply, as follows: i. Supply details of anticipated gas supply from respondent's near-term development of gas wells, if any. ii. Provide gas supply agreements and well development ventures and identify the parties thereto. e. Indicate any anticipated curtailments and explain the reasons for the curtailments. f. Provide current data on any Federal Power Commission action or programs that may affect, or tend to affect, the natural gas supply to the gas utility.	Joseph A. Gregorini	Ex. 3, Sch. 12
53.53.I.C.2	Provide an overall system map, including and labeling all measuring and regulating stations, storage facilities, production facilities, transmission and distribution mains, by size, and all interconnections with other utilities and pipelines.	Joseph A. Gregorini	Ex. 3, Sch. 13
53.53.II.A.1	Provide capitalization and capitalization ratios for the last five-year period and projected through the next two years. (With short term debt and without short-term debt.) (Company, Parent and System (consolidated)). a. Provide year-end interest coverage's before and after taxes for the last three years and at latest date. (Indenture and SEC Bases.) (Company, Parent and System (consolidated)). b. Provide year-end preferred stock dividend coverage's for last three years and at latest date (Charter and SEC bases).	Paul R. Moul	Ex. 3, Sch. 14
53.53.II.A.2	Provide latest quarterly financial report (Company and Parent).	Paul R. Moul	Ex. 3, Sch. 15
53.53.II.A.3	Provide latest Stockholder's Report (Company and Parent).	Paul R. Moul	Ex. 3, Sch. 16
53.53.II.A.4	Provide latest Prospectus (Company and Parent).	Paul R. Moul	Ex. 3, Sch. 17
53.53.II.A.5	Supply projected capital requirements and sources of Company, Parent and System (consolidated) for each of future three years.	Paul R. Moul	Ex. 3, Sch. 18

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.II.A.6	Provide a schedule of debt and preferred stock of Company, Parent and System (consolidated) as of test year-end and latest date, detailing for each issue (if applicable): a. Date of issue b. Date of maturity c. Amount issued d. Amount outstanding e. Amount retired f. Amount reacquired g. Gain on reacquisition h. Coupon rate i. Discount or premium at issuance j. Issuance expenses k. Net proceeds l. Sinking Fund requirements m. Effective interest rate n. Dividend rate o. Effective cost rate p. Total average weighted effective Cost Rate	Paul R. Moul	Ex. 4, Sch. 1
53.53.II.A.7	Supply financial data of Company and/or Parent for last five years: a. Earnings-price ratio (average) b. Earnings-book value ratio (per share basis) (avg. book value) c. Dividend yield (average) d. Earnings per share (dollars) e. Dividends per share (dollars) f. Average book value per share yearly g. Average yearly market price per share (monthly high-low basis) h. Pre-tax funded debt interest coverage i. Post-tax funded debt interest coverage j. Market price-book value ratio	Paul R. Moul	Ex. 4, Sch. 2
53.53.II.A.8	State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases: a. Actual test year b. Annualized test year-end c. Proposed test year-end	Matt Wesolosky	Ex. 4, Sch. 3

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.II.A.9	State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases: a. Actual test year b. Annualized test year-end c. Proposed test year-end	Matt Wesolosky	Ex. 4, Sch. 4
53.53.II.A.10	Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state.) a. State what option has been chosen by the group. b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return. c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members. d. Provide annual income tax return for group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.	Matt Wesolosky	Ex. 4, Sch. 5
53.53.II.A.11	Provide AFUDC charged by company at test year-end and latest date, and explain method by which rate was calculated.	Karen Worcester	Ex. 4, Sch. 6
53.53.II.A.12	Set forth provisions of Company's and Parent's charter and indentures (if applicable) which describe coverage requirements, limits on proportions of types of capital outstanding, and restrictions on dividend payouts.	Paul R. Moul	Ex. 4, Sch. 7
53.53.II.A.13	Attach copies of the summaries of the projected 2 year's Company's budgets (revenue, expense and capital).	Andrew Wachter	Ex. 4, Sch. 8
53.53.II.A.14	Describe long-term debt reacquisitions by Company and Parent as follows: a. Reacquisitions by issue by year. b. Total gain on reacquisitions by issue by year. c. Accounting of gain for income tax and book purposes.	Paul R. Moul	Ex. 4, Sch. 9
53.53.II.A.15	Set forth amount of compensating bank balances required under each of the following rate base bases: a. Annualized test year operations. b. Operations under proposed rates.	Paul R. Moul	Ex. 4, Sch. 10

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.II.A.16	Provide the following information concerning compensating bank balance requirements for actual test year: a. Name of each bank. b. Address of each bank. c. Types of accounts with each bank (checking, savings, escrow, other services, etc.). d. Average Daily Balance in each account. e. Amount and percentage requirements for compensating bank balance at each bank. f. Average daily compensating bank balance at each bank. g. Documents from each bank explaining compensating bank balance requirements. h. Interest earned on each type of account.	Andrew Wachter	Ex. 4, Sch. 11
53.53.II.A.17	Provide the following information concerning bank notes payable for actual test year: a. Line of Credit at each bank. b. Average daily balances of notes payable to each bank, by name of bank. c. Interest rate charged on each bank note (Prime rate, formula rate or other). d. Purpose of each bank note (e.g., construction, fuel storage, working capital, debt retirement). e. Prospective future need for this type of financing.	Andrew Wachter	Ex. 4, Sch. 12
53.53.II.A.18	Set forth amount of total cash (all cash accounts) on hand from balance sheets for last 24-calendar months preceding test year-end.	Andrew Wachter	Ex. 4, Sch. 13
53.53.II.A.19	Submit details on Company or Parent common stock offerings (past 5 years to present) as follows: a. Date of Prospectus b. Date of offering c. Record date d. Offering period—dates and number of days e. Amount and number of shares of offering f. Offering ratio (if rights offering) g. Per cent subscribed h. Offering price i. Gross proceeds per share j. Expenses per share k. Net proceeds per share (i-j) l. Market price per share 1. At record date 2. At offering date 3. One month after close of offering m. Average market price during offering 1. Price per share 2. Rights per share—average value of rights n. Latest reported earnings per share at time of offering o. Latest reported dividends at time of offering	Paul R. Moul	Ex. 4, Sch. 14

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.II.A.20	Provide latest available balance sheet and income statement for Company, Parent and System (consolidated).	Karen Worcester	Ex. 4, Sch. 15
53.53.II.A.21	Provide Original Cost, Trended Original Cost and Fair Value rate base claims.	Anthony Caldro	Ex. 4, Sch. 16
53.53.II.A.22	Provide Operating Income claims under: i. Present rates ii. Pro forma present rates (annualized & normalized) iii. Proposed rates (annualized & normalized) b. Provide Rate of Return on Original Cost and Fair Value claims under: i. Present rates ii. Pro forma present rates iii. Proposed rates	Andrew Wachter	Ex. 4, Sch. 17
53.53.II.A.23	List details and sources of "Other Property and Investment," "Temporary Cash Investments" and "Working Funds" on test year-end balance sheet.	Karen Worcester	Ex. 4, Sch. 18
53.53.II.A.24	Attach chart explaining Company's corporate relationship to its affiliates (System Structure).	Andrew Wachter	Ex. 4, Sch. 19
53.53.II.A.25	If the utility plans to make a formal claim for a specific allowable rate of return, provide the following data in statement or exhibit form: a. Claimed capitalization and capitalization ratios with supporting data. b. Claimed cost of long-term debt with supporting data. c. Claimed cost of short-term debt with supporting data. d. Claimed cost of total debt with supporting data. e. Claimed cost of preferred stock with supporting data. f. Claimed cost of common equity with supporting data.	Paul R. Moul	Ex. 4, Sch. 20
53.53.II.A.26	Provide the following income tax data: a. Consolidated income tax adjustments, if applicable. b. Interest for tax purposes (basis).	Matt Wesolosky	Ex. 4, Sch. 21
53.53.II.C.1	Provide test year monthly balances for "Current Gas Storage" and notes financing such storage.	Anthony Caldro	Ex. 4, Sch. 22
53.53.III.A.1	Provide a comparative balance sheet for the test year and the preceding year which corresponds with the test year date.	Karen Worcester	Ex. 6, Sch. 1
53.53.III.A.2	Set forth the major items of Other Physical Property, Investments in Affiliated Companies and Other Investments.	Karen Worcester	Ex. 6, Sch. 2
53.53.III.A.3	Supply the amounts and purpose of Special Cash Accounts of all types, such as: a. Interest and Dividend Special Deposits. b. Working Funds other than general operating cash accounts. c. Other special cash accounts and amounts (Temporary cash investments).	Karen Worcester	Ex. 6, Sch. 3
53.53.III.A.4	Describe the nature and/or origin and amounts of notes receivable, accounts receivable from associated companies, and any other significant receivables, other than customer accounts, which appear on balance sheet.	Karen Worcester	Ex. 6, Sch. 4
53.53.III.A.5	Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued, and amounts written-off in each of last three years.	Karen Worcester	Ex. 7, Sch. 1
53.53.III.A.6	Provide a list of prepayments and give an explanation of special prepayments.	Karen Worcester	Ex. 7, Sch. 2
53.53.III.A.7	Explain in detail any other significant (in amount) current assets listed on balance sheet.	Karen Worcester	Ex. 7, Sch. 3

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.A.8	<p>Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to effect or will at a later date effect the operating account supplying:</p> <p>a. Origin of these accounts.</p> <p>b. Probable changes to this account in the near future.</p> <p>c. Amortization of these accounts currently charged to operations or to be charged in the near future.</p> <p>d. Method of determining yearly amortization for the following accounts:</p> <p>—Temporary Facilities</p> <p>—Miscellaneous Deferred Debits</p> <p>—Research and Development</p> <p>—Property Losses</p> <p>—Any other deferred accounts that effect operating results</p>	Karen Worcester	Ex. 7, Sch. 4
53.53.III.A.9	Explain the nature of accounts payable to associated companies, and note amounts of significant items.	Karen Worcester	Ex. 7, Sch. 5
53.53.III.A.10	Provide details of other deferred credits as to their origin and disposition policy (e.g.—amortization).	Karen Worcester	Ex. 7, Sch. 6
53.53.III.A.11	Supply basis for Injury and Damages reserve and amortization thereof.	Karen Worcester	Ex. 7, Sch. 7
53.53.III.A.12	Provide details of any significant reserves, other than depreciation, bad debt, injury and damages, appearing on balance sheet.	Karen Worcester	Ex. 7, Sch. 8
53.53.III.A.13	Provide an analysis of unappropriated retained earnings for the test year and three preceding calendar years.	Karen Worcester	Ex. 7, Sch. 9
53.53.III.A.14	<p>Provide schedules and data in support of the following working capital items:</p> <p>a. Prepayments—List and identify all items</p> <p>b. Federal Excise Tax accrued or prepaid</p> <p>c. Federal Income Tax accrued or prepaid</p> <p>d. Pa. State Income Tax accrued or prepaid</p> <p>e. Pa. Gross Receipts Tax accrued or prepaid</p> <p>f. Pa. Capital Stock Tax accrued or prepaid</p> <p>g. Pa. Public Utility Realty Tax accrued or prepaid</p> <p>h. State sales tax accrued or prepaid</p> <p>i. Payroll taxes accrued or prepaid</p> <p>j. Any adjustment related to the above items for ratemaking purposes.</p>	Eric Petrichevich	Ex. 7, Sch. 10
53.53.III.A.15	<p>Supply an exhibit supporting the claim for working capital requirement based on the lead-lag method.</p> <p>a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.</p> <p>b. Respondent must either include sales for resale and related expenses in revenues and in expenses or exclude from revenues and expenses. Explain procedures followed (exclude telephone).</p>	Eric Petrichevich	Ex. 7, Sch. 11
53.53.III.A.16	Provide detailed calculations showing the derivation of the tax liability offset against gross cash working capital requirements.	Andrew Wachter	Ex. 7, Sch. 12

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.A.17	<p>Prepare a Statement of Income for the various time frames of the rate proceeding including:</p> <p>Col. 1—Book recorded statement for the test year.</p> <p>2—Adjustments to book record to annualize and normalize under present rates.</p> <p>3—Income statement under present rates after adjustment in Col. 2</p> <p>4—Adjustment to Col. 3 for revenue increase requested.</p> <p>5—Income statement under requested rates.</p> <p>a.Expenses may be summarized by the following expense classifications for purposes of this statement:</p> <p>Operating Expenses (by category)</p> <p>Depreciation</p> <p>Amortization</p> <p>Taxes, Other than Income Taxes</p> <p>Total Operating Expense</p> <p>Operating Income Before Taxes</p> <p>Federal Taxes</p> <p>State Taxes</p> <p>Deferred Federal</p> <p>Deferred State</p> <p>Income Tax Credits</p> <p>Other Credits</p> <p>Other Credits and Charges, etc.</p> <p>Total Income Taxes</p> <p>Net Utility Operating Income</p>	Andrew Wachter	Ex. 7, Sch. 13
53.53.III.A.18	<p>Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.</p>	Karen Worcester	Ex. 7, Sch. 14
53.53.III.A.19	<p>List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.</p>	Andrew Wachter	Ex. 7, Sch. 15
53.53.III.A.20	<p>Supply detailed calculations of amortization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense), the items comprising the actual expenses of prior rate cases and the unamortized balances.</p>	Andrew Wachter	Ex. 7, Sch. 16

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.A.21	<p>Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the test year and six months subsequent to the test year. Supply data showing for the test year:</p> <p>a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.</p> <p>b. Date, percentage increase, and annual amount of each general payroll increase during the test year.</p> <p>c. Dates and annual amounts of merit increases or management salary adjustments.</p> <p>d. Total annual payroll increases in the test year.</p> <p>e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).</p> <p>f. Detailed list of employee benefits and cost thereof for union and nonunion personnel. Any specific benefits for executives and officers should also be included, and cost thereof.</p> <p>g. Support the annualized pension cost figures.</p> <p>i. State whether these figures include any unfunded pension costs. Explain.</p> <p>ii. Provide latest actuarial study used for determining pension accrual rates.</p> <p>h. Submit a schedule showing any deferred income and consultant fee to corporate officers or employees.</p>	Karen Worcester	Ex. 7, Sch. 17
53.53.III.A.22	<p>Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (Service Corporations, etc.) for services rendered included in the operating expenses of the filing company for the test year and for the 12-month period ended prior to the test year:</p> <p>a. Supply a copy of contracts, if applicable.</p> <p>b. Explain the nature of the services provided.</p> <p>c. Explain basis on which charges are made.</p> <p>d. If charges allocated, identify allocation factors used.</p> <p>e. Supply the components and amounts comprising the expense in this account.</p> <p>f. Provide details of initial source of charge and reason thereof.</p>	Andrew Wachter	Ex. 7, Sch. 18
53.53.III.A.23	Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. State method for calculating monthly or annual payments.	Andrew Wachter	Ex. 7, Sch. 19
53.53.III.A.24	Submit detailed calculations (or best estimates) of the cost resulting from major storm damage.	Andrew Wachter	Ex. 7, Sch. 20

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.A.25	Submit details of expenditures for advertising (National and Institutional and Local media). Provide a schedule of advertising expense by major media categories for the test year and the prior two comparable years with respect to: a. Public health and safety b. Conservation of energy c. Explanation of Billing Practices, Rates, etc. d. Provision of factual and objective data programs in educational institutions e. Other advertising programs f. Total advertising expense	Andrew Wachter	Ex. 7, Sch. 21
53.53.III.A.26	Provide a list of reports, data, or statements requested by and submitted to the Commission during and subsequent to the test year.	Carol Scanlon	Ex. 7, Sch. 22
53.53.III.A.27	Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for by the Company and the cost thereof.	Andrew Wachter	Ex. 7, Sch. 23
53.53.III.A.28	Submit a schedule showing, by major components, the expenditures associated with Outside Services Employed, Regulatory Commission Expenses and Miscellaneous General Expenses, for the test year and prior two comparable years.	Andrew Wachter	Ex. 7, Sch. 24
53.53.III.A.29	Submit details of information covering research and development expenditures, including major projects within the company and forecasted company programs.	Andrew Wachter	Ex. 7, Sch. 25
53.53.III.A.30	Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the test year.	Andrew Wachter	Ex. 8, Sch. 1
53.53.III.A.31	Provide a detailed analysis of Special Services—Account 795.	Andrew Wachter	Ex. 8, Sch. 2
53.53.III.A.32	Provide a detailed analysis of Miscellaneous General Expense—Account No. 801.	Andrew Wachter	Ex. 8, Sch. 3
53.53.III.A.33	Provide a labor productivity schedule.	Andrew Wachter	Ex. 8, Sch. 4
53.53.III.A.34	List and explain all non-recurring abnormal or extraordinary expenses incurred in the test year which will not be present in future years.	Andrew Wachter	Ex. 8, Sch. 5
53.53.III.A.35	List and explain all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years. (e.g.—Non-yearly maintenance programs, etc.) [Responses shall be submitted and identified as exhibits.]	Andrew Wachter	Ex. 8, Sch. 6
53.53.III.A.36	Using the adjusted year's expenses under present rates as a base, give detail necessary for clarification of all expense adjustments. Give clarifying detail for any such adjustments that occur due to changes in accounting procedure, such as charging a particular expense to a different account than was used previously. Explain any extraordinary declines in expense due to such change of account use.	Andrew Wachter	Ex. 8, Sch. 7
53.53.III.A.37	Indicate the expenses that are recorded in the test year, which are due to the placement in operating service of major plant additions or the removal of major plant from operating service, and estimate the expense that will be incurred on a full-year's operation.	Andrew Wachter	Ex. 8, Sch. 8
53.53.III.A.38	Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures.	Karen Worcester	Ex. 8, Sch. 9
53.53.III.A.39	Identify the specific witness for all statements and schedules of revenues, expenses, taxes, property, valuation, etc.	Andrew Wachter	Ex. 8, Sch. 10
53.53.III.A.40	Adjustments which are estimated shall be fully supported by basic information reasonably necessary.	Andrew Wachter	Ex. 8, Sch. 11

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.A.41	Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operations.	Andrew Wachter	Ex. 8, Sch. 12
53.53.III.A.42	If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for company as a whole.	Karen Worcester	Ex. 8, Sch. 13
53.53.III.A.43	If a company's business extends into different states or jurisdictions, then statements must be shown listing Pennsylvania jurisdictional data, other state data and federal data separately and jointly (Balance sheets and operating accounts).	Karen Worcester	Ex. 8, Sch. 14
53.53.III.A.44	Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.	Andrew Wachter	Ex. 8, Sch. 15
53.53.III.A.45	Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.	Russell A. Feingold	Ex. 8, Sch. 16
53.53.III.A.46	Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.	Andrew Wachter	Ex. 8, Sch. 17
53.53.III.A.47	Submit a schedule showing rate of return on facilities allocated to serve wholesale customers.	Russell A. Feingold	Ex. 8, Sch. 18
53.53.III.A.48	Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.	Matt Wesolosky	Ex. 9, Sch. 1
53.53.III.A.49	Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.	Matt Wesolosky	Ex. 9, Sch. 2
53.53.III.A.50	Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories: a. social security b. unemployment c. capital stock d. public utility realty e. P.U.C. assessment f. other property g. any other appropriate categories	Matt Wesolosky	Ex. 9, Sch. 3
53.53.III.A.51	Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.	Matt Wesolosky	Ex. 9, Sch. 4
53.53.III.A.52	Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property increases productive capacity, and ADR rates on property. (Separate between state and federal; also, rate used) a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year. b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.	Matt Wesolosky	Ex. 9, Sch. 5
53.53.III.A.53	Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma existing rates, and under proposed rates.	Matt Wesolosky	Ex. 9, Sch. 6

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.A.54	Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.	Matt Wesolosky	Ex. 10, Sch. 1
53.53.III.A.55	Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purposes.	Matt Wesolosky	Ex. 10, Sch. 2
53.53.III.A.56	Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.	Matt Wesolosky	Ex. 10, Sch. 3
53.53.III.A.57	Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed.	Matt Wesolosky	Ex. 10, Sch. 4
53.53.III.A.58	Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.	Matt Wesolosky	Ex. 10, Sch. 5
53.53.III.A.59	Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.	Matt Wesolosky	Ex. 10, Sch. 6
53.53.III.A.60	Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.	Matt Wesolosky	Ex. 11, Sch. 1
53.53.III.A.61	Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferral. a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement. b. Show normalization for both Federal and State Income Taxes. c. Show tax rates used to calculate tax deferral amount.	Matt Wesolosky	Ex. 11, Sch. 2
53.53.III.A.62	Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For: a. Property installed prior to 1970 b. Property installed subsequent to 1969 (indicate increasing capacity additions and nonincreasing capacity additions).	Matt Wesolosky	Ex. 11, Sch. 3
53.53.III.A.63	State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).	Matt Wesolosky	Ex. 11, Sch. 4
53.53.III.A.64	Show any income tax loss/gain carryovers from previous years that may effect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.	Matt Wesolosky	Ex. 11, Sch. 5

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.A.65	<p>State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim.</p> <p>If response is affirmative:</p> <p>a. Set forth amount of construction claimed in this tax savings reduction. Explain the basis for this amount.</p> <p>b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.</p> <p>c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.</p> <p>d. Provide details of calculation to determine tax saving reduction. State whether state taxes are increased to reflect the construction interest elimination.</p>	Matt Wesolosky	Ex. 11, Sch. 6
53.53.III.A.66	Provide a detailed analysis of Taxes Accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.	Matt Wesolosky	Ex. 11, Sch. 7
53.53.III.A.67	<p>For the test year as recorded on test year operating statement:</p> <p>a. Supply the amount of federal income taxes actually paid.</p> <p>b. Supply the amount of the federal income tax normalizing charge to tax expense due to excess of accelerated tax depreciation over book depreciation.</p> <p>c. Supply the normalizing tax charge to federal income taxes for the 10% Job Development Credit during test year.</p> <p>d. Provide the amount of the credit of federal income taxes due to the amortization or normalizing yearly debit to the reserve for the 10% Job Development Credit.</p> <p>e. Provide the amount of the credit to federal income taxes for the normalizing of any 3% Investment Tax Credit Reserve that may remain on the utility books.</p>	Matt Wesolosky	Ex. 11, Sch. 8
53.53.III.A.68	Provide the debit and credit in the test year to the Deferred Taxes due to Accelerated Depreciation for federal income tax, and provide the debit and credit for the Job Development Credits (whatever account) for test year.	Matt Wesolosky	Ex. 11, Sch. 9
53.53.III.A.69	Reconcile all data given in answers to questions on income taxes charged on the test year operating statement with regard to income taxes paid, income taxes charged because of normalization and credits due to yearly write-offs of past years' income tax deferrals, and from normalization of investment tax and development credits. (Both state and federal income taxes.)	Matt Wesolosky	Ex. 12, Sch. 1
53.53.III.A.70	<p>With respect to determination of income taxes, federal and state:</p> <p>a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.</p> <p>b. Show income taxes for the annualized and normalized test year.</p> <p>c. Show income tax effect of the rate increase requested.</p> <p>d. Show income taxes for the normalized and annualized test year after application of the full rate increase.</p> <p>[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, then additional separate worksheets must be provided in addition to those for total company.]</p>	Matt Wesolosky	Ex. 12, Sch. 2

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.A.71	In adjusting the test year to an annualized year under present rates, explain any changes that may be due to book or tax depreciation change and to debits and credits to income tax expense due to accelerated depreciation, deferred taxes, job development credits, tax refunds or other items. (The above refers only the adjustments going from recorded test year to annualized test year.)	Matt Wesolosky	Ex. 12, Sch. 3
53.53.III.E.1	If Unrecovered Fuel Cost policy is implemented, provide the following: a. State manner in which amount of Unrecovered Fuel Cost on balance sheet at the end of the test year was determined, and the month in test year in which such fuel expense was actually incurred. Provide amount of adjustment made on the rate case operating account for test year-end unrecovered fuel cost. (If different than balance sheet amount, explain.) b. Provide amount of Unrecovered Fuel Cost that appeared on the balance sheet at the opening date of the test year, and the manner in which it was determined. State whether this amount is in the test year operating account.	Karen Worcester	Ex. 12, Sch. 4
53.53.III.E.2	Provide details of items and amounts comprising the accounting entries for Deferred Fuel Cost at the beginning and end of the test year.	Karen Worcester	Ex. 12, Sch. 5
53.53.III.E.3	Submit a schedule showing a reconciliation of test year MCF sales and line losses. List all amounts of gas purchased, manufactured and transported.	Joseph A. Gregorini	Ex. 12, Sch. 6
53.53.III.E.4	Provide detailed calculations substantiating the adjustment to revenues for annualization of changes in number of customers and annualization of changes in volume sold for all customers for the test year. a. Break down changes in number of customers by rate schedules. b. If an annualization adjustment for changes in customers and changes in volume sold is not submitted, please explain.	Carol Scanlon	Ex. 12, Sch. 7
53.53.III.E.5	Submit a schedule showing the sources of gas supply associated with annualized MCF sales.	Joseph A. Gregorini	Ex. 12, Sch. 8
53.53.III.E.6	Supply, by classification, Operating Revenues—Miscellaneous for test year.	Carol Scanlon	Ex. 12, Sch. 9
53.53.III.E.7	Provide details of respondent's attempts to recover uncollectible and delinquent accounts.	Carol Scanlon	Ex. 12, Sch. 10
53.53.III.E.8	Describe how the net billing and gross billing is determined. For example, if the net billing is based on the rate blocks plus FCA and STA, and the gross billing is determined by a percentage increase (1, 3 or 5 percent), then state whether the percentage increase is being applied to all three items of revenue—rate blocks plus FCA and STA.	Carol Scanlon	Ex. 12, Sch. 11
53.53.III.E.9	Describe the procedures involved in determining whether forfeited discounts or penalties are applied to customer billing.	Carol Scanlon	Ex. 12, Sch. 12
53.53.III.E.10	Provide annualization of revenues as a result of rate changes occurring during the test year, at the level of operations as of end of the test year.	Carol Scanlon	Ex. 12, Sch. 13
53.53.III.E.11	Provide a detailed billing analysis supporting present and proposed rates by customer classification and/or tariff rate schedule.	Carol Scanlon	Ex. 12, Sch. 14
53.53.III.E.12	Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.	Carol Scanlon	Ex. 12, Sch. 15
53.53.III.E.13	Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Also, provide an explanation of any change in block structure and the reasons therefor.	Russell A. Feingold	Ex. 12, Sch. 16

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.E.14	<p>Provide the following statements and schedules. The schedules and statements for the test year portion should be reconciled with the summary operating statement.</p> <p>a. An operating revenues summary for the test year and the year preceding the test year showing the following (Gas MCF):</p> <p>i. For each major classification of customers</p> <p>a. MCF sales</p> <p>b. Dollar Revenues</p> <p>c. Forfeited Discounts (Total if not available by classification)</p> <p>d. Other and Miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.</p> <p>ii. A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.</p> <p>iii. Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate revenue categories, from:</p> <p>a. Fuel Adjustment Surcharge</p> <p>b. State Tax Surcharge</p> <p>c. Any other surcharge being used to collect revenues.</p> <p>d. Provide explanations if any of the surcharges are not applicable to respondent's operations.</p> <p>[The schedule should also show number of customers and unit of sales (Mcf), and should provide number of customers by service classification at beginning and end of test year.]</p> <p>b. Provide details of sales for resale, based on periods five years before and projections for five years after the test year, and for the test year. List customers, Mcf sold, revenues received, source of Mcf sold (storage gas, pipeline gas, manufactured gas, natural or synthetic), contracted or spot sales, whether sales are to affiliated companies, and any other pertinent information.</p>	Carol Scanlon	Ex. 13, Sch. 1
53.53.III.E.15	<p>State manner in which revenues are being presented for ratemaking purposes:</p> <p>a. Accrued Revenues</p> <p>b. Billed Revenues</p> <p>c. Cash Revenues</p>	Carol Scanlon	Ex. 13, Sch. 2
53.53.III.E.16	<p>If revenue accruing entries are made on the books at end of each fiscal period, give entries made accordingly at the end of the test year and at the beginning of the year. State whether they are reversed for ratemaking purposes.</p>	Karen Worcester	Ex. 13, Sch. 3
53.53.III.E.17	<p>State whether any adjustments have been made to expenses in order to present such expenses on a basis comparable to the manner in which revenues are presented in this proceeding (i.e.—accrued, billed or cash).</p>	Andrew Wachter	Ex. 13, Sch. 4

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.E.18	<p>If the utility has a Fuel Adjustment Clause:</p> <p>a. State the base fuel cost per MCF chargeable against basic customers' rates during the test year. If there was any change in this basic fuel charge during the test year, give details and explanation thereof.</p> <p>b. State the amount in which the fuel adjustment clause cost per MCF exceeds the fuel cost per MCF charged in base rates at the end of the test year.</p> <p>c. If fuel cost deferment is used at the end of the test year, give</p> <p>i. The amount of deferred fuel cost contained in the operating statement that was deferred from the 12-month operating period immediately preceding the test year.</p> <p>ii. The amount of deferred fuel cost that was removed from the test period and deferred to the period immediately following the test year.</p> <p>d. State the amount of Fuel Adjustment Clause revenues credited to the test year operating account.</p> <p>e. State the amount of fuel cost charged to the operating expense account in the test year which is the basis of Fuel Adjustment Clause billings to customers in that year. Provide summary details of this charge.</p> <p>f. From the recorded test year operating account, remove the Fuel Adjustment Clause Revenues. Also remove from the test year recorded operating account the excess of fuel cost over base rate fuel charges, which is the basis for the Fuel Adjustment charges. Explain any difference between FAC Revenues and excess fuel costs. [The above is intended to limit the operating account to existing customers' base rate revenues and expense deductions relative thereto].</p>	Joseph A. Gregorini	Ex. 13, Sch. 5
53.53.III.E.19	Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.	Carol Scanlon	Ex. 13, Sch. 6
53.53.III.E.20	Provide, for test year only, a schedule by tariff rates and by service classifications showing proposed increase and percent of increase.	Russell A. Feingold	Ex. 13, Sch. 7
53.53.III.E.21	If a gas company is affiliated with another utility segment, such as a water or electric segment, explain the effects, if any, upon allocation factors used in the gas rate filing of current or recent rate increases allowed to the other utility segment (or segments) of the company.	Andrew Wachter	Ex. 13, Sch. 8
53.53.III.E.22	Provide supporting data detailing curtailment adjustments, procedures and policies.	Joseph A. Gregorini	Ex. 13, Sch. 9
53.53.III.E.23	Submit a schedule showing fuel cost in excess of base compared to fuel cost recovery for the period two months prior to test year and the test year.	Joseph A. Gregorini	Ex. 13, Sch. 10
53.53.III.E.24	Supply a detailed analysis of Purchased Gas for the test year and the twelve month period prior to the test year.	Joseph A. Gregorini	Ex. 13, Sch. 11
53.53.III.E.25	Submit calculations supporting energy cost per MCF and operating ratio used to determine increase in costs other than production to serve additional load.	Anthony Caldro	Ex. 13, Sch. 12
53.53.III.E.26	Submit detailed calculations for bulk gas transmission service costs under supply and/or interconnection agreements.	Joseph A. Gregorini	Ex. 13, Sch. 13
53.53.III.E.27	Submit a schedule for gas producing units retired or scheduled for retirement subsequent to the test year showing station, units, MCF capacity, hours of operation during test year, net output produced and cents/MCF of maintenance and fuel expenses.	Joseph A. Gregorini	Ex. 13, Sch. 14
53.53.III.E.28	Provide a statement explaining the details of firm gas purchase (long-term) contracts with affiliated and nonaffiliated utilities, including determination of costs, terms of contract, and other pertinent information.	Joseph A. Gregorini	Ex. 13, Sch. 15
53.53.III.E.29	Provide intrastate operations percentages by expense categories for two years prior to the test year.	Andrew Wachter	Ex. 13, Sch. 16

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.III.E.30	Provide a schedule showing suppliers, MCF purchased, cost (small purchases from independent suppliers may be grouped); emergency purchases, listing same information; curtailments during the year; gas put into and taken out of storage; line loss, and any other gas input or output not in the ordinary course of business.	Joseph A. Gregorini	Ex. 13, Sch. 17
53.53.III.E.31	Provide a schedule showing the determination of the fuel costs included in the base cost of fuel.	Anthony Caldro	Ex. 13, Sch. 18
53.53.III.E.32	Provide a schedule showing the calculation of any deferred fuel costs shown in Account 174. Also, explain the accounting, with supporting detail, for any associated income taxes.	Karen Worcester	Ex. 14, Sch. 1
53.53.III.E.33	Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows: i. Gas Production Maintenance Expenses per MCF production, per \$1,000 MCF production, and per \$1,000 of Gross Production Plant; ii. Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant; iii. Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant; iv. Storage Maintenance Expenses per MMCF of Storage Capacity and \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.	Andrew Wachter	Ex. 14, Sch. 2
53.53.III.E.34	Prepare a 3-column schedule of expenses, as described below for the following periods (supply sub-accounts, if significant, to clarify basic accounts): a. Column 1—Test Year b. Column 2 and 3—The two previous years Provide the annual recorded expense by accounts. (Identify all accounts used but not specifically listed below.)	Andrew Wachter	Ex. 15, Sch. 1
53.53.III.E.35	Submit a schedule showing the Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.	Matt Wesolosky	Ex. 15, Sch. 2
53.53.III.E.36	State the amount of gas, in mcf, obtained through various suppliers in past years.	Joseph A. Gregorini	Ex. 15, Sch. 3
53.53.III.E.37	In determining pro forma expense, exclude cost of gas adjustments applicable to fuel adjustment clause and exclude fuel adjustment clause revenues, so that the operating statement is on the basis of base rates only.	Karen Worcester	Ex. 15, Sch. 4
53.53.III.E.38	Identify company's policy with respect to replacing customers lost through attrition.	Carol Scanlon	Ex. 16, Sch. 1
53.53.III.E.39	Identify procedures developed to govern relationship between the respondent and potential customers—i.e., basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.	Carol Scanlon	Ex. 16, Sch. 2
53.53.IV.B.1	Provide a Cost of Service Study showing the rate of return under the present and proposed tariffs for all customer classifications. The study should include a summary of the allocated measures of value, operating revenues, operating expenses and net return for each of the customer classifications at original cost and at the 5-year trended original cost.	Russell A. Feingold	Ex. 16, Sch. 3
53.53.IV.B.2	Provide a statement of testimony describing the complete methodology of the cost of service study.	Russell A. Feingold	Ex. 16, Sch. 4
53.53.IV.B.3	Provide a complete description and back-up calculations for all allocation factors.	Russell A. Feingold	Ex. 16, Sch. 5

Commission Regulation Number	Description	Witness Name	Exhibit Number
53.53.IV.B.4	Provide an exhibit for each customer classification showing the following data for the test year and the four previous years: a. The maximum coincident peak day demand. b. The maximum coincident 3-day peak day demand. c. The average monthly consumption in MCF during the Primary Heating Season (November-March). d. The average monthly consumption in MCF during the Non-heating season (April-October). e. The average daily consumption in MCF for each 12-month period.	Carol Scanlon	Ex. 16, Sch. 6
53.53.IV.B.5	Submit a Bill Frequency Analysis for each rate. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the Mcf or therms at each interval, the cumulative Mcf or therms at each interval, the accumulation of Mcf or therms passing through each interval, and the revenue at each interval for both the present rate and the proposed rates. The Analysis should show only those revenues collected from the basic tariff.	Carol Scanlon	Ex. 16, Sch. 7
53.53.IV.B.6	Supply copies of all present and proposed Gas Tariffs.	Carol Scanlon	
53.53.IV.B.7	Supply a graph of present and proposed base rates on hyperbolic cross section paper.	Russell A. Feingold	Ex. 16, Sch. 8
53.53.IV.B.8	Supply a map showing the Gas System Facilities and Gas Service Areas. The map should include transmission lines, distribution lines, other companies' lines interconnecting with the interconnecting points clearly designated, major compressor stations, gas storage areas and gas storage lines. The normal direction of gas flow within the transmission system should be indicated by arrows. Separate service areas within the system should be clearly designated.	Joseph A. Gregorini	Ex. 16, Sch. 9
53.53.IV.B.9	Supply a cost analysis supporting minimum charges for all rate schedules.	Russell A. Feingold	Ex. 16, Sch. 10
53.53.IV.B.10	Supply a cost analysis supporting demand charges for all tariffs which contain demand charges.	Russell A. Feingold	Ex. 16, Sch. 11
53.53.IV.B.11	Supply the net fuel clause adjustment by month for the test year.	Joseph A. Gregorini	Ex. 16, Sch. 12
53.53.IV.B.12	Supply a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the per cent increase or decrease.	Carol Scanlon	Ex. 16, Sch. 13
53.53.IV.B.13	Submit the projected demands for all customer classes for both purchased and produced gas for the three years following the test year filing.	Carol Scanlon	Ex. 16, Sch. 14
53.53.IV.B.14	Supply an exhibit showing the gas deliveries to each customer class for the most recent 24 month period. The exhibit should identify the source of the gas, such as "purchased" (pipeline), "production" (includes purchases from local producers), "storage withdrawal," "propane/air," and "unaccounted for."	Joseph A. Gregorini	Ex. 16, Sch. 15
RR 1	Please provide a copy of the Company's detailed quarterly balance sheet and monthly income statements for the historic test year through the most recent month available.	Karen Worcester	Ex. 19, RR-1
RR 2	Please provide the actual number of customers by rate schedule as of December 31 for the last five years.	Carol Scanlon	Ex. 19, RR-2
RR 3	Please provide the average number of customers by rate schedule for the last five years.	Carol Scanlon	Ex. 19, RR-3
RR 4	Please provide the actual number of customers by rate schedule at the end of each month from the commencement of the historic test year through the most recent month available and update as additional data become available.	Carol Scanlon	Ex. 19, RR-4

Commission Regulation Number	Description	Witness Name	Exhibit Number
RR 5	If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by rate schedule as of December 31 for the last three years. Where applicable, separately identify sales and transportation throughput.	Carol Scanlon	Ex. 19, RR-5
RR 6	If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by month by rate schedule from the beginning of the historic test year and the future test year through the most recent month available and update as additional data become available. Separately identify sales and transportation throughput and provide the workpapers which develop normalized sales.	Carol Scanlon	Ex. 19, RR-6
RR 7	Please provide the workpaper developing the Company's FTY load growth adjustment.	Carol Scanlon	Ex. 19, RR-7
RR 8	Please provide a complete copy of the computer output generated by the Company's statistical analysis package for all residential, commercial, public authority and industrial econometric models of gas demand estimated by the Company, but not presented in the filing.	Carol Scanlon	Ex. 19, RR-8
RR 9	Identify the historical data source(s) for each dependent and independent variable utilized to develop the econometric models of gas demands for each forecasted customer group.	Carol Scanlon	Ex. 19, RR-9
RR 10	Identify the source(s) and supporting documentation for the FTY value of each independent variable which required forecasting in the Company's gas demand models.	Carol Scanlon	Ex. 19, RR-10
RR 11	Please provide in hard copy and on a computer diskette in Lotus 1-2-3, QuattroPro or other spreadsheet format, the dependent and independent variable databases relied upon to produce the Company's gas demand models. For variables based on averages, include the observations which comprise the average (e.g., gas prices).	Carol Scanlon	Ex. 19, RR-11
RR 12	In the form identical to the previous question, please provide a database for all independent variables which were analyzed by the Company, but exclude from the filed gas demand models.	Carol Scanlon	Ex. 19, RR-12
RR 13	For each customer receiving service at less than the maximum applicable tariff rate, please provide. a.actual consumption for the two most recent calendar years; b.actual consumption for the HTY and the most recent twelve month period for which data is available c.the currently applicable rate; d.an explanation for the rate discount.	Carol Scanlon	Ex. 19, RR-13
RR 14	Please provide a copy of the Company's detailed capital budgets for the preceding and current calendar years which underlie the projected test year capital additions in this case.	Anthony Caldoro	Ex. 19, RR-14
RR 15	Please provide a variance or other similar report comparing actual and budgeted construction expenditures at the conclusion of each budget period for the past three years and as of the most recent date available.	Anthony Caldoro	Ex. 19, RR-15
RR 16	Please provide a breakdown of other gas revenue for the three preceding calendar years.	Carol Scanlon	Ex. 19, RR-16
RR 17	For those items for which data is available, please provide the following actual monthly balance by account for the historic and future test periods to present:	Anthony Caldoro	Ex. 19, RR-17
RR 17a	Depreciable utility plant in service;	Anthony Caldoro	Ex. 19, RR-17a

Commission Regulation Number	Description	Witness Name	Exhibit Number
RR 17b	Nondepreciable utility plan in service;	Anthony Caldro	Ex. 19, RR-17b
RR 17c	Construction work in progress;	Anthony Caldro	Ex. 19, RR-17c
RR 17d	Accumulated deferred income tax;	Anthony Caldro	Ex. 19, RR-17d
RR 17e	Materials and supplies;	Anthony Caldro	Ex. 19, RR-17e
RR 17f	Customer advances for construction;	Anthony Caldro	Ex. 19, RR-17f
RR 17g	Contributions in aid of construction;	Anthony Caldro	Ex. 19, RR-17g
RR 17h	Accumulated depreciation;	Anthony Caldro	Ex. 19, RR-17h
RR 17i	Prepayments by type;	Anthony Caldro	Ex. 19, RR-17i
RR 17j	Customer deposits;	Anthony Caldro	Ex. 19, RR-17j
RR 17k	Injury and damages reserve.	Anthony Caldro	Ex. 19, RR-17k
RR 18	Please provide a copy of all workpapers supporting the Company's lead/lag study.	Eric Petrichevich	Ex. 19, RR-18
RR 19	Please provide the payroll distribution showing the percentage of wages charged to O&M and other categories for each of the preceding three calendar years and the most recent annual period available.	Andrew Wachter	Ex. 19, RR-19
RR 20	Please state whether the future test year budgeted labor includes any increases or decreases in the number of employees during the future test year. If increases have been budgeted, please state whether the future test year includes budgeted positions which have not been filled.	Andrew Wachter	Ex. 19, RR-20
RR 21	Please explain how the Company has treated routine or normal position vacancies which occur as a result of terminations or retirements in its budgeted labor projections.	Andrew Wachter	Ex. 19, RR-21
RR 22	Please provide the most recent insurance premiums for each type of insurance coverage (i.e., employee benefit and those purchased by the Company) reflected in the Company's filing. If available, please provide estimated premiums for the subsequent calendar year.	Andrew Wachter	Ex. 19, RR-22
RR 23	Please provide a copy of the Company's two most recent FERC Form 2.	Karen Worcester	Ex. 19, RR-23
RR 24	Please provide a description of each employee benefit program or plan.	Karen Worcester	Ex. 19, RR-24
RR 25	Please provide a description of the Company's merit and cost of living wage rate increase policies.	Karen Worcester	Ex. 19, RR-25
RR 26	Please provide the following monthly labor data for the year prior to the HTY, the HTY and the FTY through the most recent date available. a. number of actual employees broken down between type (e.g., salaried, hourly, union, non-union, temporary, etc.); b. regular payroll broken down between expensed, capitalized and other; c. overtime payroll broken down between expensed, capitalized and other; d. temporary payroll broken down between expensed, capitalized and other; and e. other payroll (specify).	Andrew Wachter	Ex. 19, RR-26
RR 27	Please provide a copy of all incentive compensation and/or bonus plans and provide the level of related payments included in cost of service.	Andrew Wachter	Ex. 19, RR-27
RR 28	Please provide the percentage wage rate increases granted by the Company by date and employee category for the three most recent calendar years and the current year to date.	Andrew Wachter	Ex. 19, RR-28

Commission Regulation Number	Description	Witness Name	Exhibit Number
RR 29	Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold for the lesser of the last three years or since the Company's last rate case or anticipated during the FTY. Explain how such amounts have been treated for ratemaking purposes.	Karen Worcester	Ex. 19, RR-29
RR 30	Please provide the level of each of the following which is included in the Company's cost of service by separate type and/or payee, which are incurred directly by the Company or are allocated or billed to the Company by affiliates or its parent company. a.fines and penalties; b.contributions and donations; c.membership dues; d.lobbying expense; e.employee activity costs (e.g., picnics, parties, awards); f.investor relations expenses	Andrew Wachter	Ex. 19, RR-30
RR 31	Please provide a description and the purpose for membership for each organization listed in the previous response.	Andrew Wachter	Ex. 19, RR-31
RR 32	Please provide the level of payments made to industry organizations included in cost of service along with a description of each payee organization or project.	Andrew Wachter	Ex. 19, RR-32
RR 33	Please provide the following information related to the Company's membership in AGA: a. Cost included in requested cost of service. b. Cost excluded from requested cost of service. c. Copy of the most recent audit report of AGA expenditures prepared by NARUC. d. Most recent correspondence received from AGA which addresses the percentage of dues related to lobbying or other separate activities. e. Policy statement, objective, purpose, etc. of AGA.	Andrew Wachter	Ex. 19, RR-33
RR 34	Please provide a copy of the most recent FERC audit findings, the Company's response and final disposition of audit exceptions.	Andrew Wachter	Ex. 19, RR-34
RR 35	Please provide the annual level of forfeited discounts or late payment charges for the preceding three calendar years. Identify the level of sales revenue with which these are associated.	Carol Scanlon	Ex. 19, RR-35
RR 36	If not reflected in the lead-lag study, please provide a listing of the various types of employee withholdings, garnishments and other employee funds held by the Company for remittance at a later date.	Eric Petricevich	Ex. 19, RR-36
RR 37	Please provide all detailed workpapers supporting the adjustments to rate base and operating income.	Andrew Wachter	Ex. 19, RR-37
RR 38	Please provide a copy of the Company's most recent SFAS 106 plan actuarial study.	Karen Worcester	Ex. 19, RR-38
RR 39	Please reconcile the historical and future test year SFAS No. 106 expense levels with the amount identified in the actuarial report.	Andrew Wachter	Ex. 19, RR-39
RR 40	Please identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.	Andrew Wachter	Ex. 19, RR-40

Commission Regulation Number	Description	Witness Name	Exhibit Number
RR 41	Please explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of the costs which are eligible for tax preferred funding.	Andrew Wachter	Ex. 19, RR-41
RR 42	Is the Company studying and/or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons? If yes, please provide such study and/or explain the anticipated change.	Andrew Wachter	Ex. 19, RR-42
RR 43	Please state whether the Company has included expenses related to SFAS No. 112 in its test year claim. If so, please provide complete details and include a copy of the actuarial study.	Andrew Wachter	Ex. 19, RR-43
RR 44	Please provide all documentation supporting the uncollectible accrual rate reflected in the Company's filing.	Andrew Wachter	Ex. 19, RR-44
RR 45	Please provide all workpapers and documentation supporting the Company's claimed balance of gas stored underground – current. Include support for the monthly injections and withdrawals and the gas cost rate.	Anthony Caldoro	Ex. 19, RR-45
RR 46	Please provide a comparison between actual and budgeted O&M expenses by budget cost element for the historical test year and explain any budget variances of 10 percent or more.	Andrew Wachter	Ex. 19, RR-46
RR 47	Please provide the most recent actual number of eligible participants in each of the employee medical and dental plans reflected in the Company's filing.	Andrew Wachter	Ex. 19, RR-47
RR 48	Please provide workpapers showing the derivation of future test year Social Security and Medicare FICA taxes based on future test year labor expense. Identify both the total and O&M amounts.	Matt Wesolosky	Ex. 19, RR-48
RR 49	Please provide workpapers showing the derivation of future test year federal and state unemployment taxes. Show both the total and O&M amounts.	Matt Wesolosky	Ex. 19, RR-49
RR 50	Please provide workpapers showing the derivation of future test year capital stock taxes.	Matt Wesolosky	Ex. 19, RR-50
RR 51	If applicable, please provide a copy of the billing and payment terms for all contracts between the Company and its parent or an affiliated company for services. Further, to the extent that the parent or affiliated company provides service to non-affiliated companies, please provide the corresponding billing and payment terms.	Karen Worcester	Ex. 19, RR-51
RR 52	Please provide the annual level of outside services employed for the preceding three calendar years. Include in your response a breakdown of the test year amount indicating the service provider and the type of service performed.	Andrew Wachter	Ex. 19, RR-52
RR 53	Please describe each budgeted or planned cost savings program to be implemented during the historic or future year. Please identify the cost of implementing the program and the anticipated annual savings.	Andrew Wachter	Ex. 19, RR-53
RR 54	Please explain how the Company has treated reserve accruals and balances for ratemaking purposes and provide the requested level of any self-funded reserve accruals by type of item.	Andrew Wachter	Ex. 19, RR-54
RR 55	Please provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation workpapers for the Company's consolidated tax savings adjustment.	Matt Wesolosky	Ex. 19, RR-55
COS 1	Please explain the Company's policy with regard to when customer advances and contributions in aid of construction must be made.	Carol Scanlon	Ex. 17, COS-1
COS 2	Please provide a detailed explanation describing how contributions in aid of construction and customer advances are reflected in the Company's cost of service study.	Russell A. Feingold	Ex. 17, COS-2
COS 3	Please provide a breakdown of contributions in aid of construction by customer class and plant account number for the most recent year available.	Karen Worcester	Ex. 17, COS-3
COS 4	Please provide a breakdown of transmission and distribution mains investment by pipe diameter.	Karen Worcester	Ex. 17, COS-4

Commission Regulation Number	Description	Witness Name	Exhibit Number
COS 5	Please provide a breakdown of customer advances by customer class for the most recent year available.	Karen Worcester	Ex. 17, COS-5
COS 6	Please provide a breakdown of services investment by service line diameter, and a breakdown of services by size and customer class.	Karen Worcester	Ex. 17, COS-6
COS 7	If available, please provide a breakdown of meter investment by meter size, and a breakdown of meters by size and customer class.	Karen Worcester	Ex. 17, COS-7
COS 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.	Russell A. Feingold	Ex. 17, COS-8
COS 9	Please provide a copy of the Company's current customer extension policy. Provide a representative sample of the analyses conducted by the Company when deciding whether service to a new customer qualifies under the Company's customer extension policy.	Carol Scanlon	Ex. 17, COS-9
COS 10	Please provide a detailed supply and requirement schedule for the Company's three most recent annual peak days and for design day. The schedules should include deliveries by source and requirements by rate schedule. Identify sources and requirements for transportation customers separately. Also include the Company's daily sendout sheet for each peak day and applicable weather data.	Joseph A. Gregorini	Ex. 17, COS-10
COS 11	Please provide copies of the Company's daily sendout sheets for November through March of the most recent heating season.	Joseph A. Gregorini	Ex. 17, COS-11
COS 12	Please provide a copy of the load duration curve used by the Company for capacity planning purposes. Please also identify the numerical data points shown for each day on the curve.	Joseph A. Gregorini	Ex. 17, COS-12
COS 13	Please provide the following for the Company's ten largest transportation customers during peak month of the most recent heating season: a. actual consumption; b. volume delivered to the Company on their behalf, if applicable; c. daily nomination.	Carol Scanlon	Ex. 17, COS-13
COS 14	Please provide a summary identifying the salient features of each of the following. Salient features include contract party, effective term and applicable contract quantities (daily, annual, seasonal. etc.). a. All firm transportation agreements by type greater than one month in length. Indicate whether the capacity is available at the Company's citygate to meet design day requirements or is upstream capacity. b. All firm storage, gathering and exchange agreements. Indicate if each agreement provides design day capacity at the citygate or requires separate transportation (identify) service to effectuate delivery. Include on-system storage and peak shaving facilities used by the Company and identify all ratcheting provisions applicable to the Company's contractual and on-system storage arrangements.	Joseph A. Gregorini	Ex. 17, COS-14
COS 15	For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were: a. Sold under a negotiated or market-based rate. b. Transported under a negotiated or market-based rate. c. Transported at full margin transportation rates.	Carol Scanlon	Ex. 17, COS-15

Commission Regulation Number	Description	Witness Name	Exhibit Number
COS 16	Please provide the following for each curtailment during the last three years: a. Dates of curtailment. b. Type of curtailment (from service, interruptible service, both). c. Whether curtailment was related to amount of capacity on the Company's system, other capacity or supply related. d. Rate schedule that curtailed volumes would have been billed under. e. Curtailed volumes by rate schedule. f. Actual volumes moved by rate schedule.	Joseph A. Gregorini	Ex. 17, COS-16
COS 17	Please identify the Company's design day planning criteria and the probability of design day occurrence. Include any available documentation supporting the Company's claimed probability of occurrence.	Joseph A. Gregorini	Ex. 17, COS-17
COS 18	For each customer class contained in the cost of service study, please provide monthly throughput by class.	Carol Scanlon	Ex. 17, COS-18
COS 19	Please provide workpapers showing the development of each allocation factor reflected in the Company's cost of service study. Include a description of each allocation factor, all calculations performed to develop the allocators and all supporting documentation, studies or other information relied upon to determine the allocators.	Russell A. Feingold	Ex. 17, COS -19
COS 20	Please provide all workpapers, calculations and supporting documentation for the functionalization and classification performed for the Company's cost of service study.	Russell A. Feingold	Ex. 17, COS-20
COS 21	If not provided elsewhere, please provide a detailed proof of revenues at both present and proposed rates.	Carol Scanlon	Ex. 17, COS-21
ROR 1	Please supply copies of the following documents for the Company and, if applicable, its parent: a. Most recent Annual Report to shareholders (including any statistical supplements); b. Most recent SEC Form 10K; c. All SEC Form 10Q reports issued within last year.	Andrew Wachter	Ex. 18, ROR-1
ROR 2	Please supply copies of the Company's balance sheets for each month/quarter for the last two years.	Karen Worcester	Ex. 18, ROR -2
ROR 3	Please provide the bond rating history for the Company and, if applicable, its parent from the major credit rating agencies for the last five years.	Paul R. Moul	Ex. 18, ROR--3
ROR 4	Please provide copies of all bond rating reports relating to the Company and, if applicable, its parent for the past two years.	Paul R. Moul	Ex. 18, ROR-4
ROR 5	Please provide a workpaper showing the derivation of the Company's current AFUDC rate.	Karen Worcester	Ex. 18, ROR-5
ROR 6	Please supply copies of all presentations by the Company's and, if applicable, its parent's management to securities analysts during the past 2 years. This would include presentations of financial projections.	Paul R. Moul	Ex. 18, ROR-6
ROR 7	Please provide a listing of all securities issuances for the Company and, if applicable, its parent projected for the next two years. The response should identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.	Paul R. Moul	Ex. 18, ROR-7
ROR 8	Please identify all of the Company's and, if applicable, its parent's publicly underwritten common stock issuances written in the last five years. Identify which such issuances were related to mergers or acquisitions, and which were undertaken to fund facility investments in utility plant and equipment.	Andrew Wachter	Ex. 18, ROR-8
ROR 9	Please identify any plan by the Company to refinance high cost long-term debt or preferred stock.	Paul R. Moul	Ex. 18, ROR-9
ROR 10	Please provide copies of all securities analysts reports relating to the Company and/or its parent issued within the past 2 years.	Paul R. Moul	Ex. 18, ROR-10

Commission Regulation Number	Description	Witness Name	Exhibit Number
ROR 11	If applicable, please supply a listing of all common equity infusions from the parent to the Company over the past five years. In each case, identify date and dollar amount.	Paul R. Moul	Ex. 18, ROR-11
ROR 12	If applicable, please identify the company's common dividend payments to its parent for each of the last five years.	Paul R. Moul	Ex. 18, ROR-12
ROR 13	Please provide the latest year-by-year financial projections for the Company for the next five years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies.	Andrew Wachter	Ex. 18, ROR-13
ROR 14	Please provide the Company's five-year construction budget.	Anthony Caldoro	Ex. 18, ROR-14
ROR 15	Please identify the Company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.	Paul R. Moul	Ex. 18, ROR-15
ROR 16	For each month, of the most recent 24 months, please supply the Company's a. short-term debt balance; b. short-term debt interest rate; c. balance of construction work in progress; and d. balance of construction work in progress which is eligible for AFUDC accrual.	Andrew Wachter	Ex. 18, ROR-16
ROR 17	If applicable, please provide the currently authorized returns on equity for each of the parent's utility subsidiaries of the same industry type as the Company. In each case identify the approximate date when the current return on equity was approved by the state commission.	Paul R. Moul	Ex. 18, ROR-17
ROR 18	Has the Utility reacquired or repurchased any debt within the last five years? If so, provide a summary of each gain or loss on reacquired debt, the date on which the utility commenced amortization of such a gain or loss, the regulatory commission decision addressing the treatment of such gain or loss on reacquired debt, if any, on interest expense.	Paul R. Moul	Ex. 18, ROR-18
ROR 19	Fully identify all debt (other than instruments traded in public markets) owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.	Paul R. Moul	Ex. 18, ROR-19
ROR 20	Provide a summary statement of all stock dividends, splits, or par value changes during the two (2) year calendar period preceding the rate case filing.	Paul R. Moul	Ex. 18, ROR-20
ROR 21	If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system—consolidated, the reasons for this claim must be fully stated and supported.	Paul R. Moul	Ex. 18, ROR-21
ROR 22	To the extent not provided in SDR III.ROR.13, supply projected capital requirements and sources of the filing utility. Its parent and system—consolidated—for the test year and each of three (3) comparable future years.	Andrew Wachter	Ex. 18, ROR-22

Commission Regulation Number	Description	Witness Name	Exhibit Number
ROR 23	To the extent not provided elsewhere, supply financial data of Company and/or parent for the last five (5) years. a. Times interest earned ratio – pre and post tax basis. b. Preferred stock dividend coverage ratio – post tax basis. c. Times fixed charges earned ratio – pre tax basis. d. Dividend payout ratio. e. AFUDC as a percent of earnings available for common equity. f. Construction work in progress as a percent of net utility plant. g. Effective income tax rate. h. Internal cash generations as a percent of total capital requirements.	Andrew Wachter	Ex. 18, ROR-23

Peoples Natural Gas Company LLC
§ 53.52 (a)

(6) The effect of the change on the service rendered by the utility.

* * * * *

Services rendered by the utility will not be impacted by the changes to rates.

Peoples Natural Gas Company LLC
§ 53.53 II.A

13. Attach copies of the summaries of the projected 2 year's Company's budgets (revenue, expense and capital).

* * * * *

Refer to the response to Exhibit No. 2, Schedule No. 4 (53.53.III.A.17) for Revenues and Expenses and Exhibit No. 19, RR-14 for the Capital Budget.

Peoples Natural Gas Company LLC
§ 53.53 III.A

40. Adjustments which are estimated shall be fully supported by basic information reasonably necessary.

* * * * *

All adjustments were based on annualizing and normalizing the 12 months ended September 30, 2018. The derivation and support behind the adjustments are shown on the following exhibits:

Exhibit 2	Income Statement
Exhibit 3	Revenues
Exhibit 4	O&M Expenses
Exhibit 5	Depreciation
Exhibit 6	Taxes other Than Income Taxes
Exhibit 7	Income Taxes
Exhibit 8	Rate Base

Peoples Natural Gas Company LLC
§ 53.53 III.A

44. Ratios, percentages, allocations and averages used in adjustments must be fully supported and identified as to source.

* * * * *

When ratios, percentages, allocations and averages are used in adjustments, they are identified on the appropriate exhibits.

Peoples Natural Gas Company LLC
§ 53.53 III.A

46. Supply a copy of internal and independent audit reports of the test year and prior calendar year, noting any exceptions and recommendations and disposition thereof.

* * * * *

Internal Audit report recommendations are required to be addressed in a timely manner, and accordingly the implementation of management commitments is monitored by Internal Audit.

The response to this question contains confidential information and is contained in a separate book of the filing marked confidential information. This information will be provided to parties upon execution of a CONFIDENTIALITY AGREEMENT, to be circulated by the Company, pursuant to the terms of that agreement.

Peoples Natural Gas Company LLC
§ 53.53 III.E

27. Submit a schedule for gas producing units retired or scheduled for retirement subsequent to the test year showing station, units, MCF capacity, hours of operation during test year, net output produced and cents/MCF of maintenance and fuel expenses.

* * * * *

None for Peoples Division or Equitable Division.

Peoples Natural Gas Company LLC
§ 53.53 III.A

41. Submit a statement explaining the derivation of the amounts used for projecting future test year level of operations and submit appropriate schedules supporting the projected test year level of operations.

* * * * *

Exhibits explaining the derivation of the amounts used for projecting a future test year (12 months ending September 30, 2019) and a fully forecasted rate year (12 months ending October 31, 2020) are:

Exhibit 2	Income Statement
Exhibit 3	Revenues
Exhibit 4	O&M Expenses
Exhibit 5	Depreciation
Exhibit 6	Taxes other Than Income Taxes
Exhibit 7	Income Taxes
Exhibit 8	Rate Base

Peoples Natural Gas Company LLC
§ 53.53 III.A

19. List extraordinary property losses as a separate item, not included in operating expenses or depreciation and amortization. Sufficient supporting data must be provided.

* * * * *

Peoples had no extraordinary property losses.

Peoples Natural Gas Company LLC
§ 53.52 (a)

- (1) The specific reasons for each change.

* * * * *

The rate changes are being proposed to allow Peoples the opportunity to recover revenue sufficient to cover its operating expenses and increases to rate base and provide a fair rate of return. In addition, the Company is proposing one new retail tariff, Peoples Natural Gas Tariff Gas No. 47 to serve all retail customers. Peoples Natural Gas' Tariff Gas- PA PUC No. 45 and Peoples-Equitable's Tariff Gas – PA PUC No. 46 would be superseded by this new retail tariff, Peoples Natural Gas Tariff Gas No. 47. The Company is also proposing a new supplier tariff, Peoples Natural Gas Tariff Gas No. S-3 to serve all suppliers. Peoples Natural Gas Tariff – PA PUC No. S-2 and provisions in Equitable Gas Tariff- PA PUC No.46 related to suppliers would be superseded by this new supplier tariff.

Peoples Natural Gas Company LLC
§ 53.53 III.A

45. Provide an explanation of any differences between the basis or procedure used in allocations of revenues, expenses, depreciation and taxes in the current rate case and that used in the prior rate case.

* * * * *

Refer to the direct testimony of Russell A. Feingold for an explanation and description of proposed changes in allocation methodologies and rate classes.

Peoples Natural Gas Company LLC
§ 53.52 (a)

(11) FCC, FERC or Commission orders or rulings applicable to the filing.

* * * * *

There are no orders or rulings that directly apply to this change.

Peoples Natural Gas Company LLC
§ 53.52 (b)

(1) The specific reasons for each increase or decrease.

* * * * *

The rate changes are being proposed to allow Peoples a reasonable opportunity to recover revenue sufficient to cover its operating expenses and increases to rate base and provide a reasonable opportunity to earn a fair rate of return.

Peoples Natural Gas Company LLC
§ 53.52 (a)

(5) The direct or indirect effect of the proposed change on the utility's revenue and expenses.

* * * * *

Refer to the Proposed Fully Projected Future Test Year information provided in Exhibit No. 2, Schedule No. 4 (53.53 III.A.17).

Peoples Natural Gas Company LLC
§ 53.52 (a)

- (10) Plans the utility has for introducing or implementing the changes with respect to its ratepayers.

* * * * *

Peoples will notify its ratepayers of the proposed changes through a bill insert in compliance with the Commission's Regulations (Pa Code Section 59.45).

Peoples Natural Gas Company LLC
§ 53.52 (a)

- (7) A list of factors considered by the utility in its determination to make the change. The list shall include a comprehensive statement about why these factors were chosen and the relative importance of each. This subsection does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa.C.S. § 1308 (relating to voluntary changes in rates).

* * * * *

Not applicable.

Peoples Natural Gas Company LLC
§ 53.52 (a)

- (8) Studies undertaken by the utility in order to draft its proposed change. This paragraph does not apply to a portion of a tariff change seeking a general rate increase as defined in 66 Pa.C.S. §1308.

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Not Applicable.

Peoples Natural Gas Company LLC
§ 53.52 (a)

- (9) Customer polls taken and other documents which indicate customer acceptance and desire for the proposed change. If the poll or other documents reveal discernible public opposition, an explanation of why the change is in the public interest shall be provided.

* * * * *

No customer polls were taken to indicate customer acceptance and desire for the proposed rate changes.