

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

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Response:

Detailed quarterly balance sheet – Refer to Exhibit No. 18, ROR-2-Attachment A - Pages 1-4.

Monthly income statements historic test year through the most recent month available –

Pages 2 through 6 – Peoples Natural Gas Company LLC – Peoples
Pages 7 through 11 – Peoples Natural Gas Company LLC – Equitable Division
Pages 12 through 16 – Peoples Natural Gas Company LLC – Combined

Peoples Natural Gas Company LLC
PEOPLES DIVISION
Monthly Income Statement

Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
Operating Revenues (400):													
1	480.0 Residential Sales	\$ 13,002,230	\$ 27,547,963	\$ 41,799,535	\$ 44,047,577	\$ 29,630,652	\$ 33,493,237	\$ 21,984,285	\$ 10,432,618	\$ 8,431,698	\$ 7,114,413	\$ 7,415,320	\$ 7,222,603
2	481.0 Commercial and Industrial Sales	2,366,658	5,180,751	7,830,604	8,244,172	5,664,503	6,336,530	3,681,034	1,647,774	1,288,748	1,036,637	1,240,008	1,114,888
3	483.0 Sales for Resale	251,980	37,081	20,447	33,176	1,907,441	317,013	491,469	1,315,859	2,497,970	133,051	408,313	162,110
4	Sales of Gas (480-484)	\$ 15,620,868	\$ 32,765,795	\$ 49,650,585	\$ 52,324,925	\$ 37,202,596	\$ 40,146,780	\$ 26,156,787	\$ 13,396,251	\$ 12,218,416	\$ 8,284,101	\$ 9,063,641	\$ 8,499,601
5	487.0 Forfeited Discounts	\$ 140,055	\$ 125,062	\$ 146,868	\$ 250,232	\$ 329,570	\$ 342,673	\$ 327,364	\$ 304,171	\$ 263,560	\$ 229,252	\$ 230,477	\$ 158,395
6	488.0 Miscellaneous Service Revenues	176,366	172,915	121,161	115,709	92,928	103,828	144,749	175,254	169,485	113,862	202,323	132,617
7	489.1 Revenues from Transportation of Gas of Others Through Gathering Facility	-	-	-	-	-	-	-	-	-	-	-	-
8	489.3 Revenues from Transportation of Gas of Others Through Distribution Facility	6,382,854	11,348,654	16,372,698	18,461,797	12,915,578	14,635,685	10,369,872	5,842,650	5,126,829	4,092,436	4,453,055	4,371,964
9	489.4 Revenues from Storing Gas of Others	-	-	-	-	-	-	-	-	-	-	-	-
10	493.0 Rent from Gas Property	-	-	-	-	-	-	-	329	-	-	-	329
11	495.0 Other Gas Revenues	968,141	502,749	664,803	1,773,533	1,238,863	(1,438,171)	1,628,360	1,010,544	1,150,558	1,135,963	1,121,745	1,136,480
12	496.0 Provision for Rate Refunds	-	-	-	-	-	(8,355,404)	(1,502,587)	(236,271)	943,416	207,802	519,247	730,461
13	Other Operating Revenues (485-496)	7,667,416	12,149,380	17,305,530	20,601,271	14,576,939	5,288,612	10,967,758	7,096,677	7,653,847	5,779,314	6,526,848	6,530,247
14	Total Operating Revenues (400)	23,288,284	44,915,175	66,956,115	72,926,196	51,779,536	45,435,392	37,124,545	20,492,928	19,872,264	14,063,415	15,590,489	15,029,849
Gas Production Operating Expense:													
Natural Gas Production Operation Expense													
15	750.0 Supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4.34
16	751.0 Production maps and records	347.30	761.48	627.33	-	-	-	-	-	-	-	-	-
17	752.0 Gas wells expenses	258.16	232.73	-	-	-	-	-	-	-	-	-	-
18	753.0 Field lines expenses	75,955.57	42,104.63	36,227.56	65,570.32	28,156.64	82,126.76	78,089.95	72,442.02	66,223.77	62,918.50	65,254.33	53,057.39
19	754.0 Field compressor station expenses	144,873.84	93,893.40	138,340.08	116,867.97	97,866.74	92,273.73	120,954.63	218,191.91	149,952.11	111,669.09	983.23	147,056.71
20	755.0 Field compressor station fuel and power	172,242.16	138,850.98	168,290.89	102,959.84	132,531.72	192,949.98	196,444.01	130,748.39	187,554.22	143,499.24	192,983.93	199,833.02
21	756.0 Field measuring and regulating station expenses	8,786.14	7,300.07	7,365.40	12,321.62	3,823.22	17,310.03	7,773.39	15,677.61	18,118.69	13,498.64	16,643.22	8,558.56
22	758.0 Gas well royalties	-	-	-	-	-	-	-	-	-	-	-	-
23	759.0 Other expenses	1,634.05	2,195.69	1,662.10	2,122.08	1,327.23	2,288.93	1,348.21	1,801.26	4,129.60	7,977.86	9,929.18	2,079.77
24	760.0 Rents	110.00	-	9,585.06	100.00	-	613.00	585.00	139.55	1,597.45	-	1,249.27	-
25	Natural Gas Production and Gathering Operation Expense	\$ 404,207.22	\$ 285,338.98	\$ 362,098.42	\$ 299,941.83	\$ 263,705.55	\$ 387,562.43	\$ 405,195.19	\$ 439,000.74	\$ 427,575.84	\$ 339,563.33	\$ 287,043.16	\$ 410,589.79
26	800.1 Natural gas well-head purchases - intercompany	\$ (5,427,844)	\$ (11,611,068)	\$ (15,199,737)	\$ (21,205,837)	\$ (11,238,458)	\$ (11,849,937)	\$ (11,615,768)	\$ (7,082,408)	\$ (7,176,961)	\$ (7,931,090)	\$ (6,895,457)	\$ (8,359,194)
27	801.0 Natural gas field line purchases	860,624	1,504,082	1,832,247	2,017,519	2,051,306	1,410,444	1,818,591	1,980,497	1,875,579	1,141,981	350,288	1,112,337
28	803.0 Natural gas transmission line purchases	6,840,820	13,112,460	19,460,260	33,256,703	12,026,537	13,774,330	18,847,294	12,483,645	12,479,453	12,771,532	13,935,819	13,788,150
29	804.0 Natural gas city gate purchases	115,217	98,109	366,375	205,631	154,811	223,520	454,022	5,700	114,313	371,747	43,536	46,902
30	805.0 Other gas purchases	34,215	-	65,965	-	-	-	-	-	-	-	17,457	-
31	805.1 Purchase gas cost adjustments	1,411,656	5,066,017	10,703,918	4,526,438	3,903,679	5,805,652	(966,955)	(2,392,878)	(2,415,336)	(5,284,549)	(4,752,683)	(3,878,614)
32	806.0 Exchange gas	43,868	(160,105)	(391,671)	643,470	60,947	(9,923)	21,005	(100,454)	532,674	11,682	(527,627)	14,470
33	807.1 Well expense - Purchased gas	-	-	-	-	-	-	-	-	-	-	-	-
34	807.5 Other purchases gas expense	-	-	-	-	-	-	-	-	-	-	-	-
35	808.1 Gas withdrawn from storage—Debit	(29,753)	195,776	2,199,041	2,404,660	5,024,817	3,781,254	2,307,526	103,834	27,879	117,849	26,498	26,553
36	808.2 Gas delivered to storage—Credit	(572,713)	(734,916)	-	(43)	301,305	-	(419,518)	(3,059,839)	(3,284,855)	(2,659,653)	(3,125,616)	(3,996,269)
37	810.0 Gas used for compressor station fuel—Credit	(186,930)	(149,063)	(174,751)	(108,771)	(138,422)	(199,621)	(202,387)	(132,777)	(190,416)	(152,620)	(198,732)	(217,822)
38	812.0 Gas used for other utility operations—Credit	(16,418)	(17,324)	(35,170)	(38,630)	(42,427)	(56,373)	(56,519)	(47,858)	(30,105)	(27,961)	(29,545)	(29,464)
39	813.0 Other gas supply expenses	37,675	42,923	59,092	36,907	19,805	27,294	21,563	22,577	20,591	31,662	20,559	19,202
40	Other Gas Supply Operation Expenses	\$ 3,110,417	\$ 7,346,892	\$ 18,885,569	\$ 21,738,046	\$ 12,123,901	\$ 12,906,639	\$ 10,208,854	\$ 1,780,039	\$ 1,952,815	\$ (1,609,420)	\$ (1,135,503)	\$ (1,473,749)
41	Total Gas Production Operation Expense	\$ 3,514,625	\$ 7,632,231	\$ 19,247,667	\$ 22,037,988	\$ 12,387,607	\$ 13,294,201	\$ 10,614,049	\$ 2,219,040	\$ 2,380,391	\$ (1,269,857)	\$ (848,459)	\$ (1,063,159)

Peoples Natural Gas Company LLC
PEOPLES DIVISION
Monthly Income Statement

Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
Nat Gas Storage, Terminating and Processing Operation Expenses:													
42	814.0 Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	816.0 Wells expenses	432.67	1,418.32	662.69	564.88	667.01	494.77	582.72	471.26	331.58	-	711.53	-
44	817.0 Lines expenses	164	99	90	130	73	129	120	129	137	126	139	107
45	818.0 Compressor station expenses	45,575	65,002	42,602	55,505	38,960	59,688	44,057	46,391	45,995	42,272	42,854	41,550
46	819.0 Compressor station fuel and power	14,687	10,213	6,460	5,811	5,890	6,671	5,943	2,028	2,862	9,121	5,748	17,989
47	820.0 Measuring and regulating station expenses	57	87	18	63	28	58	47	53	54	51	53	43
48	823.0 Gas losses	13,209	13,209	13,209	13,448	13,448	13,448	26,271	26,271	26,271	26,442	26,442	26,442
49	824.0 Other expenses	0	0	(0)	16	(1)	35	8	5	18	22	27	20
50	825.0 Storage wells royalties	-	-	1,565	1,668	-	3,771	-	-	300	-	6	-
51	826.0 Rents	-	-	-	-	-	-	-	-	-	-	-	-
52	Underground Storage Operation Expense	74,125	90,027	64,606	77,205	59,065	84,294	77,028	75,349	75,969	78,033	75,981	86,151
53	850.0 Operation supervision and engineering	36	118	55	47	56	41	49	39	28	-	59	1
54	853.0 Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-
55	856.0 Mains expenses	59,104	22,213	10,558	23,317	17,648	18,684	59,160	26,477	34,021	17,204	19,691	22,786
56	857.0 Measuring and regulating station expenses	1,743	1,691	3,705	18,779	14,126	25,489	19,227	20,551	8,562	6,995	8,202	6,666
57	858.0 Transmission and compression of gas by others	5,168,786	12,400,826	12,671,369	12,334,244	11,662,963	11,847,101	5,896,927	5,147,441	4,486,191	4,952,982	4,812,962	4,997,025
58	859.0 Other expenses	11	22	(1)	594	2	1,277	327	212	670	808	1,010	726
59	860.0 Rents	910	6,681	5,167	3,457	-	3,222	249	730	3,567	-	10,191	2,391
60	Gas Transmission Operations Expense	\$ 5,230,590	\$ 12,431,551	\$ 12,690,853	\$ 12,380,439	\$ 11,694,795	\$ 11,895,814	\$ 5,975,938	\$ 5,195,450	\$ 4,533,038	\$ 4,977,989	\$ 4,852,115	\$ 5,029,595
61	870.0 Operation supervision and engineering	\$ 132,897	\$ (7,673)	\$ 172,144	\$ (300,431)	\$ (153,566)	\$ (159,282)	\$ (135,826)	\$ 3,863	\$ (9,739)	\$ (50,018)	\$ (137,332)	\$ (76,809)
62	871.0 Distribution load dispatching	315.79	437.11	439.27	25.03	-	-	-	-	-	-	-	-
63	874.0 Mains and services expenses	932,397	651,877	582,519	684,204	522,589	579,779	566,219	653,495	589,149	555,507	629,908	495,957
64	875.0 Measuring and regulating station expenses—General	137,611	138,058	175,851	183,359	170,277	134,015	162,189	171,955	146,690	157,514	151,636	143,582
65	877.0 Measuring and regulating station expenses—City gate check st	14,809	9,629	14,377	-	-	-	-	-	-	-	-	-
66	878.0 Meter and house regulator expenses	262,737	291,305	253,249	292,731	228,885	244,609	215,893	219,065	227,917	233,661	277,916	269,728
67	879.0 Customer installations expenses	197,869	249,866	221,683	695,820	261,747	256,593	170,504	163,367	155,633	171,429	168,180	214,894
68	880.0 Other expenses	108,549	124,254	17,745	132,287	117,430	67,011	84,922	92,498	78,103	95,306	209,509	88,317
69	881.0 Rents	6,517	1,576	20,298	2,699	-	5,219	7,094	2,170	10,271	-	20,858	1,986
70	Gas Distribution Operations Expense	\$ 1,793,703	\$ 1,459,330	\$ 1,458,304	\$ 1,690,692	\$ 1,147,362	\$ 1,127,944	\$ 1,070,995	\$ 1,306,413	\$ 1,198,024	\$ 1,163,400	\$ 1,320,675	\$ 1,137,655
71	901.0 Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	902.0 Meter reading expenses	286,084	303,067	341,786	346,044	268,667	360,924	277,679	253,822	355,735	208,205	301,939	217,147
73	903.0 Customer records and collection expenses	1,063,579	1,012,183	543,547	468,041	390,354	1,171,402	609,876	623,799	511,319	674,821	704,989	812,930
74	904.0 Uncollectible accounts	668,608	1,145,699	(926,489)	1,636,318	1,184,590	1,416,805	1,093,296	385,391	499,951	427,552	612,789	683,763
75	Customer Accounts Expense	\$ 2,018,271	\$ 2,460,950	\$ (41,156)	\$ 2,450,403	\$ 1,843,612	\$ 2,949,130	\$ 1,980,850	\$ 1,263,011	\$ 1,367,006	\$ 1,310,578	\$ 1,619,717	\$ 1,713,839
76	907.0 Supervision	\$ 26,097	\$ 48,256	\$ 27,755	\$ 28,988	\$ 52,578	\$ (23,203)	\$ 13,868	\$ 22,717	\$ 7,994	\$ 23,450	\$ 24,489	\$ 21,381
77	908.0 Customer assistance expenses	389,010	1,159,622	1,738,455	787,676	332,688	588,271	(54,686)	(58,590)	134,195	98,572	97,336	136,791
78	909.0 Informational advertising expenses	44,433	46,441	38,393	22,654	20,063	(3,051)	25,555	76,551	111,008	31,614	31,596	35,063
79	910.0 Miscellaneous customer service expenses	563	39	(1)	1,484	(12)	87	52	25	885	628	558	(28)
80	Customer Service and Informational Expense	\$ 460,102	\$ 1,254,358	\$ 1,804,602	\$ 840,802	\$ 405,318	\$ 562,105	\$ (15,211)	\$ 40,702	\$ 254,081	\$ 154,264	\$ 153,980	\$ 193,208
81	911.0 Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	912.0 Demonstrating and selling expenses	72,880	75,560	79,197	69,604	53,143	64,735	60,860	76,615	57,298	54,754	61,365	49,118
83	913.0 Promotional advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-
84	916.0 Miscellaneous sales promotion expenses	-	-	-	-	-	-	-	-	-	-	-	-
85	Sales Expense	\$ 72,880	\$ 75,560	\$ 79,197	\$ 69,604	\$ 53,143	\$ 64,735	\$ 60,860	\$ 76,615	\$ 57,298	\$ 54,754	\$ 61,365	\$ 49,118

Peoples Natural Gas Company LLC
PEOPLES DIVISION
Monthly Income Statement

Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
86	920.0 Administrative and general salaries	\$ 1,410,581	\$ 1,205,714	\$ 1,842,411	\$ 1,273,510	\$ 1,012,090	\$ 1,301,704	\$ 987,606	\$ 1,068,188	\$ 1,008,690	\$ 1,033,931	\$ 1,084,802	\$ 989,597
87	921.0 Office supplies and expenses	463,573	453,240	12,139	686,346	543,623	602,600	631,709	582,302	528,877	426,990	105,849	708,854
88	922.0 Administrative expenses transferred—Credit	(2,586,780)	(1,703,678)	1,502,468	(633,707)	(1,159,232)	27,794	(1,635,144)	(2,392,267)	249,694	(1,996,251)	(2,292,760)	654,752
89	923.0 Outside service employed	1,644,588	961,894	(124,066)	1,131,793	1,064,174	719,325	1,237,155	755,199	76,604	1,152,834	195,865	144,757
90	924.0 Property insurance	17,228	14,028	15,454	14,028	14,028	14,028	16,592	14,028	14,028	14,028	14,671	14,027
91	925.0 Injuries and damages	417,487	500,657	485,444	373,860	389,561	352,395	818,519	873,283	346,035	361,058	401,587	322,266
92	926.0 Employee pensions and benefits	344,616	637,983	(332,536)	1,293,713	948,412	936,243	769,308	621,739	480,366	712,850	660,164	597,105
93	928.0 Regulatory commission expenses	-	-	-	-	-	-	15,547	-	49,406	-	-	-
94	930.1 Institutional or goodwill advertising expense	86,794	305,809	214,974	217,317	55,048	67,653	91,804	219,062	(115,531)	38,865	153,716	366,118
95	930.2 Miscellaneous general expense	1,696,101	(746,954)	265,929	212,326	283,029	7,409	27,296	52,028	10,153	133,659	30,876	(118,561)
96	931.0 Rents	174,336	174,336	174,336	118,646	118,646	118,646	118,646	118,646	118,646	118,646	118,646	118,646
97	Administrative & General Operations Exp	\$ 3,668,522	\$ 1,803,028	\$ 4,056,552	\$ 4,687,831	\$ 3,269,378	\$ 4,147,796	\$ 3,079,038	\$ 1,912,207	\$ 2,766,968	\$ 1,996,609	\$ 473,416	\$ 3,797,561
98	Total Operation Expenses (401)	\$ 16,832,818	\$ 27,207,035	\$ 39,360,626	\$ 44,234,963	\$ 30,860,278	\$ 34,126,019	\$ 22,843,547	\$ 12,088,787	\$ 12,632,774	\$ 8,465,771	\$ 7,708,787	\$ 10,943,968
	Maintenance Expenses (402)												
	Gas Production Maintenance Expenses												
99	762.0 Maintenance of structures and improvements	\$ -	\$ -	\$ -	\$ 119	\$ 338	\$ 651	\$ 730	\$ 288	\$ 550	\$ 709	\$ 892	\$ 732
100	763.0 Maintenance of producing gas wells	900	965	1,291	-	34	-	536	92	110	503	-	-
101	764.0 Maintenance of field lines	124,425	140,982	134,229	185,285	123,306	174,802	160,109	160,341	171,226	143,807	161,438	121,941
102	765.0 Maintenance of field compressor station equipment	85,912	78,157	74,120	64,699	88,981	60,062	84,358	161,727	88,779	94,517	63,713	52,410
103	766.0 Maintenance of field measuring and regulating station equipm	13,799	13,454	16,066	16,250	15,714	14,900	11,863	12,438	13,574	16,808	15,749	7,694
104	769.0 Maintenance of other equipment	2,174	2,922	948	3,137	2,109	4,145	2,125	720	1,522	1,187	1,629	1,597
105	Natural Gas Production and Gathering Maintenance Expense	\$ 227,211	\$ 236,480	\$ 226,653	\$ 269,490	\$ 230,482	\$ 254,560	\$ 259,722	\$ 335,605	\$ 275,763	\$ 257,531	\$ 243,421	\$ 184,374
106	787.0 Maintenance of pipe lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	Natural Gas Production Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	831.0 Maintenance of structures and improvements	\$ -	\$ -	\$ -	\$ 3	\$ 7	\$ 14	\$ 16	\$ 6	\$ 12	\$ 15	\$ 19	\$ 16
109	832.0 Maintenance of reservoirs and wells	144	473	221	188	222	165	194	157	111	-	237	-
110	833.0 Maintenance of lines	446	863	509	1,796	1,423	2,596	2,108	2,251	2,291	2,079	2,804	1,958
111	834.0 Maintenance of compressor station equipment	23,895	19,919	21,642	16,599	23,039	22,867	31,816	14,055	13,993	13,027	30,798	51,061
112	835.0 Maintenance of measuring and regulating station equipment	15	10	12	18	17	14	13	12	18	16	17	11
113	837.0 Maintenance of other equipment	6	8	3	17	19	25	14	7	13	14	16	12
114	Underground Storage Maintenance Expense	\$ 24,505	\$ 21,273	\$ 22,387	\$ 18,621	\$ 24,728	\$ 25,681	\$ 34,161	\$ 16,488	\$ 16,438	\$ 15,152	\$ 33,891	\$ 53,058
115	862.0 Maintenance of structures and improvements	\$ -	\$ -	\$ -	\$ 163	\$ 462	\$ 892	\$ 999	\$ 394	\$ 753	\$ 971	\$ 1,222	\$ 1,003
116	863.0 Maintenance of mains	26,858	37,166	42,569	71,801	64,446	88,865	75,579	79,111	78,125	223,498	106,846	81,278
117	864.0 Maintenance of compressor station equipment	29	-	-	-	26	703	183	(316)	29	-	4	-
118	865.0 Maintenance of measuring and regulating station equipment	59,907	62,786	46,220	74,444	73,284	59,597	52,622	57,573	86,572	77,193	103,090	(56,609)
119	866.0 Maintenance of communication equipment	9,344	23,053	5,089	14,745	(5,811)	39,499	27,054	(4,838)	6,293	8,334	8,166	(7,142)
120	867.0 Maintenance of other equipment	288	387	126	741	792	1,039	579	297	532	551	635	464
121	Gas Transmission Maintenance Expense	\$ 96,425	\$ 123,392	\$ 94,003	\$ 161,894	\$ 133,198	\$ 190,594	\$ 157,017	\$ 132,222	\$ 172,304	\$ 310,547	\$ 219,964	\$ 18,994
122	886.0 Maintenance of structures and improvements	\$ 183,532	\$ 179,749	\$ 329,484	\$ 281,675	\$ 252,882	\$ 295,220	\$ 293,550	\$ 241,299	\$ 256,446	\$ 265,472	\$ 312,629	\$ 202,290
123	887.0 Maintenance of mains	1,454,962	1,444,585	1,184,988	1,889,879	1,297,677	1,627,645	1,387,289	1,484,401	1,491,949	1,200,315	1,522,925	1,378,578
124	888.0 Maintenance of compressor station equipment	9,655	12,107	10,255	11,158	9,755	10,237	8,882	9,983	14,576	16,602	17,446	(14,537)

Peoples Natural Gas Company LLC
PEOPLES DIVISION
Monthly Income Statement

Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
125	889.0 Maintenance of measuring and regulating station equipment—General	88,722	90,337	115,214	65,015	108,222	25,428	64,451	60,262	60,153	67,973	61,030	56,947
126	890.0 Maintenance of measuring and regulating station equipment—Industrial	316	437	439	25	-	-	-	-	-	-	-	-
127	891.0 Maintenance of measuring and regulating station equipment—City gate check station	-	-	-	-	-	-	-	-	-	-	-	-
128	892.0 Maintenance of services	53,537	85,694	134,011	41,276	33,750	58,915	59,159	63,758	54,188	32,862	56,473	11,688
129	893.0 Maintenance of meters and house regulators	19,290	16,072	17,752	35,493	20,695	34,300	25,445	16,004	15,479	10,965	15,287	9,174
130	894.0 Maintenance of other equipment	37,056	40,020	31,555	48,735	34,162	61,055	32,127	15,022	26,496	21,246	23,431	23,110
131	Gas Distribution Maintenance Expense	\$ 1,847,068	\$ 1,869,001	\$ 1,823,699	\$ 2,373,255	\$ 1,757,144	\$ 2,112,801	\$ 1,870,902	\$ 1,890,730	\$ 1,919,287	\$ 1,615,434	\$ 2,009,222	\$ 1,667,250
132	932.0 Maintenance of general plant	\$ 4,588	\$ 5,832	\$ 14,605	\$ 8,262	\$ 4,802	\$ 11,315	\$ 7,985	\$ 4,333	\$ 12,532	\$ 7,377	\$ 4,845	\$ 15,555
133	Administrative & General Maintenance Exp	\$ 4,588	\$ 5,832	\$ 14,605	\$ 8,262	\$ 4,802	\$ 11,315	\$ 7,985	\$ 4,333	\$ 12,532	\$ 7,377	\$ 4,845	\$ 15,555
134	Total Maintenance Expenses (402)	\$ 2,199,798	\$ 2,255,977	\$ 2,181,348	\$ 2,831,523	\$ 2,150,354	\$ 2,594,951	\$ 2,329,786	\$ 2,379,378	\$ 2,396,323	\$ 2,206,041	\$ 2,511,342	\$ 1,939,233
135	403.0 Depreciation expense	\$ 2,498,469.10	\$ 2,508,288.84	\$ 2,518,320.80	\$ 2,601,116.62	\$ 2,602,182.40	\$ 2,617,137.06	\$ 2,628,481.25	\$ 2,654,192.82	\$ 2,697,516.51	\$ 2,630,755.44	\$ 2,666,277.90	\$ 2,697,824.25
136	Depreciation Expense (403)	2,498,469.10	2,508,288.84	2,518,320.80	2,601,116.62	2,602,182.40	2,617,137.06	2,628,481.25	2,654,192.82	2,697,516.51	2,630,755.44	2,666,277.90	2,697,824.25
137	403.1 Depreciation Expense - Asset Retirement Obligation	1	1	(3)	1	1	(3)	1	1	(3)	1	1	(3)
138	Depreciation Expense for Asset Retirement Obligation Costs	1	1	(3)	1	1	(3)	1	1	(3)	1	1	(3)
139	404.0 Amortization expense - Utility plant	\$ 856,299	\$ 856,745	\$ 907,613	\$ 782,502	\$ 858,087	\$ 824,019	\$ 846,972	\$ 826,033	\$ 826,632	\$ 827,387	\$ 884,908	\$ 856,673
140	404.2 Amortization of underground storage land and land rights	303	303	303	304	304	304	304	304	304	304	230	213
141	Amortortization & Depletion of Utility Plant (404-405)	\$ 856,601	\$ 857,048	\$ 907,916	\$ 782,806	\$ 858,391	\$ 824,322	\$ 847,276	\$ 826,337	\$ 826,935	\$ 827,690	\$ 885,138	\$ 856,886
142	408.1 Taxes other than income taxes, utility operating income	\$ 340,587	\$ 387,263	\$ 736,973	\$ 771,749	\$ 742,986	\$ 520,586	\$ 446,405	\$ 433,464	\$ 400,423	\$ 481,561	\$ 470,755	\$ 545,136
143	Taxes Other Than Income Taxes (408.1)	\$ 340,587	\$ 387,263	\$ 736,973	\$ 771,749	\$ 742,986	\$ 520,586	\$ 446,405	\$ 433,464	\$ 400,423	\$ 481,561	\$ 470,755	\$ 545,136
144	409.1 Income taxes, utility operating income	\$ (57,426)	\$ 907,342	\$ (3,075,729)	\$ 1,164,524	\$ 739,688	\$ 4,518,332	\$ 1,163,346	\$ 17,896	\$ 13,969	\$ (408,793)	\$ (240,976)	\$ (694,161)
145	410.1 Provision for deferred income taxes, utility operating income	(419,611)	3,362,745	41,336,930	4,037,895	2,564,809	(3,842,223)	474,745	7,303	(290,545)	(158,413)	(93,383)	4,248
146	411.1 Provision for deferred income taxes--Credit, utility operating in	-	-	(17,513,786)	-	-	-	-	-	-	-	-	-
147	411.4 Investment tax credit adjustments, utility operations	-	-	-	-	-	-	-	-	-	-	-	-
148	Total Operating Expenses	\$ 22,251,237	\$ 37,485,701	\$ 66,452,596	\$ 56,424,578	\$ 40,518,690	\$ 41,359,122	\$ 30,733,587	\$ 18,407,359	\$ 18,677,393	\$ 14,044,614	\$ 13,907,944	\$ 16,293,131
149	NET UTILITY OPERATING INCOME	\$ 1,037,048	\$ 7,429,474	\$ 503,519	\$ 16,501,618	\$ 11,260,846	\$ 4,076,271	\$ 6,390,958	\$ 2,085,569	\$ 1,194,871	\$ 18,801	\$ 1,682,545	\$ (1,263,282)
OTHER INCOME & DEDUCTIONS													
Other Income:													
150	415.0 Revenues from merchandising, jobbing and contract work	\$ 253	\$ 3,315	\$ 10,858	\$ 17,695	\$ 25,669	\$ 28,479	\$ 38,386	\$ 45,715	\$ 57,043	\$ 49,856	\$ 55,672	\$ 66,473
151	416.0 Costs and expenses of merchandising, jobbing and contract w	(15,557)	(7,842)	(31,509)	(58,696)	(7,803)	(13,849)	(38,151)	(32,778)	(56,426)	(12,283)	(36,449)	(68,014)
152	417.0 Nonutility Operations - Revenue	-	-	-	-	-	-	-	-	-	-	-	-
153	417.1 Nonutility Operations - Expenses	-	-	-	-	-	-	-	-	-	-	-	-
154	419.0 Interest and dividend income	-	-	452,787	2,439	150	1,400	23,195	-	191	-	6,647	630
155	419.1 Allowance for other funds used during construction	-	-	-	-	-	-	-	-	-	-	-	-
156	421.0 Miscellaneous nonoperating income	633	10,534	34,158	183,343	(47,934)	44,883	52,980	17,701	(57)	(14,839)	44,406	(13,996)
157	421.1 Gain on Disposition of Property	-	-	-	-	-	-	-	-	-	-	-	-
158	Total Other Income	\$ (14,672)	\$ 6,008	\$ 466,293	\$ 144,781	\$ (29,919)	\$ 60,913	\$ 76,411	\$ 30,638	\$ 752	\$ 22,733	\$ 70,276	\$ (14,907)

Peoples Natural Gas Company LLC
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Other Income Deductions:													
159	421.2 Loss on Disposition of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	426.1 Donations	159,123	96,045	348,020	(85,850)	97,016	1,027,410	348,055	637,774	42,392	131,025	243,031	(1,270,727)
161	426.3 Penalties	-	-	(400,000)	-	-	-	-	-	-	-	(15)	-
162	426.4 Expenditures for certain civic, political and related activities	4,018	1,060	2,120	6,365	7,198	1,060	1,060	1,060	1,060	6,976	1,060	1,060
163	426.5 Other deductions	-	-	-	811	2,856	-	-	1,965	-	-	930,936	69,600
164	Total Other Income Deductions	\$ 163,141	\$ 97,105	\$ (49,860)	\$ (78,673)	\$ 107,070	\$ 1,028,470	\$ 349,115	\$ 640,799	\$ 43,452	\$ 138,001	\$ 1,175,012	\$ (1,200,067)
Taxes Applicable to Other Income and Deductions													
165	408.2 Taxes other than income taxes, other income and deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	409.2 Income taxes, other income and deductions	-	-	(1,114,966)	-	-	-	-	-	-	-	-	-
167	410.2 Provision for deferred income taxes, other income and deduct Provision for deferred income taxes--Credit, other income	-	-	1,864,561	-	-	-	-	-	-	-	-	-
168	411.2 and deductions	-	-	(2,015,621)	-	-	-	-	-	-	-	-	-
169	Total Taxes Applicable to Other Income/Deductions	-	-	(1,266,026)	-	-	-	-	-	-	-	-	-
170	NET OTHER INCOME AND DEDUCTIONS	\$ (177,813)	\$ (91,097)	\$ 1,782,179	\$ 223,455	\$ (136,989)	\$ (967,557)	\$ (272,704)	\$ (610,161)	\$ (42,700)	\$ (115,268)	\$ (1,104,736)	\$ 1,185,160
INTEREST CHARGES													
171	427.0 Interest on long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	428.0 Amortization of Debt Discount and Expense	76,770	75,561	77,742	78,008	74,615	78,243	77,034	78,243	77,034	78,243	78,243	77,034
173	430.0 Interest on debt to associated companies	1,480,332	1,463,243	1,533,919	1,587,589	1,488,998	1,459,742	1,405,225	1,346,981	1,393,178	1,449,448	1,481,597	1,532,565
174	431.0 Other interest expense	-	-	(2,510)	-	-	14,237	-	-	217,132	34,710	9,099	30,430
175	432.0 Allowance for borrowed funds used during construction--Cred	(47,067)	(46,365)	(25,024)	(16,088)	(15,529)	(12,565)	(18,085)	(21,410)	(22,229)	(25,731)	(28,426)	(26,529)
176	NET INTEREST CHARGES	\$1,510,035	\$1,492,439	\$1,584,126	\$1,649,509	\$1,548,084	\$1,539,657	\$1,464,173	\$1,403,814	\$1,665,115	\$1,536,670	\$1,540,513	\$1,613,499
177	TOTAL INC. BEFORE EXTRAORDINARY INC.	\$ (650,800)	\$ 5,845,938	\$ 701,573	\$ 15,075,564	\$ 9,575,773	\$ 1,569,057	\$ 4,654,080	\$ 71,594	\$ (512,944)	\$ (1,633,137)	\$ (962,704)	\$ (1,691,621)
EXTRAORDINARY ITEMS													
178	434.0 Extraordinary Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	435.0 Extraordinary deductions	-	-	-	-	-	-	-	-	-	-	-	-
180	409.3 Income taxes, extraordinary items. Net Income	-	-	-	-	-	-	-	-	-	-	-	-
181	EXTRAORDINARY ITEMS AFTER TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	NET INCOME (LOSS)	\$ (650,800)	\$ 5,845,938	\$ 701,573	\$ 15,075,564	\$ 9,575,773	\$ 1,569,057	\$ 4,654,080	\$ 71,594	\$ (512,944)	\$ (1,633,137)	\$ (962,704)	\$ (1,691,621)

Peoples Natural Gas Company LLC
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Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
Operating Revenues (400):													
1	480.0 Residential Sales	\$ 10,760,393	\$ 23,408,260	\$ 38,197,150	\$ 39,698,163	\$ 26,433,558	\$ 29,253,826	\$ 19,392,460	\$ 7,727,633	\$ 6,294,208	\$ 5,868,871	\$ 5,923,410	\$ 6,180,763
2	481.0 Commercial and Industrial Sales	1,723,327	3,411,614	5,442,733	5,518,921	3,761,955	4,317,952	2,628,137	779,251	825,799	770,526	786,514	830,248
3	483.0 Sales for Resale	23,123	99,418	21,274	44,582	543,320	207,663	198,614	309,812	521,377	34,487	135,020	88,331
4	Sales of Gas (480-484)	\$ 12,506,843	\$ 26,919,292	\$ 43,661,158	\$ 45,261,666	\$ 30,738,834	\$ 33,779,440	\$ 22,219,211	\$ 8,816,696	\$ 7,641,384	\$ 6,673,884	\$ 6,844,944	\$ 7,099,342
5	487.0 Forfeited Discounts	\$ 89,363	\$ 79,400	\$ 104,208	\$ 176,746	\$ 233,580	\$ 255,831	\$ 242,149	\$ 217,039	\$ 174,600	\$ 149,638	\$ 151,383	\$ 116,909
6	488.0 Miscellaneous Service Revenues	170,055	160,435	113,110	111,139	78,313	90,760	114,295	144,190	138,695	144,795	151,848	115,649
7	489.1 Revenues from Transportation of Gas of Others Through Gathering Facility	1,049,660	1,035,257	1,065,381	494,982	581,715	617,833	433,728	875,576	428,698	769,202	427,944	775,874
8	489.3 Revenues from Transportation of Gas of Others Through Distribution Facility	2,700,178	4,711,542	6,898,502	8,981,947	5,287,352	6,279,603	4,466,060	2,394,430	2,142,734	1,976,856	1,832,745	2,186,513
9	489.4 Revenues from Storing Gas of Others	-	-	-	-	-	-	-	-	-	-	-	-
10	493.0 Rent from Gas Property	7,687	9,187	7,097	37,768	7,031	8,272	60,258	7,418	8,338	5,338	8,338	7,252
11	495.0 Other Gas Revenues	181,322	36,017	128,768	718,873	295,832	6,327	468,014	(89,544)	17,608	201,960	351,495	379,814
12	496.0 Provision for Rate Refunds	-	-	-	-	-	(7,084,033)	(1,139,678)	(16,160)	669,070	440,949	897,611	723,482
13	Other Operating Revenues (485-496)	\$ 4,198,266	\$ 6,031,838	\$ 8,317,066	\$ 10,521,454	\$ 6,483,823	\$ 174,592	\$ 4,644,826	\$ 3,532,948	\$ 3,579,742	\$ 3,688,737	\$ 3,821,362	\$ 4,305,492
14	Total Operating Revenues (400)	\$ 16,705,108	\$ 32,951,130	\$ 51,978,224	\$ 55,783,120	\$ 37,222,657	\$ 33,954,031	\$ 26,864,036	\$ 12,349,645	\$ 11,221,126	\$ 10,362,621	\$ 10,666,306	\$ 11,404,835
Gas Production Operating Expense:													
Natural Gas Production Operation Expense													
15	750.0 Supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26
16	751.0 Production maps and records	-	-	-	-	-	-	-	-	-	-	-	-
17	752.0 Gas wells expenses	-	-	-	-	-	-	-	-	-	-	-	-
18	753.0 Field lines expenses	42,992	37,318	39,506	41,987	24,803	40,117	39,727	37,443	50,998	44,974	50,686	38,176
19	754.0 Field compressor station expenses	74,297	22,146	45,152	98,804	39,735	69,277	58,352	60,086	82,020	64,772	43,687	52,911
20	755.0 Field compressor station fuel and power	-	-	-	-	-	-	-	-	-	-	-	-
21	756.0 Field measuring and regulating station expenses	9,626	8,666	9,396	5,181	1,966	6,529	3,460	3,219	3,071	3,527	3,598	3,291
22	758.0 Gas well royalties	-	-	-	50	-	-	-	-	-	-	-	-
23	759.0 Other expenses	-	-	-	2,034	1,446	2,478	1,923	1,957	1,509	1,367	1,600	1,069
24	760.0 Rents	-	-	-	-	-	-	-	-	-	-	-	-
25	Natural Gas Production and Gathering Operation Expense	\$ 126,915	\$ 68,130	\$ 94,054	\$ 148,056	\$ 67,950	\$ 118,400	\$ 103,462	\$ 102,706	\$ 137,597	\$ 114,640	\$ 99,570	\$ 95,471
26	800.1 Natural gas well-head purchases - intercompany	\$ 5,427,844	\$ 11,611,068	\$ 15,199,737	\$ 21,205,837	\$ 11,238,458	\$ 11,849,937	\$ 11,615,768	\$ 7,082,408	\$ 7,176,961	\$ 7,931,090	\$ 6,895,457	\$ 8,359,194
27	801.0 Natural gas field line purchases	-	-	-	-	-	-	-	-	-	-	-	-
28	803.0 Natural gas transmission line purchases	163,290	26,241	110,448	707,204	269,541	33,287	479,911	9,350	1,974	4,089	492	3,186
29	804.0 Natural gas city gate purchases	-	-	-	-	-	-	-	-	-	-	-	-
30	805.0 Other gas purchases	-	-	-	-	-	-	-	-	-	-	-	-
31	805.1 Purchase gas cost adjustments	2,746,445	(515,307)	3,360,555	(1,585,281)	2,135,696	1,183,800	3,734,468	2,118,394	535,794	(269,215)	563,635	(821,979)
32	806.0 Exchange gas	-	-	-	-	-	-	-	-	-	-	-	-
33	807.1 Well expense - Purchased gas	-	-	-	-	-	-	-	-	-	-	-	-
34	807.5 Other purchases gas expense	-	-	-	-	-	-	-	-	-	-	-	-
35	808.1 Gas withdrawn from storage—Debit	-	3,997,987	7,144,361	7,160,548	4,165,528	6,165,456	-	-	-	-	-	-
36	808.2 Gas delivered to storage—Credit	(2,313,470)	(63,820)	-	-	-	-	(3,193,878)	(5,615,661)	(4,725,919)	(5,267,438)	(5,275,907)	(4,833,326)
37	810.0 Gas used for compressor station fuel—Credit	-	-	-	-	-	-	-	-	-	-	-	-
38	812.0 Gas used for other utility operations—Credit	-	-	-	-	-	-	-	-	-	-	-	-
39	813.0 Other gas supply expenses	27,296	19,747	21,284	17,025	15,408	17,215	13,102	13,779	12,161	11,851	12,354	11,511
40	Other Gas Supply Operation Expenses	\$ 6,051,406	\$ 15,075,916	\$ 25,836,385	\$ 27,505,333	\$ 17,824,630	\$ 19,249,694	\$ 12,649,371	\$ 3,608,270	\$ 3,000,971	\$ 2,410,377	\$ 2,196,031	\$ 2,718,586
41	Total Gas Production Operation Expense	\$ 6,178,321	\$ 15,144,047	\$ 25,930,439	\$ 27,653,389	\$ 17,892,581	\$ 19,368,094	\$ 12,752,832	\$ 3,710,975	\$ 3,138,569	\$ 2,525,017	\$ 2,295,602	\$ 2,814,057

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Nat Gas Storage, Terminating and Processing Operation Expenses:													
42	814.0 Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	816.0 Wells expenses	-	-	-	-	-	-	-	-	-	-	-	-
44	817.0 Lines expenses	-	-	-	-	-	-	-	-	-	-	-	-
45	818.0 Compressor station expenses	-	-	-	-	-	-	-	-	-	-	-	-
46	819.0 Compressor station fuel and power	-	-	-	-	-	-	-	-	-	-	-	-
47	820.0 Measuring and regulating station expenses	-	-	-	-	-	-	-	-	-	-	-	-
48	823.0 Gas losses	-	-	-	-	-	-	-	-	-	-	-	-
49	824.0 Other expenses	-	-	-	-	-	-	-	-	-	-	-	-
50	825.0 Storage wells royalties	-	-	-	-	-	-	-	-	-	-	-	-
51	826.0 Rents	-	-	-	-	-	-	-	-	-	-	-	-
52	Underground Storage Operation Expense	-	-	-	-	-	-	-	-	-	-	-	-
53	850.0 Operation supervision and engineering	-	-	-	-	-	-	-	-	-	-	-	-
54	853.0 Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-
55	856.0 Mains expenses	21,566	14,501	12,170	40,421	33,748	29,563	32,299	33,384	24,316	22,142	30,216	25,196
56	857.0 Measuring and regulating station expenses	1,165	1,171	856	3,556	919	5,073	2,792	2,478	2,706	1,870	2,034	3,284
57	858.0 Transmission and compression of gas by others	-	-	-	-	-	-	-	-	-	-	-	-
58	859.0 Other expenses	-	-	-	555	97	166	167	193	288	132	199	281
59	860.0 Rents	-	-	-	-	-	-	-	-	-	-	-	-
60	Gas Transmission Operations Expense	\$ 22,731	\$ 15,673	\$ 13,027	\$ 44,532	\$ 34,763	\$ 34,801	\$ 35,258	\$ 36,055	\$ 27,309	\$ 24,144	\$ 32,450	\$ 28,761
61	870.0 Operation supervision and engineering	\$ (89,905)	\$ (74,433)	\$ 102,545	\$ (140,666)	\$ (80,968)	\$ (55,384)	\$ (53,787)	\$ 57,443	\$ 31,893	\$ 26,758	\$ (43,038)	\$ 43,308
62	871.0 Distribution load dispatching	78	52	53	-	-	-	-	-	-	-	-	-
63	874.0 Mains and services expenses	297,964	268,529	286,631	330,653	222,789	305,138	291,731	265,967	327,115	313,967	330,151	247,580
64	875.0 Measuring and regulating station expenses—General Measuring and regulating station expenses—City gate check stations	83,435 2,754	96,952 1,234	112,181 119	143,908	70,224	72,032	76,148	90,197	54,617	86,776	77,761	82,872
65	877.0 Meter and house regulator expenses	170,558	207,412	180,983	218,388	164,152	142,572	147,719	156,196	160,139	172,853	200,430	191,197
67	879.0 Customer installations expenses	91,501	170,527	146,879	438,296	177,102	138,587	116,360	101,239	87,137	108,401	90,945	135,661
68	880.0 Other expenses	77,974	113,115	92,049	122,513	95,036	67,070	95,474	88,535	70,953	81,881	164,226	101,507
69	881.0 Rents	50,938	30,748	82,709	58,353	4,025	18,734	8,176	8,897	13,145	3,738	12,922	7,885
70	Gas Distribution Operations Expense	\$ 685,297	\$ 814,136	\$ 1,004,149	\$ 1,171,445	\$ 652,361	\$ 688,750	\$ 681,821	\$ 768,473	\$ 744,999	\$ 794,373	\$ 833,398	\$ 810,009
71	901.0 Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	902.0 Meter reading expenses	119,082	73,418	119,714	64,974	78,897	115,469	53,889	82,108	106,702	49,953	121,069	77,702
73	903.0 Customer records and collection expenses	645,912	585,248	281,832	354,929	290,109	626,397	409,250	447,163	300,114	495,535	546,231	318,859
74	904.0 Uncollectible accounts	243,207	408,431	1,901,742	615,483	433,481	536,574	447,486	265,846	203,986	183,807	219,717	174,688
75	Customer Accounts Expense	\$ 1,008,201	\$ 1,067,098	\$ 2,303,288	\$ 1,035,386	\$ 802,487	\$ 1,278,440	\$ 910,625	\$ 795,117	\$ 610,802	\$ 729,296	\$ 887,016	\$ 571,249
76	907.0 Supervision	\$ 2,115	\$ 25,864	\$ 6,127	\$ 23,655	\$ 34,416	\$ (14,637)	\$ 12,571	\$ 12,319	\$ (1,186)	\$ 8,969	\$ 1,549	\$ 5,281
77	908.0 Customer assistance expenses	350,891	946,619	1,448,556	556,397	144,573	423,615	(13,911)	(46,177)	98,295	80,952	69,989	113,844
78	909.0 Informational advertising expenses	-	1,584	7,116	7,583	-	1,876	-	127,554	(40,887)	3,979	406	9,017
79	910.0 Miscellaneous customer service expenses	-	-	-	-	-	-	-	-	-	-	-	-
80	Customer Service and Informational Expense	\$ 353,006	\$ 974,067	\$ 1,461,800	\$ 587,634	\$ 178,990	\$ 410,854	\$ (1,340)	\$ 93,696	\$ 56,222	\$ 93,900	\$ 71,944	\$ 128,143
81	911.0 Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	912.0 Demonstrating and selling expenses	44,312	35,479	31,270	50,512	39,030	47,823	42,845	42,374	31,653	32,913	33,045	30,352
83	913.0 Promotional advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-
84	916.0 Miscellaneous sales promotion expenses	-	-	-	-	-	-	-	-	-	-	-	-
85	Sales Expense	\$ 44,312	\$ 35,479	\$ 31,270	\$ 50,512	\$ 39,030	\$ 47,823	\$ 42,845	\$ 42,374	\$ 31,653	\$ 32,913	\$ 33,045	\$ 30,352

Peoples Natural Gas Company LLC
EQUITABLE DIVISION
Monthly Income Statement

Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
125	889.0 Maintenance of measuring and regulating station equipment—General	30,547	41,086	50,035	45,510	30,330	20,057	22,917	32,678	31,617	45,135	36,146	41,318
126	890.0 Maintenance of measuring and regulating station equipment—Industrial	84	53	55	-	-	-	-	-	-	-	-	-
127	891.0 Maintenance of measuring and regulating station equipment—City gate check station	-	-	-	-	-	-	-	-	-	-	-	-
128	892.0 Maintenance of services	27,064	9,320	5,857	47,617	(15,354)	25,431	24,332	26,795	18,965	25,289	22,181	29,970
129	893.0 Maintenance of meters and house regulators	6,652	4,264	6,755	11,125	9,012	10,803	7,994	8,802	13,079	9,436	13,083	8,837
130	894.0 Maintenance of other equipment	15,512	12,192	17,825	15,971	11,287	19,903	11,658	8,007	10,508	6,317	7,653	8,252
131	Gas Distribution Maintenance Expense	\$ 862,204	\$ 933,878	\$ 1,000,507	\$ 1,163,060	\$ 836,071	\$ 952,888	\$ 870,007	\$ 781,732	\$ 904,393	\$ 1,039,399	\$ 1,059,414	\$ 915,495
132	932.0 Maintenance of general plant	\$ 8,369	\$ 6,063	\$ 9,971	\$ 8,591	\$ 3,929	\$ 2,107	\$ 10,157	\$ 6,024	\$ 2,938	\$ 4,122	\$ 2,791	\$ 6,816
133	Administrative & General Maintenance Exp	\$ 8,369	\$ 6,063	\$ 9,971	\$ 8,591	\$ 3,929	\$ 2,107	\$ 10,157	\$ 6,024	\$ 2,938	\$ 4,122	\$ 2,791	\$ 6,816
134	Total Maintenance Expenses (402)	\$ 1,629,603	\$ 1,192,766	\$ 1,240,997	\$ 1,447,355	\$ 1,031,726	\$ 1,279,856	\$ 1,129,544	\$ 1,057,286	\$ 1,218,623	\$ 1,372,382	\$ 1,390,089	\$ 1,224,179
135	403.0 Depreciation expense	\$ 1,961,852	\$ 1,966,891	\$ 1,966,114	\$ 2,038,812	\$ 2,045,165	\$ 2,036,958	\$ 2,004,885	\$ 2,017,782	\$ 2,076,080	\$ 2,043,624	\$ 2,050,907	\$ 2,062,069
136	Depreciation Expense (403)	1,961,852	1,966,891	1,966,114	2,038,812	2,045,165	2,036,958	2,004,885	2,017,782	2,076,080	2,043,624	2,050,907	2,062,069
137	403.1 Depreciation Expense - Asset Retirement Obligation	-	-	-	-	-	-	-	-	-	-	-	-
138	Depreciation Expense for Asset Retirement Obligation Costs (403.1)	-	-	-	-	-	-	-	-	-	-	-	-
139	404.0 Amortization expense - Utility plant	\$ 191,261	\$ 191,261	\$ 221,359	\$ 207,881	\$ 224,768	\$ 217,553	\$ 227,110	\$ 218,531	\$ 218,264	\$ 218,383	\$ 236,463	\$ 228,859
140	404.2 Amortization of underground storage land and land rights	-	-	-	-	-	-	-	-	-	-	-	-
141	Amortization & Depletion of Utility Plant (404-405)	\$ 191,261	\$ 191,261	\$ 221,359	\$ 207,881	\$ 224,768	\$ 217,553	\$ 227,110	\$ 218,531	\$ 218,264	\$ 218,383	\$ 236,463	\$ 228,859
142	408.1 Taxes other than income taxes, utility operating income	\$ 258,062	\$ 277,127	\$ 8,412	\$ 432,813	\$ 444,266	\$ 318,248	\$ 284,838	\$ 260,955	\$ 242,001	\$ 289,446	\$ 327,053	\$ 366,629
143	Taxes Other Than Income Taxes (408.1)	\$ 258,062	\$ 277,127	\$ 8,412	\$ 432,813	\$ 444,266	\$ 318,248	\$ 284,838	\$ 260,955	\$ 242,001	\$ 289,446	\$ 327,053	\$ 366,629
144	409.1 Income taxes, utility operating income	\$ 163,886	\$ 1,366,992	\$ 4,652,484	\$ 4,075,398	\$ 2,490,014	\$ (2,729,482)	\$ 546,519	\$ (32,437)	\$ 2,437,494	\$ (253,461)	\$ (269,866)	\$ 393,930
145	410.1 Provision for deferred income taxes, utility operating income	230,496	1,511,446	15,363,570	369,332	225,657	3,764,866	681,950	(40,476)	(2,109,058)	(135,442)	(144,208)	(166,292)
146	411.1 Provision for deferred income taxes--Credit, utility operating income	-	-	(20,670,839)	-	-	-	-	-	-	-	-	-
147	411.4 Investment tax credit adjustments, utility operations	-	-	-	-	-	-	-	-	-	-	-	-
148	Total Operating Expenses	\$ 14,731,706	\$ 26,994,929	\$ 33,427,412	\$ 41,777,212	\$ 27,976,784	\$ 27,608,360	\$ 21,558,226	\$ 10,933,615	\$ 7,713,940	\$ 10,013,827	\$ 10,460,047	\$ 8,479,977
149	NET UTILITY OPERATING INCOME	\$ 1,973,403	\$ 5,956,201	\$ 18,550,812	\$ 14,005,909	\$ 9,245,873	\$ 6,345,672	\$ 5,305,810	\$ 1,416,030	\$ 3,507,186	\$ 348,794	\$ 206,260	\$ 2,924,858
	OTHER INCOME & DEDUCTIONS												
	Other Income:												
150	415.0 Revenues from merchandising, jobbing and contract work	\$ 97	\$ 2,751	\$ 8,761	\$ 14,125	\$ 19,262	\$ 21,319	\$ 26,257	\$ 31,976	\$ 28,920	\$ 33,224	\$ 37,102	\$ 44,302
151	416.0 Costs and expenses of merchandising, jobbing and contract work	(9,720)	(3,582)	(12,231)	(37,697)	(5,202)	(9,324)	(25,862)	(21,880)	(39,050)	(8,189)	(24,300)	(45,343)
152	417.0 Nonutility Operations - Revenue	118,988	180,267	180,267	180,267	180,267	179,017	180,242	180,242	180,242	180,242	180,242	180,242
153	417.1 Nonutility Operations - Expenses	(185,831)	(185,831)	(185,831)	(189,780)	(189,780)	(189,780)	(182,983)	(192,369)	(188,080)	(188,080)	(188,080)	(188,080)
154	419.0 Interest and dividend income	200	200	301,735	5,976	100	3,773	-	5,722	500	-	534	150
155	419.1 Allowance for other funds used during construction	-	-	-	-	-	-	-	-	-	-	-	-
156	421.0 Miscellaneous nonoperating income	-	8,489	27,496	123,953	(22,148)	39,782	37,952	8,657	(44)	(4,333)	22,728	(7,172)
157	421.1 Gain on Disposition of Property	-	-	-	-	-	-	-	-	-	-	-	-
158	Total Other Income	\$ (76,266)	\$ 2,294	\$ 320,198	\$ 96,844	\$ (17,500)	\$ 44,786	\$ 35,606	\$ 12,348	\$ (17,513)	\$ 12,864	\$ 28,226	\$ (15,901)

Peoples Natural Gas Company LLC
EQUITABLE DIVISION
Monthly Income Statement

Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
Other Income Deductions:													
159	421.2 Loss on Disposition of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	426.1 Donations	-	-	38,539	-	3,884	-	-	87,258	105	-	-	1,145,996
161	426.3 Penalties	-	-	-	-	-	-	-	-	-	-	-	-
162	426.4 Expenditures for certain civic, political and related activities	1,891	-	-	2,927	1,891	-	-	-	-	3,783	-	-
163	426.5 Other deductions	-	-	-	664	2,337	-	-	1,608	-	-	-	-
164	Total Other Income Deductions	\$ 1,891	\$ -	\$ 38,539	\$ 3,591	\$ 8,112	\$ -	\$ -	\$ 88,866	\$ 105	\$ 3,783	\$ -	\$ 1,145,996
Taxes Applicable to Other Income and Deductions													
165	408.2 Taxes other than income taxes, other income and deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	409.2 Income taxes, other income and deductions	-	-	703,924	-	-	-	-	-	-	-	-	-
167	410.2 Provision for deferred income taxes, other income and deductions	-	-	502,095	-	-	-	-	-	-	-	-	-
168	411.2 Provision for deferred income taxes--Credit, other income and deductions	-	-	(403,789)	-	-	-	-	-	-	-	-	-
169	Total Taxes Applicable to Other Income/Deductions	-	-	802,230	-	-	-	-	-	-	-	-	-
170	NET OTHER INCOME AND DEDUCTIONS	\$ (78,158)	\$ 2,294	\$ (520,571)	\$ 93,254	\$ (25,612)	\$ 44,786	\$ 35,606	\$ (76,518)	\$ (17,618)	\$ 9,081	\$ 28,226	\$ (1,161,898)
INTEREST CHARGES													
171	427.0 Interest on long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	428.0 Amortization of Debt Discount and Expense	47,901	47,901	43,347	38,284	38,454	38,454	38,454	38,454	38,454	38,454	38,454	38,454
173	430.0 Interest on debt to associated companies	1,190,047	1,188,266	1,322,109	1,520,113	1,519,566	1,522,851	1,520,864	1,525,533	1,531,680	1,523,444	1,522,446	1,519,988
174	431.0 Other interest expense	-	-	48,062	-	-	10,867	-	-	185,136	14,036	(29,524)	(35,401)
175	432.0 Allowance for borrowed funds used during construction--Credit	-	-	-	-	-	-	-	-	-	-	-	-
176	NET INTEREST CHARGES	\$ 1,237,948	\$ 1,236,168	\$ 1,413,519	\$ 1,558,397	\$ 1,558,019	\$ 1,572,172	\$ 1,559,318	\$ 1,563,987	\$ 1,755,270	\$ 1,575,934	\$ 1,531,376	\$ 1,523,042
177	TOTAL INC. BEFORE EXTRAORDINARY INC.	\$ 657,297	\$ 4,722,327	\$ 16,616,722	\$ 12,540,766	\$ 7,662,241	\$ 4,818,286	\$ 3,782,098	\$ (224,475)	\$ 1,734,298	\$ (1,218,059)	\$ (1,296,890)	\$ 239,919
EXTRAORDINARY ITEMS													
178	434.0 Extraordinary Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	435.0 Extraordinary deductions	-	-	-	-	-	-	-	-	-	-	-	-
180	409.3 Income taxes, extraordinary items. Net Income	-	-	-	-	-	-	-	-	-	-	-	-
181	EXTRAORDINARY ITEMS AFTER TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	NET INCOME (LOSS)	\$ 657,297	\$ 4,722,327	\$ 16,616,722	\$ 12,540,766	\$ 7,662,241	\$ 4,818,286	\$ 3,782,098	\$ (224,475)	\$ 1,734,298	\$ (1,218,059)	\$ (1,296,890)	\$ 239,919

Peoples Natural Gas Company LLC
COMBINED
Monthly Income Statement

Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
Operating Revenues (400):													
1	480.0 Residential Sales	\$ 23,762,623	\$ 50,956,224	\$ 79,996,685	\$ 83,745,741	\$ 56,064,210	\$ 62,747,063	\$ 41,376,745	\$ 18,160,251	\$ 14,725,906	\$ 12,983,284	\$ 13,338,729	\$ 13,403,366
2	481.0 Commercial and Industrial Sales	4,089,985	8,592,364	13,273,337	13,763,093	9,426,458	10,654,482	6,309,171	2,427,026	2,114,547	1,807,163	2,026,522	1,945,136
3	483.0 Sales for Resale	275,103	136,499	41,721	77,758	2,450,762	524,675	690,083	1,625,671	3,019,347	167,537	543,333	250,442
4	Sales of Gas (480-484)	\$ 28,127,711	\$ 59,685,087	\$ 93,311,743	\$ 97,586,591	\$ 67,941,430	\$ 73,926,220	\$ 48,375,998	\$ 22,212,947	\$ 19,859,801	\$ 14,957,985	\$ 15,908,585	\$ 15,598,944
5	487.0 Forfeited Discounts	\$ 229,418	\$ 204,461	\$ 251,076	\$ 426,978	\$ 563,150	\$ 598,504	\$ 569,512	\$ 521,210	\$ 438,159	\$ 378,890	\$ 381,860	\$ 275,304
6	488.0 Miscellaneous Service Revenues	346,421	333,350	234,271	226,848	171,241	194,588	259,044	319,444	308,180	258,657	354,171	248,266
7	489.1 Revenues from Transportation of Gas of Others Through Gathering Facility	1,049,660	1,035,257	1,065,381	494,982	581,715	617,833	433,728	875,576	428,698	769,202	427,944	775,874
8	489.3 Revenues from Transportation of Gas of Others Through Distribution Facility	9,083,032	16,060,196	23,271,199	27,443,744	18,202,930	20,915,288	14,835,933	8,237,079	7,269,563	6,069,292	6,285,800	6,558,477
9	489.4 Revenues from Storing Gas of Others	-	-	-	-	-	-	-	-	-	-	-	-
10	493.0 Rent from Gas Property	7,687	9,187	7,097	37,768	7,031	8,272	60,258	7,747	8,338	5,338	8,338	7,581
11	495.0 Other Gas Revenues	1,149,464	538,766	793,571	2,492,406	1,534,695	(1,431,844)	2,096,374	921,000	1,168,166	1,337,923	1,473,240	1,516,294
12	496.0 Provision for Rate Refunds	-	-	-	-	-	(15,439,437)	(2,642,265)	(252,431)	1,612,486	648,751	1,416,858	1,453,943
13	Other Operating Revenues (485-496)	\$ 11,865,682	\$ 18,181,218	\$ 25,622,596	\$ 31,122,726	\$ 21,060,762	\$ 5,463,204	\$ 15,612,584	\$ 10,629,625	\$ 11,233,589	\$ 9,468,052	\$ 10,348,210	\$ 10,835,740
14	Total Operating Revenues (400)	\$ 39,993,393	\$ 77,866,305	\$ 118,934,339	\$ 128,709,317	\$ 89,002,192	\$ 79,389,424	\$ 63,988,582	\$ 32,842,572	\$ 31,093,390	\$ 24,426,037	\$ 26,256,795	\$ 26,434,683
Gas Production Operating Expense:													
Natural Gas Production Operation Expense													
15	750.0 Supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30
16	751.0 Production maps and records	347	761	627	-	-	-	-	-	-	-	-	-
17	752.0 Gas wells expenses	258	233	-	-	-	-	-	-	-	-	-	-
18	753.0 Field lines expenses	118,948	79,422	75,734	107,557	52,960	122,243	117,817	109,885	117,221	107,893	115,940	91,233
19	754.0 Field compressor station expenses	219,170	116,040	183,492	215,672	137,602	161,551	179,307	278,278	231,972	176,441	44,670	199,967
20	755.0 Field compressor station fuel and power	172,242	138,851	168,291	102,960	132,532	192,950	196,444	130,748	187,554	143,499	192,984	199,833
21	756.0 Field measuring and regulating station expenses	18,412	15,966	16,762	17,503	5,789	23,839	11,233	18,897	21,190	17,025	20,241	11,849
22	758.0 Gas well royalties	-	-	-	50	-	-	-	-	-	-	-	-
23	759.0 Other expenses	1,634	2,196	1,662	4,156	2,773	4,767	3,271	3,759	5,639	9,345	11,529	3,148
24	760.0 Rents	110	-	9,585	100	-	613	585	140	1,597	-	1,249	-
25	Natural Gas Production and Gathering Operation Expense	\$ 531,122	\$ 353,469	\$ 456,152	\$ 447,998	\$ 331,656	\$ 505,962	\$ 508,657	\$ 541,706	\$ 565,173	\$ 454,203	\$ 386,613	\$ 506,061
26	800.1 Natural gas well-head purchases - intercompany	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	801.0 Natural gas field line purchases	860,624	1,504,082	1,832,247	2,017,519	2,051,306	1,410,444	1,818,591	1,980,497	1,875,579	1,141,981	350,288	1,112,337
28	803.0 Natural gas transmission line purchases	7,004,110	13,138,701	19,570,708	33,963,907	12,296,078	13,807,617	19,327,205	12,492,995	12,481,427	12,775,622	13,936,311	13,791,336
29	804.0 Natural gas city gate purchases	115,217	98,109	366,375	205,631	154,811	223,520	454,022	5,700	114,313	371,747	43,536	46,902
30	805.0 Other gas purchases	34,215	-	65,965	-	-	-	-	-	-	-	17,457	-
31	805.1 Purchase gas cost adjustments	4,158,101	4,550,710	14,064,472	2,941,157	6,039,375	6,989,451	2,767,513	(274,485)	(1,879,543)	(5,553,765)	(4,189,047)	(4,700,593)
32	806.0 Exchange gas	43,868	(160,105)	(391,671)	643,470	60,947	(9,923)	21,005	(100,454)	532,674	11,682	(527,627)	14,470
33	807.1 Well expense - Purchased gas	-	-	-	-	-	-	-	-	-	-	-	-
34	807.5 Other purchases gas expense	-	-	-	-	-	-	-	-	-	-	-	-
35	808.1 Gas withdrawn from storage—Debit	(29,753)	4,193,764	9,343,402	9,565,208	9,190,344	9,946,710	2,307,526	103,834	27,879	117,849	26,498	26,553
36	808.2 Gas delivered to storage—Credit	(2,886,183)	(798,736)	-	(43)	301,305	-	(3,613,396)	(8,675,500)	(8,010,773)	(7,927,091)	(8,401,523)	(8,829,595)
37	810.0 Gas used for compressor station fuel—Credit	(186,930)	(149,063)	(174,751)	(108,771)	(138,422)	(199,621)	(202,387)	(132,777)	(190,416)	(152,620)	(198,732)	(217,822)
38	812.0 Gas used for other utility operations—Credit	(16,418)	(17,324)	(35,170)	(38,630)	(42,427)	(56,373)	(56,519)	(47,858)	(30,105)	(27,961)	(29,545)	(29,464)
39	813.0 Other gas supply expenses	64,971	62,671	80,376	53,932	35,213	44,509	34,665	36,356	32,752	43,513	32,913	30,713
40	Other Gas Supply Operation Expenses	\$ 9,161,823	\$ 22,422,809	\$ 44,721,954	\$ 49,243,380	\$ 29,948,532	\$ 32,156,333	\$ 22,858,225	\$ 5,388,309	\$ 4,953,786	\$ 800,957	\$ 1,060,529	\$ 1,244,837
41	Total Gas Production Operation Expense	\$ 9,692,946	\$ 22,776,278	\$ 45,178,106	\$ 49,691,377	\$ 30,280,187	\$ 32,662,296	\$ 23,366,881	\$ 5,930,015	\$ 5,518,959	\$ 1,255,160	\$ 1,447,142	\$ 1,750,899

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Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
Nat Gas Storage, Terminating and Processing Operation Expenses:													
42	814.0 Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	816.0 Wells expenses	433	1,418	663	565	667	495	583	471	332	-	712	-
44	817.0 Lines expenses	164	99	90	130	73	129	120	129	137	126	139	107
45	818.0 Compressor station expenses	45,575	65,002	42,602	55,505	38,960	59,688	44,057	46,391	45,995	42,272	42,854	41,550
46	819.0 Compressor station fuel and power	14,687	10,213	6,460	5,811	5,890	6,671	5,943	2,028	2,862	9,121	5,748	17,989
47	820.0 Measuring and regulating station expenses	57	87	18	63	28	58	47	53	54	51	53	43
48	823.0 Gas losses	13,209	13,209	13,209	13,448	13,448	13,448	26,271	26,271	26,271	26,442	26,442	26,442
49	824.0 Other expenses	0	0	(0)	16	(1)	35	8	5	18	22	27	20
50	825.0 Storage wells royalties	-	-	1,565	1,668	-	3,771	-	-	300	-	6	-
51	826.0 Rents	-	-	-	-	-	-	-	-	-	-	-	-
52	Underground Storage Operation Expense	74,125	90,027	64,606	77,205	59,065	84,294	77,028	75,349	75,969	78,033	75,981	86,151
53	850.0 Operation supervision and engineering	36	118	55	47	56	41	49	39	28	-	59	1
54	853.0 Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-
55	856.0 Mains expenses	80,670	36,715	22,728	63,738	51,396	48,246	91,459	59,861	58,336	39,346	49,907	47,982
56	857.0 Measuring and regulating station expenses	2,907	2,862	4,561	22,335	15,045	30,562	22,020	23,028	11,268	8,866	10,236	9,950
57	858.0 Transmission and compression of gas by others	5,168,786	12,400,826	12,671,369	12,334,244	11,662,963	11,847,101	5,896,927	5,147,441	4,486,191	4,952,982	4,812,962	4,997,025
58	859.0 Other expenses	11	22	(1)	1,149	98	1,442	493	406	958	940	1,209	1,008
59	860.0 Rents	910	6,681	5,167	3,457	-	3,222	249	730	3,567	-	10,191	2,391
60	Gas Transmission Operations Expense	\$ 5,253,321	\$ 12,447,224	\$ 12,703,880	\$ 12,424,971	\$ 11,729,558	\$ 11,930,615	\$ 6,011,196	\$ 5,231,505	\$ 4,560,347	\$ 5,002,133	\$ 4,884,564	\$ 5,058,356
61	870.0 Operation supervision and engineering	\$ 42,992	\$ (82,107)	\$ 274,689	\$ (441,097)	\$ (234,535)	\$ (214,666)	\$ (189,613)	\$ 61,306	\$ 22,154	\$ (23,261)	\$ (180,370)	\$ (33,501)
62	871.0 Distribution load dispatching	394	489	493	25	-	-	-	-	-	-	-	-
63	874.0 Mains and services expenses	1,230,362	920,406	869,150	1,014,857	745,379	884,917	857,950	919,462	916,263	869,474	960,059	743,536
64	875.0 Measuring and regulating station expenses—General	221,046	235,010	288,032	327,266	240,501	206,047	238,336	262,152	201,307	244,289	229,397	226,455
65	877.0 stations	17,562	10,864	14,496	-	-	-	-	-	-	-	-	-
66	878.0 Meter and house regulator expenses	433,295	498,717	434,232	511,119	393,037	387,181	363,612	375,261	388,056	406,514	478,346	460,925
67	879.0 Customer installations expenses	289,370	420,393	368,563	1,134,115	438,849	395,180	286,864	264,606	242,770	279,830	259,125	350,555
68	880.0 Other expenses	186,523	237,370	109,793	254,800	212,466	134,081	180,396	181,032	149,057	177,188	373,735	189,823
69	881.0 Rents	57,456	32,324	103,007	61,051	4,025	23,953	15,270	11,067	23,416	3,738	33,780	9,870
70	Gas Distribution Operations Expense	\$ 2,479,000	\$ 2,273,466	\$ 2,462,454	\$ 2,862,137	\$ 1,799,723	\$ 1,816,693	\$ 1,752,815	\$ 2,074,886	\$ 1,943,023	\$ 1,957,773	\$ 2,154,072	\$ 1,947,664
71	901.0 Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	902.0 Meter reading expenses	405,166	376,486	461,500	411,018	347,564	476,393	331,567	335,930	462,437	258,159	423,008	294,849
73	903.0 Customer records and collection expenses	1,709,491	1,597,431	825,379	822,970	680,463	1,797,799	1,019,126	1,070,962	811,433	1,170,356	1,251,220	1,131,788
74	904.0 Uncollectible accounts	911,814	1,554,131	975,253	2,251,801	1,618,072	1,953,378	1,540,782	651,237	703,938	611,360	832,505	858,451
75	Customer Accounts Expense	\$ 3,026,471	\$ 3,528,048	\$ 2,262,132	\$ 3,485,789	\$ 2,646,099	\$ 4,227,570	\$ 2,891,475	\$ 2,058,128	\$ 1,977,808	\$ 2,039,874	\$ 2,506,733	\$ 2,285,088
76	907.0 Supervision	\$ 28,212	\$ 74,119	\$ 33,883	\$ 52,643	\$ 86,995	\$ (37,840)	\$ 26,439	\$ 35,036	\$ 6,808	\$ 32,419	\$ 26,039	\$ 26,663
77	908.0 Customer assistance expenses	739,900	2,106,241	3,187,011	1,344,072	477,262	1,011,886	(68,598)	(104,767)	232,490	179,524	167,325	250,636
78	909.0 Informational advertising expenses	44,433	48,025	45,510	30,236	20,063	(1,175)	25,555	204,105	70,121	35,593	32,002	44,080
79	910.0 Miscellaneous customer service expenses	563	39	(1)	1,484	(12)	87	52	25	885	628	558	(28)
80	Customer Service and Informational Expense	\$ 813,108	\$ 2,228,424	\$ 3,266,402	\$ 1,428,436	\$ 584,308	\$ 972,959	\$ (16,552)	\$ 134,398	\$ 310,303	\$ 248,164	\$ 225,924	\$ 321,351
81	911.0 Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	912.0 Demonstrating and selling expenses	117,192	111,039	110,467	120,117	92,173	112,558	103,705	118,989	88,951	87,667	94,410	79,470
83	913.0 Promotional advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-
84	916.0 Miscellaneous sales promotion expenses	-	-	-	-	-	-	-	-	-	-	-	-
85	Sales Expense	\$ 117,192	\$ 111,039	\$ 110,467	\$ 120,117	\$ 92,173	\$ 112,558	\$ 103,705	\$ 118,989	\$ 88,951	\$ 87,667	\$ 94,410	\$ 79,470

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86	920.0 Administrative and general salaries	\$ 1,875,537	\$ 1,609,286	\$ 2,728,946	\$ 1,912,874	\$ 1,596,579	\$ 2,037,912	\$ 1,570,295	\$ 1,669,491	\$ 1,549,653	\$ 1,608,232	\$ 1,686,610	\$ 1,652,206
87	921.0 Office supplies and expenses	599,783	687,141	469,623	972,532	642,712	842,675	791,155	739,943	686,828	592,444	576,178	827,007
88	922.0 Administrative expenses transferred—Credit	(2,586,780)	(1,703,678)	(1,995,575)	(633,707)	(1,159,232)	(1,155,613)	(1,635,144)	(2,392,267)	(2,287,184)	(1,996,251)	(2,292,760)	(1,785,789)
89	923.0 Outside service employed	2,197,800	1,160,767	206,508	1,614,114	1,271,746	870,195	1,773,893	1,078,090	180,236	1,721,155	899,452	563,981
90	924.0 Property insurance	26,867	23,667	25,664	23,667	23,667	23,667	27,258	23,667	23,667	23,667	24,310	23,667
91	925.0 Injuries and damages	597,517	662,789	699,496	579,358	575,441	559,689	1,012,895	1,065,426	538,844	541,524	581,386	501,771
92	926.0 Employee pensions and benefits	860,765	1,168,292	(28,787)	2,042,151	1,602,629	1,568,130	1,355,567	1,174,591	931,385	1,303,873	1,214,264	1,185,658
93	928.0 Regulatory commission expenses	-	-	-	-	-	-	23,695	-	59,174	-	-	-
94	930.1 Institutional or goodwill advertising expense	131,586	484,085	345,882	348,957	65,139	75,058	187,745	242,929	(115,531)	58,085	260,100	608,415
95	930.2 Miscellaneous general expense	1,747,305	(135,471)	522,037	286,254	361,319	13,329	33,062	109,592	17,624	219,879	36,776	5,421
96	931.0 Rents	222,821	284,099	984,099	204,353	204,353	204,353	199,957	206,028	203,254	203,254	203,254	203,254
97	Administrative & General Operations Exp	\$ 5,673,202	\$ 4,240,976	\$ 3,957,894	\$ 7,350,553	\$ 5,184,354	\$ 5,039,395	\$ 5,340,378	\$ 3,917,490	\$ 1,787,950	\$ 4,275,861	\$ 3,189,571	\$ 3,785,592
98	Total Operation Expenses (401)	\$ 27,129,364	\$ 47,695,482	\$ 70,005,941	\$ 77,440,584	\$ 52,375,466	\$ 56,846,381	\$ 39,526,927	\$ 19,540,761	\$ 16,263,310	\$ 14,944,665	\$ 14,578,396	\$ 15,314,571
	Maintenance Expenses (402)												
	Gas Production Maintenance Expenses												
99	762.0 Maintenance of structures and improvements	\$ 832	\$ 2,221	\$ 76	\$ 139	\$ 739	\$ 687	\$ 1,006	\$ 432	\$ 1,114	\$ 1,129	\$ 1,708	\$ 1,497
100	763.0 Maintenance of producing gas wells	2,040	2,531	2,324	76	34	-	623	92	268	874	-	-
101	764.0 Maintenance of field lines	262,364	292,255	255,866	328,025	209,953	308,421	275,991	272,655	312,205	279,716	312,211	248,409
102	765.0 Maintenance of field compressor station equipment	194,916	117,121	131,224	93,877	117,277	145,140	124,394	186,009	178,827	203,715	108,943	80,225
	Maintenance of field measuring and regulating station equipment												
103	766.0 equipment	17,771	17,634	18,978	25,495	21,573	21,311	17,520	19,253	22,339	23,926	22,432	16,163
104	769.0 Maintenance of other equipment	3,433	3,759	2,069	6,016	3,783	7,565	4,137	1,875	2,728	1,757	2,467	2,800
105	Natural Gas Production and Gathering Maintenance Expense	\$ 481,355	\$ 435,522	\$ 410,537	\$ 453,627	\$ 353,360	\$ 483,124	\$ 423,670	\$ 480,316	\$ 517,481	\$ 511,117	\$ 447,761	\$ 349,095
106	787.0 Maintenance of pipe lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	Natural Gas Production Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	831.0 Maintenance of structures and improvements	\$ -	\$ -	\$ -	\$ 3	\$ 7	\$ 14	\$ 16	\$ 6	\$ 12	\$ 15	\$ 19	\$ 16
109	832.0 Maintenance of reservoirs and wells	144	473	221	188	222	165	194	157	111	-	237	-
110	833.0 Maintenance of lines	446	863	509	1,796	1,423	2,596	2,108	2,251	2,291	2,079	2,804	1,958
111	834.0 Maintenance of compressor station equipment	23,895	19,919	21,642	16,599	23,039	22,867	31,816	14,055	13,993	13,027	30,798	51,061
112	835.0 Maintenance of measuring and regulating station equipment	15	10	12	18	17	14	13	12	18	16	17	11
113	837.0 Maintenance of other equipment	6	8	3	17	19	25	14	7	13	14	16	12
114	Underground Storage Maintenance Expense	\$ 24,505	\$ 21,273	\$ 22,387	\$ 18,621	\$ 24,728	\$ 25,681	\$ 34,161	\$ 16,488	\$ 16,438	\$ 15,152	\$ 33,891	\$ 53,058
115	862.0 Maintenance of structures and improvements	\$ 56	\$ 149	\$ 5	\$ 174	\$ 676	\$ 910	\$ 1,146	\$ 471	\$ 1,053	\$ 1,194	\$ 1,655	\$ 1,409
116	863.0 Maintenance of mains	498,617	64,265	64,471	110,081	100,300	133,029	116,497	163,077	133,685	277,657	203,834	125,721
117	864.0 Maintenance of compressor station equipment	29	-	-	-	26	703	183	(316)	29	-	4	-
118	865.0 Maintenance of measuring and regulating station equipment	89,484	86,084	68,336	120,461	104,089	105,243	91,982	96,693	99,022	97,523	122,483	33,482
119	866.0 Maintenance of communication equipment	12,753	26,235	7,626	21,698	(4,022)	45,558	31,798	(3,298)	7,400	8,731	14,637	(5,251)
120	867.0 Maintenance of other equipment	372	443	201	1,049	979	1,448	842	414	689	716	893	781
121	Gas Transmission Maintenance Expense	\$ 601,311	\$ 177,175	\$ 140,638	\$ 253,462	\$ 202,047	\$ 286,891	\$ 242,448	\$ 257,041	\$ 241,877	\$ 385,821	\$ 343,507	\$ 156,142
122	886.0 Maintenance of structures and improvements	\$ 220,146	\$ 217,688	\$ 364,665	\$ 337,790	\$ 303,101	\$ 332,403	\$ 332,299	\$ 267,978	\$ 303,576	\$ 291,236	\$ 360,006	\$ 318,009
123	887.0 Maintenance of mains	2,200,692	2,273,610	2,069,787	2,876,601	2,048,253	2,467,155	2,151,645	2,163,174	2,275,043	2,127,773	2,455,899	2,089,977
124	888.0 Maintenance of compressor station equipment	9,655	12,107	10,255	11,158	9,755	10,237	8,882	9,983	14,576	16,602	17,446	(14,537)

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125	889.0 Maintenance of measuring and regulating station equipment—General	119,269	131,423	165,250	110,525	138,552	45,485	87,368	92,939	91,770	113,108	97,177	98,265
126	890.0 Maintenance of measuring and regulating station equipment—Industrial	400	490	494	25	-	-	-	-	-	-	-	-
127	891.0 Maintenance of measuring and regulating station equipment—City gate check station	-	-	-	-	-	-	-	-	-	-	-	-
128	892.0 Maintenance of services	80,601	95,013	139,868	88,893	18,397	84,346	83,491	90,553	73,153	58,151	78,654	41,659
129	893.0 Maintenance of meters and house regulators	25,942	20,336	24,508	46,618	29,707	45,103	33,439	24,806	28,558	20,401	28,370	18,011
130	894.0 Maintenance of other equipment	52,568	52,212	49,380	64,706	45,450	80,958	43,785	23,029	37,003	27,562	31,083	31,361
131	Gas Distribution Maintenance Expense	\$ 2,709,272	\$ 2,802,879	\$ 2,824,206	\$ 3,536,315	\$ 2,593,214	\$ 3,065,689	\$ 2,740,909	\$ 2,672,463	\$ 2,823,680	\$ 2,654,833	\$ 3,068,636	\$ 2,582,745
132	932.0 Maintenance of general plant	\$ 12,957	\$ 11,895	\$ 24,577	\$ 16,853	\$ 8,731	\$ 13,422	\$ 18,142	\$ 10,357	\$ 15,470	\$ 11,500	\$ 7,636	\$ 22,371
133	Administrative & General Maintenance Exp	\$ 12,957	\$ 11,895	\$ 24,577	\$ 16,853	\$ 8,731	\$ 13,422	\$ 18,142	\$ 10,357	\$ 15,470	\$ 11,500	\$ 7,636	\$ 22,371
134	Total Maintenance Expenses (402)	\$ 3,829,401	\$ 3,448,744	\$ 3,422,345	\$ 4,278,878	\$ 3,182,079	\$ 3,874,806	\$ 3,459,330	\$ 3,436,664	\$ 3,614,946	\$ 3,578,423	\$ 3,901,431	\$ 3,163,411
135	403.0 Depreciation expense	\$ 4,460,321	\$ 4,475,180	\$ 4,484,435	\$ 4,639,928	\$ 4,647,348	\$ 4,654,095	\$ 4,633,367	\$ 4,671,975	\$ 4,773,597	\$ 4,674,380	\$ 4,717,185	\$ 4,759,894
136	Depreciation Expense (403)	4,460,321	4,475,180	4,484,435	4,639,928	4,647,348	4,654,095	4,633,367	4,671,975	4,773,597	4,674,380	4,717,185	4,759,894
137	403.1 Depreciation Expense - Asset Retirement Obligation	1	1	(3)	1	1	(3)	1	1	(3)	1	1	(3)
138	Depreciation Expense for Asset Retirement Obligation Costs (403.1)	1	1	(3)	1	1	(3)	1	1	(3)	1	1	(3)
139	404.0 Amortization expense - Utility plant	\$ 1,047,560	\$ 1,048,006	\$ 1,128,973	\$ 990,383	\$ 1,082,855	\$ 1,041,572	\$ 1,074,082	\$ 1,044,564	\$ 1,044,895	\$ 1,045,770	\$ 1,121,371	\$ 1,085,532
140	404.2 Amortization of underground storage land and land rights	303	303	303	304	304	304	304	304	304	304	230	213
141	Amortization & Depletion of Utility Plant (404-405)	\$ 1,047,862	\$ 1,048,309	\$ 1,129,275	\$ 990,687	\$ 1,083,159	\$ 1,041,875	\$ 1,074,386	\$ 1,044,868	\$ 1,045,199	\$ 1,046,073	\$ 1,121,601	\$ 1,085,744
142	408.1 Taxes other than income taxes, utility operating income	\$ 598,649	\$ 664,390	\$ 745,385	\$ 1,204,562	\$ 1,187,253	\$ 838,834	\$ 731,243	\$ 694,419	\$ 642,424	\$ 771,007	\$ 797,809	\$ 911,765
143	Taxes Other Than Income Taxes (408.1)	\$ 598,649	\$ 664,390	\$ 745,385	\$ 1,204,562	\$ 1,187,253	\$ 838,834	\$ 731,243	\$ 694,419	\$ 642,424	\$ 771,007	\$ 797,809	\$ 911,765
144	409.1 Income taxes, utility operating income	\$ 106,460	\$ 2,274,334	\$ 1,576,755	\$ 5,239,922	\$ 3,229,702	\$ 1,788,850	\$ 1,709,865	\$ (14,541)	\$ 2,451,463	\$ (662,254)	\$ (510,842)	\$ (300,231)
145	410.1 Provision for deferred income taxes, utility operating income	(189,115)	4,874,191	56,700,500	4,407,227	2,790,466	(77,357)	1,156,695	(33,173)	(2,399,603)	(293,855)	(237,591)	(162,044)
146	411.1 Provision for deferred income taxes--Credit, utility operating income	-	-	(38,184,625)	-	-	-	-	-	-	-	-	-
147	411.4 Investment tax credit adjustments, utility operations	-	-	-	-	-	-	-	-	-	-	-	-
148	Total Operating Expenses	\$ 36,982,942	\$ 64,480,630	\$ 99,880,008	\$ 98,201,790	\$ 68,495,474	\$ 68,967,481	\$ 52,291,813	\$ 29,340,973	\$ 26,391,333	\$ 24,058,441	\$ 24,367,990	\$ 24,773,108
149	NET UTILITY OPERATING INCOME	\$ 3,010,450	\$ 13,385,674	\$ 19,054,331	\$ 30,507,527	\$ 20,506,719	\$ 10,421,942	\$ 11,696,768	\$ 3,501,599	\$ 4,702,056	\$ 367,596	\$ 1,888,805	\$ 1,661,576
OTHER INCOME & DEDUCTIONS													
Other Income:													
150	415.0 Revenues from merchandising, jobbing and contract work	\$ 349	\$ 6,067	\$ 19,619	\$ 31,821	\$ 44,931	\$ 49,797	\$ 64,644	\$ 77,691	\$ 85,963	\$ 83,080	\$ 92,774	\$ 110,775
151	Costs and expenses of merchandising, jobbing and contract work	(25,277)	(11,424)	(43,740)	(96,394)	(13,006)	(23,173)	(64,013)	(54,658)	(95,476)	(20,472)	(60,749)	(113,357)
152	417.0 Nonutility Operations - Revenue	118,988	180,267	180,267	180,267	180,267	179,017	180,242	180,242	180,242	180,242	180,242	180,242
153	417.1 Nonutility Operations - Expenses	(185,831)	(185,831)	(185,831)	(189,780)	(189,780)	(189,780)	(182,983)	(192,369)	(188,080)	(188,080)	(188,080)	(188,080)
154	419.0 Interest and dividend income	200	200	754,522	8,416	250	5,173	23,195	5,722	691	-	7,181	780
155	419.1 Allowance for other funds used during construction	-	-	-	-	-	-	-	-	-	-	-	-
156	421.0 Miscellaneous nonoperating income	633	19,023	61,654	307,295	(70,082)	84,665	90,932	26,358	(101)	(19,172)	67,134	(21,167)
157	421.1 Gain on Disposition of Property	-	-	-	-	-	-	-	-	-	-	-	-
158	Total Other Income	\$ (90,938)	\$ 8,302	\$ 786,491	\$ 241,625	\$ (47,419)	\$ 105,699	\$ 112,016	\$ 42,986	\$ (16,762)	\$ 35,597	\$ 98,502	\$ (30,808)

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COMBINED
Monthly Income Statement

Line No	Account Description	OCT. 2017	NOV. 2017	DEC. 2017	JAN. 2018	FEB. 2018	MAR. 2018	APR. 2018	MAY 2018	JUNE 2018	JULY 2018	AUG. 2018	SEPT. 2018
Other Income Deductions:													
159	421.2 Loss on Disposition of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
160	426.1 Donations	159,123	96,045	386,560	(85,850)	100,900	1,027,410	348,055	725,032	42,497	131,025	243,031	(124,731)
161	426.3 Penalties	-	-	(400,000)	-	-	-	-	-	-	-	(15)	-
162	426.4 Expenditures for certain civic, political and related activities	5,910	1,060	2,120	9,292	9,090	1,060	1,060	1,060	1,060	10,759	1,060	1,060
163	426.5 Other deductions	-	-	-	1,475	5,193	-	-	3,573	-	-	930,936	69,600
164	Total Other Income Deductions	\$ 165,033	\$ 97,105	\$ (11,320)	\$ (75,083)	\$ 115,182	\$ 1,028,470	\$ 349,115	\$ 729,665	\$ 43,557	\$ 141,784	\$ 1,175,012	\$ (54,071)
Taxes Applicable to Other Income and Deductions													
165	408.2 Taxes other than income taxes, other income and deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	409.2 Income taxes, other income and deductions	-	-	(411,042)	-	-	-	-	-	-	-	-	-
167	410.2 Provision for deferred income taxes, other income and deductions	-	-	2,366,656	-	-	-	-	-	-	-	-	-
168	411.2 Provision for deferred income taxes--Credit, other income and deductions	-	-	(2,419,410)	-	-	-	-	-	-	-	-	-
169	Total Taxes Applicable to Other Income/Deductions	-	-	(463,796)	-	-	-	-	-	-	-	-	-
170	NET OTHER INCOME AND DEDUCTIONS	\$ (255,971)	\$ (88,803)	\$ 1,261,608	\$ 316,708	\$ (162,601)	\$ (922,771)	\$ (237,099)	\$ (686,679)	\$ (60,319)	\$ (106,187)	\$ (1,076,510)	\$ 23,263
INTEREST CHARGES													
171	427.0 Interest on long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
172	428.0 Amortization of Debt Discount and Expense	124,672	123,462	121,089	116,292	113,069	116,697	115,487	116,697	115,487	116,697	116,697	115,487
173	430.0 Interest on debt to associated companies	2,670,378	2,651,509	2,856,028	3,107,701	3,008,564	2,982,593	2,926,089	2,872,515	2,924,857	2,972,892	3,004,043	3,052,553
174	431.0 Other interest expense	-	-	45,552	-	-	25,104	-	-	402,269	48,746	(20,425)	(4,971)
175	432.0 Allowance for borrowed funds used during construction--Credit	(47,067)	(46,365)	(25,024)	(16,088)	(15,529)	(12,565)	(18,085)	(21,410)	(22,229)	(25,731)	(28,426)	(26,529)
176	NET INTEREST CHARGES	\$ 2,747,983	\$ 2,728,606	\$ 2,997,644	\$ 3,207,905	\$ 3,106,103	\$ 3,111,829	\$ 3,023,492	\$ 2,967,801	\$ 3,420,385	\$ 3,112,604	\$ 3,071,889	\$ 3,136,541
177	TOTAL INC. BEFORE EXTRAORDINARY INC.	\$ 6,497	\$ 10,568,265	\$ 17,318,295	\$ 27,616,329	\$ 17,238,014	\$ 6,387,343	\$ 8,436,178	\$ (152,881)	\$ 1,221,353	\$ (2,851,195)	\$ (2,259,594)	\$ (1,451,702)
EXTRAORDINARY ITEMS													
178	434.0 Extraordinary Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
179	435.0 Extraordinary deductions	-	-	-	-	-	-	-	-	-	-	-	-
180	409.3 Income taxes, extraordinary items. Net Income	-	-	-	-	-	-	-	-	-	-	-	-
181	EXTRAORDINARY ITEMS AFTER TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	NET INCOME (LOSS)	\$ 6,497	\$ 10,568,265	\$ 17,318,295	\$ 27,616,329	\$ 17,238,014	\$ 6,387,343	\$ 8,436,178	\$ (152,881)	\$ 1,221,353	\$ (2,851,195)	\$ (2,259,594)	\$ (1,451,702)

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 2. Please provide the actual number of customers by rate schedule as of December 31 for the last five years.

* * * * *

Refer to pages 2 -5 of this response. Pages 2 and 3 provide the data for Peoples Division. Pages 4 and 5 provide the data for Equitable Division.

For Equitable Division, the number of customers by rate schedule is presented from 2015-2017. Equitable Division was converted to the SAP billing system in July 2015. The customer counts by consumption tier are not readily available prior to the conversion.

Peoples Natural Gas Company LLC
Peoples Division
Customers by Rate Schedule at December 31st
For the Five Year Period (2013-2017)

Line No.	Description	12/31/2013 (1)	12/31/2014 (2)	12/31/2015 (3)	12/31/2016 (4)	12/31/2017 (5)
1	Residential Sales	229,801	225,411	227,253	231,294	232,922
2	Residential Sales (CAP)	18,746	20,482	19,664	20,352	18,197
3	<u>Rate Schedule Commercial Sales SGS</u>					
4	Less than 499 Mcf/Year	17,197	16,858	16,702	17,076	16,309
5	500 - 999 Mcf/Year	1,667	1,919	1,891	1,553	1,418
6	Total Rate Schedule Commercial Sales SGS	18,864	18,777	18,593	18,629	17,727
7	<u>Rate Schedule Commercial Sales MGS</u>					
8	1000 - 2499 Mcf/Year	808	952	921	710	678
9	2500 - 24999 Mcf/Year	213	244	246	174	156
10	Total Rate Schedule Commercial Sales MGS	1,021	1,196	1,167	884	834
11	<u>Rate Schedule Commercial Sales LGS</u>					
12	25000 - 49999 Mcf/Year	3	4	5	4	7
13	50000 - 99999 Mcf/Year				1	3
14	100000 - 199999 Mcf/Year					
15	> 200000 Mcf/Year					
16	Total Rate Schedule Commercial Sales LGS	3	4	5	5	10
17	<u>Rate Schedule Industrial Sales SGS</u>					
18	Less than 499 Mcf/Year	5	1	3	6	7
19	500 - 999 Mcf/Year	3	5	4	7	4
20	Total Rate Schedule Industrial Sales SGS	8	6	7	13	11
21	<u>Rate Schedule Industrial Sales MGS</u>					
22	1000 - 2499 Mcf/Year	7	5	5	8	8
23	2500 - 24999 Mcf/Year	15	18	15	14	16
24	Total Rate Schedule Industrial Sales MGS	22	23	20	22	24
25	<u>Rate Schedule Industrial Sales LGS</u>					
26	25000 - 49999 Mcf/Year	3	3	1	2	1
27	50000 - 99999 Mcf/Year	-	-	-	-	-
28	100000 - 199999 Mcf/Year		-		-	-
29	> 200000 Mcf/Year		1			
30	Total Rate Schedule Industrial Sales SGS	3	4	1	2	1
31	Sales Summary by Customer Class					
32	Total Residential Sales	248,547	245,893	246,917	251,646	251,119
33	Total SGS Sales	18,872	18,783	18,600	18,642	17,738
34	Total MGS Sales	1,043	1,219	1,187	906	858
35	Total LGS Sales	6	8	6	7	11
36	Total Sales	268,468	265,903	266,710	271,201	269,726

Peoples Natural Gas Company LLC
Peoples Division
Customers by Rate Schedule at December 31st
For the Five Year Period (2013-2017)

Line No.	Description	12/31/2013 (1)	12/31/2014 (2)	12/31/2015 (3)	12/31/2016 (4)	12/31/2017 (5)
1	Residential Transport	83,414	86,449	86,102	83,108	80,909
2	<u>Rate Schedule Commercial Transport SGS</u>					
3	Less than 499 Mcf/Year	4,997	4,702	4,931	5,761	6,177
4	500 - 999 Mcf/Year	1,223	1,332	1,272	1,109	1,248
5	Total Rate Schedule Commercial Transport SGS	6,220	6,034	6,203	6,870	7,425
6	<u>Rate Schedule Commercial Transport MGS</u>					
7	1000 - 2499 Mcf/Year	1,112	1,167	1,176	1,044	1,118
8	2500 - 24999 Mcf/Year	823	899	917	745	750
9	Total Rate Schedule Commercial Transport MGS	1,935	2,066	2,093	1,789	1,868
10	<u>Rate Schedule Commercial Transport LGS</u>					
11	25000 - 49999 Mcf/Year	28	32	26	26	32
12	50000 - 99999 Mcf/Year	10	12	12	11	14
13	100000 - 199999 Mcf/Year	7	7	7	7	6
14	> 200000 Mcf/Year	1	1	2	2	2
15	Total Rate Schedule Commercial Transport LGS	46	52	47	46	54
16	<u>Rate Schedule Industrial Transport SGS</u>					
17	Less than 499 Mcf/Year	8	7	8	8	16
18	500 - 999 Mcf/Year	2	1	3	6	8
19	Total Rate Schedule Industrial Transport SGS	10	8	11	14	24
20	<u>Rate Schedule Industrial Transport MGS</u>					
21	1000 - 2499 Mcf/Year	6	5	5	10	16
22	2500 - 24999 Mcf/Year	67	68	67	65	70
23	Total Rate Schedule Industrial Transport MGS	73	73	72	75	86
24	<u>Rate Schedule Industrial Transport LGS</u>					
25	25000 - 49999 Mcf/Year	28	29	26	33	26
26	50000 - 99999 Mcf/Year	24	21	22	26	23
27	100000 - 199999 Mcf/Year	15	19	19	24	22
28	> 200000 Mcf/Year	19	19	20	45	29
29	Total Rate Schedule Industrial Transport LGS	86	88	87	128	100
30	Transport Summary by Customer Class					
31	Total Residential Transport	83,414	86,449	86,102	83,108	80,909
32	Total SGS Transport	6,230	6,042	6,214	6,884	7,449
33	Total MGS Transport	2,008	2,139	2,165	1,864	1,954
34	Total LGS Transport	132	140	134	174	154
35	Total Transport	91,784	94,770	94,615	92,030	90,466
36	Total Company	360,252	360,673	361,325	363,231	360,192

Peoples Natural Gas Company LLC
Equitable Division
Customers by Rate Schedule at December 31st
For the Five Year Period (2013-2017)

Line No.	Description	12/31/2015 (1)	12/31/2016 (2)	12/31/2017 (3)
1	Residential Sales	214,665	215,156	214,405
2	Residential Sales (CAP)	13,683	13,714	13,297
3	<u>Rate Schedule Commercial Sales SGS</u>			
4	Less than 499 Mcf/Year	12,109	12,580	11,915
5	500 - 1000 Mcf/Year	1,466	1,231	1,184
6	Total Rate Schedule Commercial Sales SGS	13,575	13,811	13,099
7	<u>Rate Schedule Commercial Sales LGS</u>			
8	1001 - 4999 Mcf/Year	676	557	566
9	5000 - 25000 Mcf/Year	38	37	38
10	>25000 Mcf/Year	3	2	5
11	Total Rate Schedule Commercial Sales LGS	717	596	609
12	<u>Rate Schedule Industrial Sales SGS</u>			
13	Less than 499 Mcf/Year	21	19	22
14	500 - 1000 Mcf/Year	10	8	1
15	Total Rate Schedule Industrial Sales SGS	31	27	23
16	<u>Rate Schedule Industrial Sales LGS</u>			
17	1001 - 4999 Mcf/Year	22	23	18
18	5000 - 25000 Mcf/Year	1	4	4
19	>25000 Mcf/Year			-
20	Total Rate Schedule Industrial Sales SGS	23	27	22
21	Sales Summary by Customer Class			
22	Total Residential Sales	228,348	228,870	227,702
23	Total SGS Sales	13,606	13,838	13,122
24	Total LGS Sales	740	623	631
25	Total Sales	242,694	243,331	241,455

Peoples Natural Gas Company LLC
Equitable Division
Customers by Rate Schedule at December 31st
For the Five Year Period (2013-2017)

Line No.	Description	12/31/2015 (1)	12/31/2016 (2)	12/31/2017 (3)
1	Residential Transport	17,757	18,256	20,067
2	<u>Rate Schedule Commercial Transport SGS</u>			
3	Less than 499 Mcf/Year	1,489	1,778	2,351
4	500 - 1000 Mcf/Year	792	728	832
5	Total Rate Schedule Commercial Transport SGS	2,281	2,506	3,183
6	<u>Rate Schedule Commercial Transport LGS</u>			
7	1001 - 4999 Mcf/Year	1,164	965	973
8	5000 - 25000 Mcf/Year	230	195	199
9	>25000 Mcf/Year	56	55	51
10	Total Rate Schedule Commercial Transport LGS	1,450	1,215	1,223
11	<u>Rate Schedule Industrial Transport SGS</u>			
12	Less than 499 Mcf/Year	12	16	19
13	500 - 1000 Mcf/Year	4	3	7
14	Total Rate Schedule Industrial Transport SGS	16	19	26
15	<u>Rate Schedule Industrial Transport LGS</u>			
16	1001 - 4999 Mcf/Year	32	30	31
17	5000 - 25000 Mcf/Year	26	18	20
18	>25000 Mcf/Year	29	30	29
19	Total Rate Schedule Industrial Transport LGS	87	78	80
20	Transport Summary by Customer Class			
21	Total Residential Transport	17,757	18,256	20,067
22	Total SGS Transport	2,297	2,525	3,209
23	Total LGS Transport	1,537	1,293	1,303
24	Total Transport	21,591	22,074	24,579
25	Total Company	264,285	265,405	266,034

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 3. Please provide the average number of customers by rate schedule for the last five years.

* * * * *

Refer to pages 2 -5 of this response. Pages 2 and 3 provide the data for Peoples Division. Pages 4 and 5 provide the data for Equitable Division.

For Equitable Division, the number of customers by rate schedule is presented from 2015-2017. Equitable Division was converted to the SAP billing system in July 2015. The customer counts by consumption tier are not readily available prior to the conversion.

Peoples Natural Gas Company LLC
Peoples Division
Average Number of Customers by Rate Schedule
For the Five Year Period (2013-2017)

Line No.	Description	Twelve	Twelve	Twelve	Twelve	Twelve
		Mth Ave-13 (1)	Mth Ave-14 (2)	Mth Ave-15 (3)	Mth Ave-16 (4)	Mth Ave-17 (5)
1	Residential Sales	227,873	225,772	225,444	228,812	232,199
2	Residential Sales (CAP)	17,278	19,843	20,562	20,207	18,972
3	<u>Rate Schedule Commercial Sales SGS</u>					
4	Less than 499 Mcf/Year	17,383	17,025	16,668	16,689	16,822
5	500 - 999 Mcf/Year	1,441	1,746	1,907	1,807	1,525
6	Total Rate Schedule Commercial Sales SGS	18,824	18,771	18,574	18,496	18,346
7	<u>Rate Schedule Commercial Sales MGS</u>					
8	1000 - 2499 Mcf/Year	642	859	935	881	723
9	2500 - 24999 Mcf/Year	169	229	249	233	176
10	Total Rate Schedule Commercial Sales MGS	811	1,088	1,184	1,113	900
11	<u>Rate Schedule Commercial Sales LGS</u>					
12	25000 - 49999 Mcf/Year	7	4	5	6	7
13	50000 - 99999 Mcf/Year	1	-	-	0	3
14	100000 - 199999 Mcf/Year	-	0	-	-	-
15	> 200000 Mcf/Year	-	0	-	-	-
16	Total Rate Schedule Commercial Sales LGS	8	4	5	6	10
17	<u>Rate Schedule Industrial Sales SGS</u>					
18	Less than 499 Mcf/Year	9	3	2	5	7
19	500 - 999 Mcf/Year	3	4	5	5	5
20	Total Rate Schedule Industrial Sales SGS	12	7	7	9	12
21	<u>Rate Schedule Industrial Sales MGS</u>					
22	1000 - 2499 Mcf/Year	7	7	5	6	8
23	2500 - 24999 Mcf/Year	12	16	17	16	15
24	Total Rate Schedule Industrial Sales MGS	18	23	22	22	24
25	<u>Rate Schedule Industrial Sales LGS</u>					
26	25000 - 49999 Mcf/Year	3	2	2	1	1
27	50000 - 99999 Mcf/Year	0	-	1	1	0
28	100000 - 199999 Mcf/Year	-	0	-	0	0
29	> 200000 Mcf/Year	-	0	-	-	-
30	Total Rate Schedule Industrial Sales SGS	3	3	3	2	1
31	Sales Summary by Customer Class					
32	Total Residential Sales	245,151	245,615	246,005	249,019	251,171
33	Total SGS Sales	18,835	18,778	18,581	18,506	18,358
34	Total MGS Sales	829	1,111	1,206	1,135	923
35	Total LGS Sales	10	7	7	8	11
36	Total Sales	264,826	265,510	265,799	268,667	270,463

Peoples Natural Gas Company LLC
Peoples Division
Average Number of Customers by Rate Schedule
For the Five Year Period (2013-2017)

Line No.	Description	Twelve Mth Ave-13 (1)	Twelve Mth Ave-14 (2)	Twelve Mth Ave-15 (3)	Twelve Mth Ave-16 (4)	Twelve Mth Ave-17 (5)
1	Residential Transport	82,220	85,316	85,856	83,660	81,683
2	<u>Rate Schedule Commercial Transport SGS</u>					
3	Less than 499 Mcf/Year	5,270	4,876	4,817	5,189	5,793
4	500 - 999 Mcf/Year	1,107	1,252	1,312	1,235	1,130
5	Total Rate Schedule Commercial Transport SGS	6,377	6,128	6,129	6,424	6,923
6	<u>Rate Schedule Commercial Transport MGS</u>					
7	1000 - 2499 Mcf/Year	1,024	1,129	1,176	1,137	1,049
8	2500 - 24999 Mcf/Year	703	847	907	870	743
9	Total Rate Schedule Commercial Transport MGS	1,727	1,976	2,083	2,007	1,792
10	<u>Rate Schedule Commercial Transport LGS</u>					
11	25000 - 49999 Mcf/Year	19	28	31	25	28
12	50000 - 99999 Mcf/Year	11	11	12	11	12
13	100000 - 199999 Mcf/Year	5	7	7	7	7
14	> 200000 Mcf/Year	1	1	1	2	2
15	Total Rate Schedule Commercial Transport LGS	36	46	51	46	49
16	<u>Rate Schedule Industrial Transport SGS</u>					
17	Less than 499 Mcf/Year	6	8	7	7	8
18	500 - 999 Mcf/Year	3	2	1	4	6
19	Total Rate Schedule Industrial Transport SGS	9	10	9	11	15
20	<u>Rate Schedule Industrial Transport MGS</u>					
21	1000 - 2499 Mcf/Year	9	6	5	6	11
22	2500 - 24999 Mcf/Year	66	68	66	68	66
23	Total Rate Schedule Industrial Transport MGS	75	73	71	74	77
24	<u>Rate Schedule Industrial Transport LGS</u>					
25	25000 - 49999 Mcf/Year	24	28	29	28	32
26	50000 - 99999 Mcf/Year	19	23	22	26	25
27	100000 - 199999 Mcf/Year	21	16	19	22	24
28	> 200000 Mcf/Year	19	19	21	34	42
29	Total Rate Schedule Industrial Transport LGS	82	86	91	109	123
30	Transport Summary by Customer Class					
31	Total Residential Transport	82,220	85,316	85,856	83,660	81,683
32	Total SGS Transport	6,385	6,138	6,137	6,434	6,938
33	Total MGS Transport	1,802	2,049	2,154	2,081	1,869
34	Total LGS Transport	118	132	142	154	172
35	Total Transport	90,525	93,635	94,288	92,329	90,662
36	Total Company	355,351	359,145	360,087	360,996	361,125

Peoples Natural Gas Company LLC
Equitable Division
Average Number of Customers by Rate Schedule
For the Five Year Period (2013-2017)

Line No.	Description	Twelve Mth Ave-16 (1)	Twelve Mth Ave-17 (2)
1	Residential Sales	214,477	213,561
2	Residential Sales (CAP)	13,622	13,317
3	<u>Rate Schedule Commercial Sales SGS</u>		
4	Less than 499 Mcf/Year	12,312	12,297
5	500 - 1000 Mcf/Year	1,338	1,239
6	Total Rate Schedule Commercial Sales SGS	13,649	13,536
7	<u>Rate Schedule Commercial Sales LGS</u>		
8	1001 - 4999 Mcf/Year	616	577
9	5000 - 25000 Mcf/Year	37	39
10	>25000 Mcf/Year	2	3
11	Total Rate Schedule Commercial Sales LGS	656	619
12	<u>Rate Schedule Industrial Sales SGS</u>		
13	Less than 499 Mcf/Year	20	20
14	500 - 1000 Mcf/Year	10	7
15	Total Rate Schedule Industrial Sales SGS	30	27
16	<u>Rate Schedule Industrial Sales LGS</u>		
17	1001 - 4999 Mcf/Year	22	22
18	5000 - 25000 Mcf/Year	3	4
19	>25000 Mcf/Year	-	1
20	Total Rate Schedule Industrial Sales SGS	25	27
21	Sales Summary by Customer Class		
22	Total Residential Sales	228,098	226,878
23	Total SGS Sales	13,679	13,563
24	Total LGS Sales	680	646
25	Total Sales	242,457	241,087

Peoples Natural Gas Company LLC
Equitable Division
Average Number of Customers by Rate Schedule
For the Five Year Period (2013-2017)

Line No.	Description	Twelve Mth Ave-16 (1)	Twelve Mth Ave-17 (2)
1	Residential Transport	17,574	18,992
2	<u>Rate Schedule Commercial Transport SGS</u>		
3	Less than 499 Mcf/Year	1,613	1,925
4	500 - 1000 Mcf/Year	758	730
5	Total Rate Schedule Commercial Transport SGS	2,371	2,656
6	<u>Rate Schedule Commercial Transport LGS</u>		
7	1001 - 4999 Mcf/Year	1,056	952
8	5000 - 25000 Mcf/Year	220	195
9	>25000 Mcf/Year	58	53
10	Total Rate Schedule Commercial Transport LGS	1,334	1,200
11	<u>Rate Schedule Industrial Transport SGS</u>		
12	Less than 499 Mcf/Year	14	17
13	500 - 1000 Mcf/Year	3	4
14	Total Rate Schedule Industrial Transport SGS	17	20
15	<u>Rate Schedule Industrial Transport LGS</u>		
16	1001 - 4999 Mcf/Year	28	30
17	5000 - 25000 Mcf/Year	24	18
18	>25000 Mcf/Year	31	30
19	Total Rate Schedule Industrial Transport LGS	83	78
20	Transport Summary by Customer Class		
21	Total Residential Transport	17,574	18,992
22	Total SGS Transport	2,388	2,676
23	Total LGS Transport	1,417	1,278
24	Total Transport	21,380	22,946
25	Total Company		
		263,837	264,033

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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 becomes available.

* * * * *

Refer to pages 2-9 of this response. Pages 2-5 provide the data for Peoples Division. Pages 6-9 provide the data for Equitable Division.

Peoples Natural Gas Company LLC
Peoples Division
Customers by Rate Schedule by Month
For the Period Ending September 30, 2018

Line No.	Description	Oct 2017 (1)	Nov 2017 (2)	Dec 2017 (3)	Jan 2018 (4)	Feb 2018 (5)	Mar 2018 (6)	Apr 2018 (7)	May 2018 (8)	Jun 2018 (9)	Jul 2018 (10)	Aug 2018 (11)	Sep 2018 (12)	Total (13)
1	Residential Sales	233,755	232,860	232,922	233,032	232,852	232,545	233,481	235,379	236,845	236,183	237,327	236,838	2,814,019
2	Residential Sales (CAP)	18,079	17,927	18,197	18,421	18,715	18,705	19,001	19,045	18,703	18,346	18,181	17,815	221,135
3	<u>Rate Schedule Commercial Sales SGS</u>													
4	Less than 499 Mcf/Year	16,840	16,542	16,309	16,298	16,331	16,271	16,328	16,398	16,175	16,078	16,039	15,982	195,591
5	500 - 999 Mcf/Year	1,519	1,484	1,418	1,375	1,372	1,347	1,350	1,357	1,337	1,324	1,326	1,329	16,538
6	Total Rate Schedule Commercial Sales SGS	18,359	18,026	17,727	17,673	17,703	17,618	17,678	17,755	17,512	17,402	17,365	17,311	212,129
7	<u>Rate Schedule Commercial Sales MGS</u>													
8	1000 - 2499 Mcf/Year	749	715	678	654	656	645	638	640	637	632	633	626	7,903
9	2500 - 24999 Mcf/Year	175	168	156	156	158	153	153	154	151	151	155	157	1,887
10	Total Rate Schedule Commercial Sales MGS	924	883	834	810	814	798	791	794	788	783	788	783	9,790
11	<u>Rate Schedule Commercial Sales LGS</u>													
12	25000 - 49999 Mcf/Year	5	6	7	7	8	1	1	1	2	2	1	1	42
13	50000 - 99999 Mcf/Year	3	3	3	3	3	3	3	3	2	2	2	2	32
14	100000 - 199999 Mcf/Year													-
15	> 200000 Mcf/Year													-
16	Total Rate Schedule Commercial Sales LGS	8	9	10	10	11	4	4	4	4	4	3	3	74
17	<u>Rate Schedule Industrial Sales SGS</u>													
18	Less than 499 Mcf/Year	6	8	7	7	7	8	8	8	8	6	5	5	83
19	500 - 999 Mcf/Year	5	4	4	4	3	4	4	4	4	4	4	4	48
20	Total Rate Schedule Industrial Sales SGS	11	12	11	11	10	12	12	12	12	10	9	9	131
21	<u>Rate Schedule Industrial Sales MGS</u>													
22	1000 - 2499 Mcf/Year	7	9	8	7	7	7	7	7	8	8	7	7	89
23	2500 - 24999 Mcf/Year	16	14	16	16	16	17	18	18	19	19	19	19	207
24	Total Rate Schedule Industrial Sales MGS	23	23	24	23	23	24	25	25	27	27	26	26	296
25	<u>Rate Schedule Industrial Sales LGS</u>													
26	25000 - 49999 Mcf/Year	1	1	1	1	1								5
27	50000 - 99999 Mcf/Year					1	1	1	1				1	5
28	100000 - 199999 Mcf/Year													-
29	> 200000 Mcf/Year													-
30	Total Rate Schedule Industrial Sales LGS	1	1	1	1	2	1	1	1	-	-	-	1	10
31	Sales Summary by Customer Class													
32	Total Residential Sales	251,834	250,787	251,119	251,453	251,567	251,250	252,482	254,424	255,548	254,529	255,508	254,653	3,035,154
33	Total SGS Sales	18,370	18,038	17,738	17,684	17,713	17,630	17,690	17,767	17,524	17,412	17,374	17,320	212,260
34	Total MGS Sales	947	906	858	833	837	822	816	819	815	810	814	809	10,086
35	Total LGS Sales	9	10	11	11	13	5	5	5	4	4	3	4	84
36	Total Sales	271,160	269,741	269,726	269,981	270,130	269,707	270,993	273,015	273,891	272,755	273,699	272,786	3,257,584

Peoples Natural Gas Company LLC
Peoples Division
Customers by Rate Schedule by Month
For the Period Ending September 30, 2018

Line No.	Description	Oct 2017 (1)	Nov 2017 (2)	Dec 2017 (3)	Jan 2018 (4)	Feb 2018 (5)	Mar 2018 (6)	Apr 2018 (7)	May 2018 (8)	Jun 2018 (9)	Jul 2018 (10)	Aug 2018 (11)	Sep 2018 (12)	Total (13)
1	Residential Transport	80,255	80,349	80,909	80,850	80,378	80,205	80,781	78,535	76,988	76,681	77,045	77,296	950,272
2	<u>Rate Schedule Commercial Transport SGS</u>													
3	Less than 499 Mcf/Year	5,673	5,937	6,177	6,229	6,204	6,208	6,220	6,131	6,272	6,319	6,357	6,351	74,078
4	500 - 999 Mcf/Year	1,134	1,169	1,248	1,287	1,290	1,326	1,333	1,322	1,342	1,348	1,347	1,346	15,492
5	Total Rate Schedule Commercial Transport SGS	6,807	7,106	7,425	7,516	7,494	7,534	7,553	7,453	7,614	7,667	7,704	7,697	89,570
6	<u>Rate Schedule Commercial Transport MGS</u>													
7	1000 - 2499 Mcf/Year	1,049	1,074	1,118	1,143	1,146	1,163	1,173	1,173	1,174	1,176	1,178	1,183	13,750
8	2500 - 24999 Mcf/Year	737	739	750	758	762	768	770	770	773	773	769	769	9,138
9	Total Rate Schedule Commercial Transport MGS	1,786	1,813	1,868	1,901	1,908	1,931	1,943	1,943	1,947	1,949	1,947	1,952	22,888
10	<u>Rate Schedule Commercial Transport LGS</u>													
11	25000 - 49999 Mcf/Year	30	32	32	33	33	33	33	33	32	32	33	33	389
12	50000 - 99999 Mcf/Year	11	14	14	14	14	14	14	14	15	15	15	15	169
13	100000 - 199999 Mcf/Year	8	6	6	6	6	6	5	5	5	5	5	5	68
14	> 200000 Mcf/Year	2	2	2	2	2	2	2	2	2	2	2	2	24
15	Total Rate Schedule Commercial Transport LGS	51	54	54	55	55	55	54	54	54	54	55	55	650
16	<u>Rate Schedule Industrial Transport SGS</u>													
17	Less than 499 Mcf/Year	6	14	16	15	15	15	15	13	14	13	14	14	164
18	500 - 999 Mcf/Year	7	8	8	8	9	9	9	9	9	9	9	9	103
19	Total Rate Schedule Industrial Transport SGS	13	22	24	23	24	24	24	22	23	22	23	23	267
20	<u>Rate Schedule Industrial Transport MGS</u>													
21	1000 - 2499 Mcf/Year	9	15	16	13	12	12	13	13	12	12	13	13	153
22	2500 - 24999 Mcf/Year	64	69	70	70	70	69	68	67	67	67	67	65	813
23	Total Rate Schedule Industrial Transport MGS	73	84	86	83	82	81	81	80	79	79	80	78	966
24	<u>Rate Schedule Industrial Transport LGS</u>													
25	25000 - 49999 Mcf/Year	33	27	26	26	26	26	26	27	27	26	26	26	322
26	50000 - 99999 Mcf/Year	26	23	23	24	24	24	24	24	25	26	26	26	295
27	100000 - 199999 Mcf/Year	24	23	22	22	22	22	22	22	22	22	22	22	267
28	> 200000 Mcf/Year	44	31	29	32	32	32	32	34	33	33	33	34	399
29	Total Rate Schedule Industrial Transport SGS	127	104	100	104	104	104	104	107	107	107	107	108	1,283
30	<u>Transport Summary by Customer Class</u>													
31	Total Residential Transport	80,255	80,349	80,909	80,850	80,378	80,205	80,781	78,535	76,988	76,681	77,045	77,296	950,272
32	Total SGS Transport	6,820	7,128	7,449	7,539	7,518	7,558	7,577	7,475	7,637	7,689	7,727	7,720	89,837
33	Total MGS Transport	1,859	1,897	1,954	1,984	1,990	2,012	2,024	2,023	2,026	2,028	2,027	2,030	23,854
34	Total LGS Transport	178	158	154	159	159	159	158	161	161	161	162	163	1,933
35	Total Transport	89,112	89,532	90,466	90,532	90,045	89,934	90,540	88,194	86,812	86,559	86,961	87,209	1,065,896
36	Company Total	360,272	359,273	360,192	360,513	360,175	359,641	361,533	361,209	360,703	359,314	360,660	359,995	4,323,480

Peoples Natural Gas Company LLC
Peoples Division
Customers by Rate Schedule by Month
For the Three Months Ending December 31, 2018

Line No.	Description	Oct 2018 (1)	Nov 2018 (2)	Dec 2018 (3)	Total (4)
1	Residential Sales	238,696	241,142	240,781	720,619
2	Residential Sales (CAP)	17,629	17,786	18,572	53,987
3	<u>Rate Schedule Commercial Sales SGS</u>				
4	Less than 499 Mcf/Year	15,711	15,805	15,827	47,343
5	500 - 999 Mcf/Year	1,604	1,603	1,612	4,819
6	Total Rate Schedule Commercial Sales SGS	17,315	17,408	17,439	52,162
7	<u>Rate Schedule Commercial Sales MGS</u>				
8	1000 - 2499 Mcf/Year	754	749	760	2,263
9	2500 - 24999 Mcf/Year	202	203	212	617
10	Total Rate Schedule Commercial Sales MGS	956	952	972	2,880
11	<u>Rate Schedule Commercial Sales LGS</u>				
12	25000 - 49999 Mcf/Year	1	2	3	6
13	50000 - 99999 Mcf/Year	3	1	1	5
14	100000 - 199999 Mcf/Year		1	1	2
15	> 200000 Mcf/Year				-
16	Total Rate Schedule Commercial Sales LGS	4	4	5	13
17	<u>Rate Schedule Industrial Sales SGS</u>				
18	Less than 499 Mcf/Year	5	5	5	15
19	500 - 999 Mcf/Year	3	4	5	12
20	Total Rate Schedule Industrial Sales SGS	8	9	10	27
21	<u>Rate Schedule Industrial Sales MGS</u>				
22	1000 - 2499 Mcf/Year	6			6
23	2500 - 24999 Mcf/Year	20	26	26	72
24	Total Rate Schedule Industrial Sales MGS	26	26	26	78
25	<u>Rate Schedule Industrial Sales LGS</u>				
26	25000 - 49999 Mcf/Year	1	1	1	3
27	50000 - 99999 Mcf/Year	1			1
28	100000 - 199999 Mcf/Year				-
29	> 200000 Mcf/Year				-
30	Total Rate Schedule Industrial Sales SGS	2	1	1	4
31	Sales Summary by Customer Class				
32	Total Residential Sales	256,325	258,928	259,353	774,606
33	Total SGS Sales	17,323	17,417	17,449	52,189
34	Total MGS Sales	982	978	998	2,958
35	Total LGS Sales	6	5	6	17
36	Total Sales	274,636	277,328	277,806	829,770

Peoples Natural Gas Company LLC
Peoples Division
Customers by Rate Schedule by Month
For the Three Months Ending December 31, 2018

Line No.	Description	Oct 2018 (1)	Nov 2018 (2)	Dec 2018 (3)	Total (4)
1	Residential Transport	77,319	77,213	76,892	231,424
2	<u>Rate Schedule Commercial Transport SGS</u>				-
3	Less than 499 Mcf/Year	5,918	5,965	5,946	17,829
4	500 - 999 Mcf/Year	1,496	1,501	1,490	4,487
5	Total Rate Schedule Commercial Transport SGS	7,414	7,466	7,436	22,316
6	<u>Rate Schedule Commercial Transport MGS</u>				
7	1000 - 2499 Mcf/Year	1,295	1,300	1,289	3,884
8	2500 - 24999 Mcf/Year	905	915	907	2,727
9	Total Rate Schedule Commercial Transport MGS	2,200	2,215	2,196	6,611
10	<u>Rate Schedule Commercial Transport LGS</u>				
11	25000 - 49999 Mcf/Year	31	31	31	93
12	50000 - 99999 Mcf/Year	15	13	13	41
13	100000 - 199999 Mcf/Year	5	8	8	21
14	> 200000 Mcf/Year	2	2	2	6
15	Total Rate Schedule Commercial Transport LGS	53	54	54	161
16	<u>Rate Schedule Industrial Transport SGS</u>				
17	Less than 499 Mcf/Year	13	11	11	35
18	500 - 999 Mcf/Year	9	10	10	29
19	Total Rate Schedule Industrial Transport SGS	22	21	21	64
20	<u>Rate Schedule Industrial Transport MGS</u>				
21	1000 - 2499 Mcf/Year	13	13	13	39
22	2500 - 24999 Mcf/Year	66	68	68	202
23	Total Rate Schedule Industrial Transport MGS	79	81	81	241
24	<u>Rate Schedule Industrial Transport LGS</u>				
25	25000 - 49999 Mcf/Year	26	29	29	84
26	50000 - 99999 Mcf/Year	26	24	24	74
27	100000 - 199999 Mcf/Year	22	22	22	66
28	> 200000 Mcf/Year	35	34	34	103
29	Total Rate Schedule Industrial Transport LGS	109	109	109	327
30	Transport Summary by Customer Class				
31	Total Residential Transport	77,319	77,213	76,892	231,424
32	Total SGS Transport	7,436	7,487	7,457	22,380
33	Total MGS Transport	2,279	2,296	2,277	6,852
34	Total LGS Transport	162	163	163	488
35	Total Transport	87,196	87,159	86,789	261,144
36	Total Company	361,832	364,487	364,595	1,090,914

Peoples Natural Gas Company LLC
Equitable Division
Customers by Rate Schedule by Month
For the Period Ending September 30, 2018

Line No.	Description	Oct 2017 (1)	Nov 2017 (2)	Dec 2017 (3)	Jan 2018 (4)	Feb 2018 (5)	Mar 2018 (6)	Apr 2018 (7)	May 2018 (8)	Jun 2018 (9)	Jul 2018 (10)	Aug 2018 (11)	Sep 2018 (12)	Total (13)
1	Residential Sales	213,820	211,757	214,405	214,373	214,501	214,670	212,686	211,163	210,288	209,835	209,666	208,784	2,545,948
2	Residential Sales (CAP)	12,950	12,910	13,297	13,427	13,580	13,593	13,978	14,238	13,910	13,791	13,709	13,432	162,815
3	<u>Rate Schedule Commercial Sales SGS</u>													
4	Less than 499 Mcf/Year	12,204	12,010	11,915	11,856	11,835	11,795	11,737	11,593	11,195	11,107	11,060	11,035	139,342
5	500 - 1000 Mcf/Year	1,271	1,234	1,184	1,168	1,168	1,156	1,139	1,129	1,110	1,104	1,094	1,097	13,854
6	Total Rate Schedule Commercial Sales SGS	13,475	13,244	13,099	13,024	13,003	12,951	12,876	12,722	12,305	12,211	12,154	12,132	153,196
7	<u>Rate Schedule Commercial Sales LGS</u>													
8	1001 - 4999 Mcf/Year	586	577	566	547	549	551	548	547	542	535	537	534	6,619
9	5000 - 25000 Mcf/Year	37	40	38	38	39	40	41	42	44	44	43	42	488
10	>25000 Mcf/Year	3	4	5	4	4	5	5	5	5	5	4	4	53
11	Total Rate Schedule Commercial Sales LGS	626	621	609	589	592	596	594	594	591	584	584	580	7,160
12	<u>Rate Schedule Industrial Sales SGS</u>													
13	Less than 499 Mcf/Year	21	21	22	20	20	18	18	18	18	18	19	18	231
14	500 - 1000 Mcf/Year	5	4	1	1	1	1	1	1	1	1	1	1	19
15	Total Rate Schedule Industrial Sales SGS	26	25	23	21	21	19	19	19	19	19	20	19	250
16	<u>Rate Schedule Industrial Sales LGS</u>													
17	1001 - 4999 Mcf/Year	22	22	18	18	18	17	17	17	16	16	16	16	213
18	5000 - 25000 Mcf/Year	5	4	4	4	4	4	4	4	4	4	5	5	51
19	>25000 Mcf/Year													-
20	Total Rate Schedule Industrial Sales SGS	27	26	22	22	22	21	21	21	20	20	21	21	264
21	Sales Summary by Customer Class													
22	Total Residential Sales	226,770	224,667	227,702	227,800	228,081	228,263	226,664	225,401	224,198	223,626	223,375	222,216	2,708,763
23	Total SGS Sales	13,501	13,269	13,122	13,045	13,024	12,970	12,895	12,741	12,324	12,230	12,174	12,151	153,446
24	Total LGS Sales	653	647	631	611	614	617	615	615	611	604	605	601	7,424
25	Total Sales	240,924	238,583	241,455	241,456	241,719	241,850	240,174	238,757	237,133	236,460	236,154	234,968	2,869,633

Peoples Natural Gas Company LLC
Equitable Division
Customers by Rate Schedule by Month
For the Period Ending September 30, 2018

Line No.	Description	Oct 2017 (1)	Nov 2017 (2)	Dec 2017 (3)	Jan 2018 (4)	Feb 2018 (5)	Mar 2018 (6)	Apr 2018 (7)	May 2018 (8)	Jun 2018 (9)	Jul 2018 (10)	Aug 2018 (11)	Sep 2018 (12)	Total (13)
1	Residential Transport	18,870	19,234	20,067	20,082	19,980	20,020	21,057	21,171	21,709	21,811	22,164	22,814	248,979
2	<u>Rate Schedule Commercial Transport SGS</u>													
3	Less than 499 Mcf/Year	1,909	2,067	2,351	2,424	2,430	2,451	2,467	2,565	2,902	2,931	2,969	2,964	30,430
4	500 - 1000 Mcf/Year	737	769	832	851	848	861	875	878	895	899	910	908	10,263
5	Total Rate Schedule Commercial Transport SGS	2,646	2,836	3,183	3,275	3,278	3,312	3,342	3,443	3,797	3,830	3,879	3,872	40,693
6	<u>Rate Schedule Commercial Transport LGS</u>													
7	1001 - 4999 Mcf/Year	937	942	973	994	994	995	996	995	1,000	1,000	999	1,002	11,827
8	5000 - 25000 Mcf/Year	202	197	199	201	201	200	200	200	197	197	198	198	2,390
9	>25000 Mcf/Year	50	51	51	51	51	51	51	51	51	51	51	51	611
10	Total Rate Schedule Commercial Transport LGS	1,189	1,190	1,223	1,246	1,246	1,246	1,247	1,246	1,248	1,248	1,248	1,251	14,828
11	<u>Rate Schedule Industrial Transport SGS</u>													
12	Less than 499 Mcf/Year	16	19	19	20	20	20	20	20	21	19	20	20	234
13	500 - 1000 Mcf/Year	3	4	7	7	7	7	7	7	7	7	7	7	77
14	Total Rate Schedule Industrial Transport SGS	19	23	26	27	27	27	27	27	28	26	27	27	311
15	<u>Rate Schedule Industrial Transport LGS</u>													
16	1001 - 4999 Mcf/Year	31	29	31	31	31	32	32	32	32	32	32	32	377
17	5000 - 25000 Mcf/Year	18	20	20	20	20	20	20	20	20	20	20	20	238
18	>25000 Mcf/Year	30	29	29	29	29	29	29	29	29	29	29	29	349
19	Total Rate Schedule Industrial Transport SGS	79	78	80	80	80	81	81	81	81	81	81	81	964
20	Transport Summary by Customer Class													
21	Total Residential Transport	18,870	19,234	20,067	20,082	19,980	20,020	21,057	21,171	21,709	21,811	22,164	22,814	248,979
22	Total SGS Transport	2,665	2,859	3,209	3,302	3,305	3,339	3,369	3,470	3,825	3,856	3,906	3,899	41,004
23	Total LGS Transport	1,268	1,268	1,303	1,326	1,326	1,327	1,328	1,327	1,329	1,329	1,329	1,332	15,792
24	Total Transport	22,803	23,361	24,579	24,710	24,611	24,686	25,754	25,968	26,863	26,996	27,399	28,045	305,775
25	Company Total	263,727	261,944	266,034	266,166	266,330	266,536	265,928	264,725	263,996	263,456	263,553	263,013	3,175,408

Peoples Natural Gas Company LLC
Equitable Division
Customers by Rate Schedule by Month
For the Three Months Ending December 31, 2018

Line No.	Description	Oct 2018 (1)	Nov 2018 (2)	Dec 2018 (3)	Total (4)
1	Residential Sales	209,048	211,046	210,682	630,776
2	Residential Sales (CAP)	13,284	13,421	13,824	40,529
3	<u>Rate Schedule Commercial Sales SGS</u>				
4	Less than 499 Mcf/Year	10,790	10,896	10,896	32,582
5	500 - 1000 Mcf/Year	1,301	1,307	1,309	3,917
6	Total Rate Schedule Commercial Sales SGS	12,091	12,203	12,205	36,499
7	<u>Rate Schedule Commercial Sales LGS</u>				
8	1001 - 4999 Mcf/Year	662	673	676	2,011
9	5000 - 25000 Mcf/Year	44	49	52	145
10	>25000 Mcf/Year	3	3	3	9
11	Total Rate Schedule Commercial Sales LGS	709	725	731	2,165
12	<u>Rate Schedule Industrial Sales SGS</u>				
13	Less than 499 Mcf/Year	16	17	17	50
14	500 - 1000 Mcf/Year	5	5	5	15
15	Total Rate Schedule Industrial Sales SGS	21	22	22	65
16	<u>Rate Schedule Industrial Sales LGS</u>				
17	1001 - 4999 Mcf/Year	17	17	17	51
18	5000 - 25000 Mcf/Year	5	6	7	18
19	>25000 Mcf/Year				-
20	Total Rate Schedule Industrial Sales SGS	22	23	24	69
21	Sales Summary by Customer Class				
22	Total Residential Sales	222,332	224,467	224,506	671,305
23	Total SGS Sales	12,112	12,225	12,227	36,564
24	Total LGS Sales	731	748	755	2,234
25	Total Sales	235,175	237,440	237,488	710,103

Peoples Natural Gas Company LLC
Equitable Division
Customers by Rate Schedule by Month
For the Three Months Ending December 31, 2018

Line No.	Description	Oct 2018 (1)	Nov 2018 (2)	Dec 2018 (3)	Total (4)
1	Residential Transport	23,144	23,273	23,261	69,678
2	<u>Rate Schedule Commercial Transport SGS</u>				
3	Less than 499 Mcf/Year	2,746	2,707	2,698	8,151
4	500 - 1000 Mcf/Year	977	997	997	2,971
5	Total Rate Schedule Commercial Transport SGS	3,723	3,704	3,695	11,122
6	<u>Rate Schedule Commercial Transport LGS</u>				
7	1001 - 4999 Mcf/Year	1,120	1,134	1,130	3,384
8	5000 - 25000 Mcf/Year	224	232	232	688
9	>25000 Mcf/Year	53	54	54	161
10	Total Rate Schedule Commercial Transport LGS	1,397	1,420	1,416	4,233
11	<u>Rate Schedule Industrial Transport SGS</u>				
12	Less than 499 Mcf/Year	17	16	16	49
13	500 - 1000 Mcf/Year	7	8	8	23
14	Total Rate Schedule Industrial Transport SGS	24	24	24	72
15	<u>Rate Schedule Industrial Transport LGS</u>				
16	1001 - 4999 Mcf/Year	31	30	30	91
17	5000 - 25000 Mcf/Year	21	21	21	63
18	>25000 Mcf/Year	29	30	30	89
19	Total Rate Schedule Industrial Transport LGS	81	81	81	243
20	Transport Summary by Customer Class				
21	Total Residential Transport	23,144	23,273	23,261	69,678
22	Total SGS Transport	3,747	3,728	3,719	11,194
23	Total LGS Transport	1,478	1,501	1,497	4,476
24	Total Transport	28,369	28,502	28,477	85,348
25	Total Company	263,544	265,942	265,965	795,451

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Refer to pages 2-4 of this response.

**Peoples Natural Gas Company LLC - Peoples Division
Actual and Normalized Throughput By Rate Schedule (Mcf)
Twelve Months Ended December 31**

	2015		2016		2017	
	Actual	Normalized	Actual	Normalized	Actual	Normalized
Sales						
Residential	23,211,718	22,489,653	20,663,425	22,482,748	20,923,301	22,482,224
Small Commercial	3,671,959	3,615,908	3,223,599	3,402,093	3,408,965	3,779,030
Medium Commercial	2,196,962	2,167,405	1,874,167	1,964,860	1,719,695	1,881,816
Large Commercial	99,696	99,696	133,400	133,400	120,469	120,469
Small Industrial	5,075	5,075	5,420	5,420	5,796	5,796
Medium Industrial	88,817	88,817	83,524	83,524	96,845	96,845
Large Industrial	35,329	35,329	3,791	3,791	11,734	11,734
Transport						
Residential	8,209,780	7,954,392	7,183,050	7,815,486	6,932,714	7,449,247
Small Commercial	1,806,610	1,778,912	1,679,349	1,772,772	1,908,953	2,117,203
Medium Commercial	6,662,120	6,572,427	6,184,607	6,484,102	6,024,273	6,592,630
Large Commercial	2,998,962	2,998,962	2,912,303	2,912,303	3,030,846	3,030,846
Small Industrial	4,493	4,493	19,964	19,964	7,404	7,404
Medium Industrial	696,857	696,857	629,157	629,157	712,872	712,872
Large Industrial	21,113,686	21,113,686	17,307,267	17,307,267	17,084,868	17,084,868

Peoples Natural Gas Company LLC - Equitable Division
Actual and Normalized Throughput By Rate Schedule (Mcf)
Twelve Months Ended December 31

	2015		2016		2017	
	Actual	Normalized	Actual	Normalized	Actual	Normalized
Sales						
Residential	21,974,732	20,389,267	18,452,232	19,962,402	17,975,720	19,916,419
Small Commercial	2,747,299	2,705,721	2,487,096	2,623,547	2,502,614	2,771,676
Large Commercial	1,216,283	1,216,283	1,223,977	1,282,069	1,243,265	1,357,760
Small Industrial	11,770	11,770	8,147	8,147	7,029	7,029
Large Industrial	44,474	44,474	55,537	55,537	102,937	102,937
Transport						
FDS Residential	1,690,666	1,568,685	1,464,277	1,584,117	1,506,550	1,669,201
FDS Commercial	67,843	66,807	62,557	64,437	64,611	68,537
GDS Commercial	8,945,432	8,817,215	8,248,453	8,496,341	8,519,393	9,036,966
GDS Industrial	10,709,378	10,709,378	14,314,006	14,314,006	14,180,142	14,180,142

**Peoples Natural Gas Company LLC - Combined
Actual and Normalized Throughput By Rate Schedule (Mcf)
Twelve Months Ended December 31**

	2015		2016		2017	
	Actual	Normalized	Actual	Normalized	Actual	Normalized
Sales						
Residential	45,186,450	42,878,921	39,115,657	42,445,150	38,899,021	42,398,643
Small Commercial	6,419,258	6,321,629	5,710,696	6,025,640	5,911,578	6,550,706
Medium Commercial	2,196,962	2,167,405	3,039,177	3,187,963	2,896,734	3,173,350
Large Commercial	1,315,979	1,315,979	192,366	192,366	186,695	186,695
Small Industrial	16,845	16,845	13,567	13,567	12,825	12,825
Medium Industrial	88,817	88,817	139,062	139,062	199,782	199,782
Large Industrial	79,803	79,803	3,791	3,791	11,734	11,734
Transport - Combined Divisions *						
Residential	9,900,446	9,523,078	8,647,327	9,399,603	8,439,264	9,118,447
Small Commercial			2,503,235	2,641,859	2,888,858	3,202,459
Medium Commercial			10,287,045	10,791,106	10,302,363	11,286,866
Large Commercial			6,296,989	6,296,989	6,356,856	6,356,856
Small Industrial			25,060	25,060	15,815	15,815
Medium Industrial			931,685	931,685	1,041,415	1,041,415
Large Industrial			31,313,649	31,313,649	30,928,056	30,928,056
Transport - Peoples Only						
Small Commercial	1,806,610	1,778,912				
Medium Commercial	6,662,120	6,572,427				
Large Commercial	2,998,962	2,998,962				
Small Industrial	4,493	4,493				
Medium Industrial	696,857	696,857				
Large Industrial	21,113,686	21,113,686				
Transport - Equitable Only						
FDS Commercial	67,843	66,807				
GDS Commercial	8,945,432	8,817,215				
GDS Industrial	10,709,378	10,709,378				

* Equitable Division Transportation customers categorized by Peoples Division rate classes for 2016 and 2017. These categories are not available for 2015.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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 becomes available. Separately identify sales and transportation throughput and provide the workpapers which develop normalized sales.

* * * * *

Refer to pages 2-4 of this response for monthly volumes and normalizations for the historic test year by division and combined. The future test year actuals and forecasts are provided on pages 5-7 of this response. For combined volumes, Equitable Division volumes have been allocated to their Peoples Division equivalent rate class. On each page, actual volumes indicate the volumes billed for each month while normalized and forecast volumes are on a calendar month basis.

Peoples Natural Gas Company LLC - Peoples Division
Actual and Normalized Billed Throughput by Rate Schedule (Mcf)
Twelve Months Ending September 30, 2018

	Residential		Comm SGS		Comm MGS		Comm LGS		Ind SGS		Ind MGS		Ind LGS	
	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized
Sales														
Oct-17	570,614	1,584,804	96,320	254,610	67,591	141,163	1,625	1,625	113	113	3,109	3,109	3	3
Nov-17	1,879,340	2,459,390	293,578	394,515	156,617	201,136	8,283	8,283	448	448	7,241	7,241	(6)	(6)
Dec-17	3,109,717	3,554,487	478,411	563,249	231,723	268,438	17,193	17,193	489	489	13,537	13,537	6	6
Jan-18	5,452,939	3,967,299	876,625	639,070	379,654	294,274	22,497	22,497	1,108	1,108	20,370	20,370	(6)	(6)
Feb-18	3,739,469	3,406,824	599,037	549,036	270,542	254,443	18,361	18,361	1,022	1,022	20,594	20,594	-	-
Mar-18	3,178,425	2,837,155	526,048	453,242	224,885	211,276	12,146	12,146	671	671	18,048	18,048	3,023	3,023
Apr-18	3,047,233	1,621,649	448,749	254,838	199,840	124,375	18,672	18,672	683	683	15,074	15,074	7,210	7,210
May-18	1,413,322	937,534	201,153	142,546	112,620	77,512	4,987	4,987	354	354	11,504	11,504	34,093	34,093
Jun-18	556,518	495,123	78,197	69,711	57,848	46,250	8,334	8,334	110	110	6,481	6,481	(22,237)	(22,237)
Jul-18	398,551	425,477	55,226	58,204	38,089	41,804	788	788	62	62	5,858	5,858	-	-
Aug-18	408,787	433,625	61,919	59,110	58,877	42,512	3,275	3,275	46	46	6,589	6,589	63	63
Sep-18	336,447	636,164	49,531	91,491	33,749	55,602	513	513	57	57	5,029	5,029	676	676
Transport														
Oct-17	179,238	511,463	39,069	149,348	172,238	436,718	135,207	135,207	75	75	42,758	42,758	1,177,105	1,177,105
Nov-17	620,147	797,964	121,228	246,556	369,724	661,183	207,460	207,460	205	205	58,887	58,887	1,366,706	1,366,706
Dec-17	1,012,540	1,159,778	213,686	374,371	593,097	962,745	310,589	310,589	1,287	1,287	74,255	74,255	1,598,214	1,598,214
Jan-18	1,768,090	1,291,810	423,657	431,409	1,024,903	1,105,924	429,708	429,708	1,346	1,346	93,988	93,988	1,768,413	1,768,413
Feb-18	1,214,465	1,102,335	286,207	368,880	744,103	955,020	444,479	444,479	2,148	2,148	92,006	92,006	1,943,813	1,943,813
Mar-18	1,025,131	917,189	253,336	307,397	640,942	818,558	320,252	320,252	1,178	1,178	79,713	79,713	1,578,878	1,578,878
Apr-18	974,313	525,432	234,629	172,318	658,369	489,014	411,687	411,687	95,790	95,790	84,405	84,405	1,703,798	1,703,798
May-18	455,418	293,071	110,723	94,291	353,842	303,454	254,804	254,804	(93,695)	(93,695)	76,163	76,163	1,590,044	1,590,044
Jun-18	174,916	151,058	40,341	47,336	160,484	182,677	182,728	182,728	3,701	3,701	54,954	54,954	1,396,767	1,396,767
Jul-18	119,875	129,810	30,229	39,879	122,576	166,294	159,066	159,066	(3,421)	(3,421)	56,473	56,473	1,271,768	1,271,768
Aug-18	120,855	132,414	33,446	40,798	144,730	167,869	190,666	190,666	91	91	75,034	75,034	1,254,819	1,254,819
Sep-18	101,161	195,550	26,283	63,821	107,654	221,663	105,863	105,863	166	166	8,196	8,196	1,125,109	1,125,109

Peoples Natural Gas Company LLC - Equitable Division
Actual and Normalized Billed Throughput by Rate Schedule (Mcf)
Twelve Months Ending September 30, 2018

	Residential		Comm SGS		Comm LGS		Ind SGS		Ind LGS	
	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized
Sales										
Oct-17	429,099	1,425,338	60,009	191,469	41,411	96,852	43	43	6,582	6,582
Nov-17	1,459,077	2,226,460	188,480	296,649	105,269	149,182	457	457	8,684	8,684
Dec-17	2,798,291	3,225,093	383,937	420,031	185,699	208,958	1,048	1,048	11,045	11,045
Jan-18	4,968,675	3,504,309	690,792	474,882	278,875	230,456	1,431	1,431	17,255	17,255
Feb-18	3,427,293	2,999,718	471,331	407,155	219,708	204,453	973	973	11,702	11,702
Mar-18	2,775,890	2,493,686	365,690	336,855	204,290	192,337	670	670	11,687	11,687
Apr-18	2,714,361	1,413,712	346,225	189,555	202,509	116,913	569	569	13,014	13,014
May-18	1,113,245	801,084	136,570	105,527	79,823	70,418	147	147	6,687	6,687
Jun-18	370,477	411,595	51,059	51,523	40,103	35,918	75	75	5,600	5,600
Jul-18	317,955	350,102	44,294	43,278	33,198	30,445	15	15	3,715	3,715
Aug-18	315,690	356,555	45,341	43,824	29,942	29,615	29	29	6,207	6,207
Sep-18	285,782	531,582	41,193	66,859	28,761	40,803	19	19	3,397	3,397

	FDS Residential		FDS Commercial		GDS Commercial		GDS Industrial	
	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized
Transport								
Oct-17	36,755	120,365	2,125	3,755	310,727	549,173	826,720	826,720
Nov-17	123,996	192,808	3,768	5,393	551,040	788,601	869,569	869,569
Dec-17	242,837	290,940	6,702	8,104	980,017	1,185,118	1,181,099	1,181,099
Jan-18	453,674	316,292	9,518	9,299	1,391,894	1,359,845	1,339,791	1,339,791
Feb-18	312,617	269,854	9,311	9,161	1,361,639	1,339,675	1,876,449	1,876,449
Mar-18	250,248	225,014	6,754	7,138	987,641	1,043,815	1,394,206	1,394,206
Apr-18	249,295	134,017	7,071	5,317	1,033,976	777,549	1,508,788	1,508,788
May-18	108,649	76,488	4,332	3,772	633,529	551,547	1,328,233	1,328,233
Jun-18	35,117	40,411	2,164	2,226	316,524	325,478	1,257,602	1,257,602
Jul-18	31,268	34,745	1,974	2,061	288,670	301,336	1,163,541	1,163,541
Aug-18	31,280	35,879	2,054	2,055	300,298	300,493	1,264,084	1,264,084
Sep-18	28,692	55,341	1,786	2,335	261,153	341,531	1,096,671	1,096,671

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Peoples Natural Gas Company LLC - Combined
Actual and Normalized Billed Throughput by Rate Schedule (Mcf)
Twelve Months Ending September 30, 2018

	Residential		Comm SGS		Comm MGS		Comm LGS		Ind SGS		Ind MGS		Ind LGS	
	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized	Actual	Normalized
Sales														
Oct-17	999,713	3,010,143	156,329	446,079	107,584	236,597	3,043	3,043	156	156	9,691	9,691	3	3
Nov-17	3,338,416	4,685,851	482,058	691,164	255,565	343,997	14,604	14,604	905	905	15,924	15,924	(6)	(6)
Dec-17	5,908,008	6,779,581	862,349	983,280	405,599	465,573	29,016	29,016	1,537	1,537	24,582	24,582	6	6
Jan-18	10,421,614	7,471,608	1,567,417	1,113,953	644,285	510,486	36,741	36,741	2,540	2,540	37,626	37,626	(6)	(6)
Feb-18	7,166,762	6,406,542	1,070,367	956,191	472,014	440,659	36,598	36,598	1,995	1,995	32,295	32,295	-	-
Mar-18	5,954,315	5,330,841	891,739	790,097	392,755	367,193	48,566	48,566	1,341	1,341	29,735	29,735	3,023	3,023
Apr-18	5,761,594	3,035,361	794,974	444,393	377,680	216,619	43,341	43,341	1,252	1,252	28,088	28,088	7,210	7,210
May-18	2,526,567	1,738,618	337,723	248,073	178,638	134,125	18,793	18,793	500	500	18,191	18,191	34,093	34,093
Jun-18	926,995	906,718	129,256	121,235	94,812	79,029	11,473	11,473	184	184	12,081	12,081	(22,237)	(22,237)
Jul-18	716,506	775,579	99,520	101,482	69,884	70,845	2,191	2,191	77	77	9,573	9,573	-	-
Aug-18	724,477	790,180	107,259	102,935	88,684	71,992	3,410	3,410	74	74	12,796	12,796	63	63
Sep-18	622,228	1,167,747	90,724	158,350	61,242	95,136	1,781	1,781	76	76	8,426	8,426	676	676
Transport														
Oct-17	215,993	631,827	54,652	219,883	283,660	733,266	321,053	321,053	178	178	51,337	51,337	1,995,143	1,995,143
Nov-17	744,142	990,772	172,554	365,921	653,098	1,115,702	427,569	427,569	771	771	81,358	81,358	2,213,238	2,213,238
Dec-17	1,255,377	1,450,717	338,010	568,501	1,126,022	1,632,368	640,058	640,058	2,712	2,712	146,926	146,926	2,705,217	2,705,217
Jan-18	2,221,764	1,608,102	633,210	659,024	1,847,669	1,878,360	798,802	798,802	4,094	4,094	144,962	144,962	3,054,483	3,054,483
Feb-18	1,527,082	1,372,189	458,983	564,272	1,452,374	1,618,561	934,382	934,382	4,890	4,890	164,639	164,639	3,744,888	3,744,888
Mar-18	1,275,379	1,142,203	385,138	470,998	1,172,849	1,375,224	650,937	650,937	3,088	3,088	125,065	125,065	2,925,823	2,925,823
Apr-18	1,223,608	659,449	363,194	264,861	1,202,139	810,626	780,398	780,398	97,782	97,782	122,942	122,942	3,172,056	3,172,056
May-18	564,067	369,559	164,441	147,385	625,544	493,237	567,246	567,246	(93,058)	(93,058)	96,171	96,171	2,897,633	2,897,633
Jun-18	210,033	191,469	60,900	76,354	265,120	287,871	376,220	376,220	3,799	3,799	69,683	69,683	2,639,541	2,639,541
Jul-18	151,143	164,554	46,648	64,469	210,711	259,010	345,156	345,156	(3,382)	(3,382)	84,066	84,066	2,407,678	2,407,678
Aug-18	152,135	168,293	53,657	66,145	243,618	261,818	373,918	373,918	143	143	121,341	121,341	2,472,545	2,472,545
Sep-18	129,853	250,891	41,502	103,102	183,429	354,304	277,808	277,808	182	182	46,243	46,243	2,183,717	2,183,717

Peoples Natural Gas Company LLC - Peoples Division
Actual and Normalized Billed Throughput by Rate Schedule (Mcf)
Twelve Months Ending September 30, 2019

	Residential		Comm SGS		Comm MGS		Comm LGS		Ind SGS		Ind MGS		Ind LGS	
	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast
Sales														
Oct-18	757,826	1,576,436	109,478	244,627	74,820	129,132	4,604	1,920	62	167	5,718	9,775	829	3,804
Nov-18	2,149,446	2,451,462	293,957	386,079	168,057	192,527	(257)	4,789	392	241	11,997	15,713	2,961	4,598
Dec-18		3,534,880		560,521		272,038		7,575		350		20,648		2,743
Jan-19		3,966,990		637,925		307,055		9,855		743		23,462		2,125
Feb-19		3,405,262		547,121		264,190		6,359		563		17,098		1,177
Mar-19		2,840,795		453,828		223,772		7,643		552		18,773		1,814
Apr-19		1,618,007		254,282		132,904		4,165		298		12,594		1,465
May-19		930,742		141,596		82,522		1,159		150		7,092		1,015
Jun-19		491,812		70,185		49,621		791		125		6,207		1,043
Jul-19		425,234		58,962		45,139		542		51		5,411		701
Aug-19		431,633		60,008		45,612		559		52		6,114		676
Sep-19		632,587		93,197		60,031		457		59		5,310		829
Transport														
Oct-18	227,367	490,566	78,404	164,138	284,836	496,944	189,349	232,287	159	262	58,701	58,339	1,834,589	1,375,123
Nov-18	667,406	762,863	189,553	259,561	633,329	741,159	237,508	347,753	786	1,335	83,219	76,114	1,720,166	1,620,093
Dec-18		1,100,009		377,178		1,047,422		481,579		1,796		84,220		1,783,861
Jan-19		1,234,476		429,380		1,182,307		501,742		2,166		89,541		1,938,891
Feb-19		1,059,673		368,223		1,017,235		362,215		1,259		72,430		1,578,093
Mar-19		884,018		305,224		861,499		460,863		1,477		81,293		1,800,242
Apr-19		503,503		170,676		511,489		332,177		791		73,993		1,550,648
May-19		289,635		94,653		317,400		200,004		167		55,035		1,361,304
Jun-19		153,046		46,521		190,680		183,588		144		54,532		1,282,914
Jul-19		132,327		38,924		173,401		165,285		78		54,763		1,193,093
Aug-19		134,319		39,630		175,224		179,249		178		62,131		1,220,355
Sep-19		196,853		62,040		230,781		179,736		156		59,477		1,388,865

Peoples Natural Gas Company LLC - Equitable Division
Actual and Normalized Billed Throughput by Rate Schedule (Mcf)
Twelve Months Ending September 30, 2019

	Residential		Comm SGS		Comm LGS		Ind SGS		Ind LGS	
	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast
Sales										
Oct-18	582,006	1,362,426	70,893	175,960	50,033	99,263	29	31	-	-
Nov-18	1,751,358	2,135,419	186,909	276,550	130,424	151,919	368	310	-	-
Dec-18	-	3,090,446	-	400,738	-	213,241	-	841	-	-
Jan-19		3,469,902		455,816		243,456		1,447		-
Feb-19		2,977,293		391,021		205,775		984		-
Mar-19		2,476,787		324,820		177,278		679		-
Apr-19		1,399,406		182,769		105,559		579		-
May-19		792,440		102,646		61,334		147		-
Jun-19		406,291		51,772		35,201		25		-
Jul-19		346,667		43,847		31,550		19		-
Aug-19		352,309		44,591		32,008		19		-
Sep-19		530,430		68,147		43,009		19		-

	FDS Residentail		FDS Commercial		GDS Commercial		GDS Industrial	
	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast
Transport								
Oct-18	61,513	138,850	2,660	4,515	388,995	660,191	1,145,439	867,276
Nov-18	188,581	217,628	5,191	6,729	759,150	983,969	942,507	1,142,938
Dec-18	-	314,958	-	9,023	-	1,319,500	-	1,359,787
Jan-19		353,630		10,863		1,588,508		1,883,666
Feb-19		303,426		8,682		1,269,661		1,403,595
Mar-19		252,418		8,058		1,178,410		1,507,967
Apr-19		142,618		5,108		747,010		1,342,616
May-19		80,760		3,110		454,746		1,262,119
Jun-19		41,407		2,219		324,491		1,160,919
Jul-19		35,330		2,057		300,784		1,230,677
Aug-19		35,905		2,027		296,412		1,165,752
Sep-19		54,058		2,527		369,552		1,161,640

Peoples Natural Gas Company LLC - Combined
Actual and Normalized Billed Throughput by Rate Schedule (Mcf)
Twelve Months Ending September 30, 2019

	Residential		Comm SGS		Comm MGS		Comm LGS		Ind SGS		Ind MGS		Ind LGS	
	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast	Actual	Forecast
Sales														
Oct-18	1,339,832	2,938,862	180,371	420,587	123,417	222,074	6,040	8,241	91	198	13,027	15,003	829	3,804
Nov-18	3,900,804	4,586,881	480,866	662,629	293,932	332,787	4,292	16,448	760	551	18,991	22,568	2,961	4,598
Dec-18		6,625,326		961,259		471,411		21,444		1,192		31,483		2,743
Jan-19		7,436,892		1,093,741		532,507		27,860		2,190		38,341		2,125
Feb-19		6,382,555		938,142		458,030		18,294		1,546		31,152		1,177
Mar-19		5,317,581		778,648		387,198		21,495		1,231		30,499		1,814
Apr-19		3,017,414		437,051		228,759		13,869		877		24,368		1,465
May-19		1,723,183		244,242		140,750		4,265		296		14,649		1,015
Jun-19		898,103		121,957		83,450		2,163		150		11,120		1,043
Jul-19		771,901		102,808		75,526		1,705		70		9,866		701
Aug-19		783,943		104,599		76,352		1,827		71		10,584		676
Sep-19		1,163,017		161,344		101,614		1,883		79		10,297		829
Transport														
Oct-18	288,880	629,416	118,334	261,566	441,733	827,808	384,178	468,700	291	362	107,796	71,667	2,930,800	2,228,970
Nov-18	855,987	980,491	295,409	413,341	1,031,133	1,248,276	498,190	677,553	1,596	1,779	139,135	127,139	2,605,946	2,711,562
Dec-18		1,414,967		600,452		1,773,677		860,574		3,257		131,611		3,094,796
Jan-19		1,588,105		683,490		2,005,446		1,023,864		4,552		169,508		3,740,205
Feb-19		1,363,099		586,161		1,724,331		715,524		3,106		127,360		2,924,910
Mar-19		1,136,436		485,994		1,454,211		873,849		2,998		121,317		3,266,664
Apr-19		646,121		271,951		853,642		640,867		1,937		112,714		2,853,397
May-19		370,395		151,036		519,305		399,573		533		76,969		2,601,123
Jun-19		194,452		74,455		302,407		370,636		205		81,069		2,417,234
Jul-19		167,657		62,387		271,875		346,188		98		97,407		2,381,106
Aug-19		170,224		63,509		275,007		354,024		192		104,119		2,344,105
Sep-19		250,911		99,142		371,311		374,183		172		103,664		2,506,301

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 7. Please provide the workpaper developing the Company's FTY load growth adjustment.

* * * * *

Refer to Exhibit No. 3, Schedule 15, Attachment H, page 2, which provides historical customer count information used in the development of projected customer counts for residential and commercial customers. Large commercial and industrial classes typically consist of a stable and continuing group of customers. Therefore, the Company did not project load growth for these classes.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

The Company used a regression model to forecast residential usage per customer. Gas consumption data is drawn from the Peoples Division and Equitable Division Annual Reports to forecast future consumption. The regression results are presented on page 2 of 5 for Peoples Division and page 4 of 5 for Equitable Division. Historic billing data is used to determine the baseload and apportion the annual consumption into calendar months. Refer to page 3 of 5 for Peoples Division and page 5 of 5 for Equitable Division.

The Company did not apply a statistical model to commercial or industrial data. Refer to Exhibit No. 19, RR-11 for detail on the normalization methods used for these classes.

Peoples Natural Gas Company
Peoples Division

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.954440474
R Square	0.910956619
Adjusted R Square	0.886672061
Standard Error	2.758136749
Observations	15

ANOVA					
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	3	856.0917844	285.3639281	37.51176378	4.53272E-06
Residual	11	83.6805016	7.607318328		
Total	14	939.772286			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	22.31092974	14.74110731	1.513517898	0.15833772	-10.13402868	54.75588817	-10.13402868	54.75588817
HDD	0.016555299	0.002361931	7.009220607	2.24246E-05	0.011356723	0.021753875	0.011356723	0.021753875
Winter Price	-1.123778992	0.328110158	-3.425005188	0.005672867	-1.84594458	-0.401613404	-1.84594458	-0.401613404
Trend	-0.918629843	0.219323253	-4.18847445	0.001514737	-1.401357069	-0.435902617	-1.401357069	-0.435902617

2018 Forecast

	<i>Coefficient</i>	<i>Result</i>
Intercept	1	22.31092974
HDD	5416	89.66349823
Winter Price	8.6347	-9.703494465
Trend	15	-13.77944765
		88.5

2019 Forecast

	<i>Coefficient</i>	<i>Result</i>
Intercept	1	22.31092974
HDD	5416	89.66349823
Winter Price	8.6347	-9.703494465
Trend	16	-14.69807749
		87.6

2020 Forecast

	<i>Coefficient</i>	<i>Result</i>
Intercept	1	22.31092974
HDD	5416	89.66349823
Winter Price	8.6347	-9.703494465
Trend	17	-15.61670733
		86.7

2017 Normalized

	<i>Coefficient</i>	<i>Result</i>
Intercept	1	22.31092974
HDD	5416	89.66349823
Winter Price	8.131	-9.137446987
Trend	14	-12.86081781
		90.0

Peoples Natural Gas Company
Peoples Division

Baseload Assumption

Actuals

	2016	2017
Jul	1.547253	1.682128
Aug	1.624121	1.593791
Average	1.637959 per month 0.052837 per day	

HDD by month													
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
1110	947	758	380	161	28	3	5	72	358	632	962	5416	
20.5%	17.5%	14.0%	7.0%	3.0%	0.5%	0.1%	0.1%	1.3%	6.6%	11.7%	17.8%		
2018													
Base	1.6	1.5	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	
Heat	14.2	12.1	9.7	4.9	2.1	0.4	0.0	0.1	0.9	4.6	8.1	12.3	
Total	15.8	13.6	11.3	6.4	3.7	1.9	1.7	1.7	2.5	6.2	9.7	13.9	88.5
2019													
Base	1.6	1.5	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	
Heat	14.0	11.9	9.6	4.8	2.0	0.4	0.0	0.1	0.9	4.5	8.0	12.1	
Total	15.6	13.4	11.2	6.4	3.7	1.9	1.7	1.7	2.5	6.2	9.6	13.8	87.6
2020													
Base	1.6	1.5	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	
Heat	13.8	11.8	9.4	4.7	2.0	0.3	0.0	0.1	0.9	4.5	7.9	12.0	
Total	15.4	13.3	11.1	6.3	3.6	1.9	1.7	1.7	2.5	6.1	9.4	13.6	86.7

Peoples Natural Gas Company
Equitable Division

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.966332439
R Square	0.933798384
Adjusted R Square	0.915743397
Standard Error	2.307811597
Observations	15

ANOVA					
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	3	826.3764113	275.4588038	51.71969492	8.97063E-07
Residual	11	58.58593803	5.325994366		
Total	14	884.9623494			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95.0%</i>	<i>Upper 95.0%</i>
Intercept	14.50026322	11.51014534	1.259781071	0.233820737	-10.83339586	39.8339223	-10.83339586	39.8339223
HDD	0.017905031	0.00195111	9.17684139	1.73207E-06	0.013610666	0.022199397	0.013610666	0.022199397
Winter Price	-1.221899285	0.246885061	-4.949263751	0.000436139	-1.765289642	-0.678508929	-1.765289642	-0.678508929
Trend	-0.955417263	0.183324237	-5.211625463	0.000289228	-1.358911188	-0.551923337	-1.358911188	-0.551923337

2018 Forecast

	Coefficient	Result
Intercept	1	14.50026322
HDD	5416	96.9736504
Winter Price	8.5085	-10.39653007
Trend	15	-14.33125894
		86.7

2019 Forecast

	Coefficient	Result
Intercept	1	14.50026322
HDD	5416	96.9736504
Winter Price	8.5085	-10.39653007
Trend	16	-15.2866762
		85.8

2020 Forecast

	Coefficient	Result
Intercept	1	14.50026322
HDD	5416	96.9736504
Winter Price	8.5085	-10.39653007
Trend	17	-16.24209346
		84.8

2017 Normalized

	Coefficient	Result
Intercept	1	14.50026322
HDD	5416	96.9736504
Winter Price	7.9054	-9.659602609
Trend	14	-13.37584168
		88.4

Peoples Natural Gas Company
Equitable Division

Baseload Assumption

Actuals

	2016	2017
Jul	1.492509	1.534528
Aug	1.390393	1.478024

Average 1.506276 per month
0.04859 per day

HDD by month

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	1110	947	758	380	161	28	3	5	72	358	632	962	5416
	20.5%	17.5%	14.0%	7.0%	3.0%	0.5%	0.1%	0.1%	1.3%	6.6%	11.7%	17.8%	

2018

Base	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
Heat	14.1	12.1	9.7	4.8	2.1	0.4	0.0	0.1	0.9	4.6	8.1	12.3	
Total	15.6	13.4	11.2	6.3	3.6	1.8	1.5	1.6	2.4	6.1	9.5	13.8	86.7

2019

Base	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
Heat	13.9	11.9	9.5	4.8	2.0	0.4	0.0	0.1	0.9	4.5	7.9	12.1	
Total	15.5	13.3	11.0	6.2	3.5	1.8	1.5	1.6	2.4	6.0	9.4	13.6	85.8

2020

Base	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	
Heat	13.8	11.7	9.4	4.7	2.0	0.3	0.0	0.1	0.9	4.4	7.8	11.9	
Total	15.3	13.1	10.9	6.2	3.5	1.8	1.5	1.6	2.3	5.9	9.3	13.4	84.8

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Peoples Natural Gas uses the following data to develop forecasted volumes:

- Monthly heating degree days – Peoples uses a 20 year average which is calculated using data obtained from the National Oceanic Atmospheric Administration (NOAA).
- Number of customers – The historic test year was used as the baseline number of customers and then adjusted for expected growth. Refer to Exhibit No. 19, RR-7 for the load growth forecast.
- Winter gas price. The Company used the January 1st residential retail price history in its forecast.
- Residential Usage Per Customer (UPC) was determined using a regression model that is further described in Exhibit 19, RR-8.
- The UPC for large commercial and all industrial customers is based upon the historic test year usage. Small and medium commercial UPCs weather normalize the historic test year usage. Refer to Exhibit 19, RR-11 for additional detail.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Throughput and customer counts for the residential regression are taken from the Company's annual reports. An adjustment was made to Equitable Division data beginning with 2015 data through the present because some customers were classified differently due to a change in billing system. Winter pricing is taken from the Company's historical records. Weather data is supplied by the National Oceanic and Atmospheric Administration (NOAA).

Commercial and Industrial throughput and customer counts are taken directly from the Company's billing system.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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).

* * * * *

Small (1 – 1,000 mcf / year) and medium (1,001 – 25,000 mcf / year) commercial volumes were projected by weather normalizing the historic test year to 5,416 heating degree days (“HDDs”). 5,416 HDDs is the 20-year average for the period ending December 31, 2017 as obtained from the National Oceanographic Atmospheric Association (“NOAA”).

All industrial and large (25,000 mcf / year and above) commercial volumes are usually not significantly impacted by weather, so using historical usage patterns for this class of customer is more indicative of future usage. Forecasts were generated using the historic test year usage for these groups.

In all cases, the above described forecasting method was used to develop an average Usage Per Customer (“UPC”). The UPC is differentiated for groups of customers based upon customer type (commercial / industrial), rate class (SGS / MGS / LGS) and supply option (Retail Sales / Transportation Supplier).

The data used to generate the UPCs is provided electronically in the attached excel document. Refer to Exhibit No.19, RR-8 for the Residential UPC calculation.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Peoples did not analyze any independent variables which were excluded from the filed gas demand models.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

- 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.

* * * * *

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
Standard Data Request
Revenue Requirements**

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.

* * * * *

	2017 Plan			2018 Plan		
	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>
Lines & Services	\$ 57,903,000	\$ 65,651,000	\$ 123,554,000	\$ 109,080,000	\$ 78,000,000	\$ 187,080,000
M & R Stations	\$ 3,420,000	\$ 3,130,000	\$ 6,550,000	\$ 1,500,000	\$ 1,000,000	\$ 2,500,000
Smart Meters	\$ 7,000,000	\$ -	\$ 7,000,000	\$ 10,228,000	\$ -	\$ 10,228,000
Metering	\$ 4,299,550	\$ 2,510,794	\$ 6,810,344	\$ 4,737,500	\$ 3,308,750	\$ 8,046,250
Tools/Fleet	\$ 1,400,000	\$ 1,600,000	\$ 3,000,000	\$ 2,400,000	\$ 1,900,000	\$ 4,300,000
Bar Coding/Mapping Tech	\$ -	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000	\$ 2,700,000
TOTAL	\$ 74,022,550	\$ 72,891,794	\$ 146,914,344	\$ 129,295,500	\$ 85,558,750	\$ 214,854,250
Other Maintenance/Compliance Spend	\$ 13,176,100	\$ 1,447,946	\$ 14,624,046	\$ 4,362,500	\$ 2,186,250	\$ 6,548,750
Sustaining*	\$ 6,235,000	\$ 1,985,000	\$ 8,220,000	\$ 8,967,000	\$ 5,302,000	\$ 14,269,000
IT Projects	\$ 7,011,900	\$ 2,448,600	\$ 9,460,500	\$ 9,696,000	\$ 3,386,000	\$ 13,082,000
Grand Total	\$ 100,445,550	\$ 78,773,340	\$ 179,218,890	\$ 152,321,000	\$ 96,433,000	\$ 248,754,000

	FTY Plan - 10/18-9/19			FPFTY Plan - 11/19-10/20		
	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>
Lines & Services	\$ 102,946,000	\$ 97,107,000	\$ 200,053,000	\$ 94,967,000	\$ 92,910,000	\$ 187,877,000
M & R Stations	\$ 1,728,500	\$ 996,000	\$ 2,724,500	\$ 1,500,000	\$ 1,000,000	\$ 2,500,000
Smart Meters	\$ 11,325,000	\$ -	\$ 11,325,000	\$ 13,450,000	\$ 10,000,000	\$ 23,450,000
Metering	\$ 4,698,000	\$ 4,087,000	\$ 8,785,000	\$ 6,127,000	\$ 4,738,000	\$ 10,865,000
Tools/Fleet	\$ 1,184,000	\$ 1,089,000	\$ 2,273,000	\$ 415,000	\$ 190,000	\$ 605,000
Bar Coding/Mapping Tech	\$ 1,754,000	\$ 1,406,000	\$ 3,160,000	\$ 906,000	\$ 906,000	\$ 1,812,000
TOTAL	\$ 123,635,500	\$ 104,685,000	\$ 228,320,500	\$ 117,365,000	\$ 109,744,000	\$ 227,109,000
Other Maintenance/Compliance Spend	\$ 7,778,500	\$ 4,002,000	\$ 11,780,500	\$ 9,639,000	\$ 5,542,000	\$ 15,181,000
Sustaining*	\$ 13,203,900	\$ 5,490,600	\$ 18,694,500	\$ 12,711,500	\$ 4,673,000	\$ 17,384,500
IT Projects	\$ 11,884,000	\$ 6,150,000	\$ 18,034,000	\$ 12,326,000	\$ 7,332,000	\$ 19,658,000
Grand Total	\$ 156,501,900	\$ 120,327,600	\$ 276,829,500	\$ 152,041,500	\$ 127,291,000	\$ 279,332,500

** Includes: Telecom, IT Infrastructure, Cyber Security, Facilities, etc.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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 data available.

* * * * *

Please refer to pages 2 and 3 for three years of history and a current update for Peoples & Equitable construction expenditures.

	<u>A</u> 2015 Actuals			<u>B</u> 2015 Plan			<u>C = B - A</u> 2015 Variance			<u>% Var to Total</u>
	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	
Lines & Services	\$ 41,584,134	\$ 37,611,224	\$ 79,195,358	\$ 39,200,000	\$ 42,265,000	\$ 81,465,000	\$ (2,384,134)	\$ 4,653,776	\$ 2,269,642	2.8%
M & R Stations	\$ 3,713,632	\$ 77,630	\$ 3,791,262	\$ 3,000,000	\$ 300,000	\$ 3,300,000	\$ (713,632)	\$ 222,370	\$ (491,262)	-14.9%
Smart Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Metering	\$ 3,403,210	\$ 1,673,570	\$ 5,076,780	\$ 3,410,000	\$ 1,330,000	\$ 4,740,000	\$ 6,790	\$ (343,570)	\$ (336,780)	-7.1%
Tools/Fleet	\$ 3,163,083	\$ 193,287	\$ 3,356,371	\$ 2,500,000	\$ 900,000	\$ 3,400,000	\$ (663,083)	\$ 706,713	\$ 43,630	1.3%
Bar Coding/Mapping Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 51,864,059	\$ 39,555,711	\$ 91,419,770	\$ 48,110,000	\$ 44,795,000	\$ 92,905,000	\$ (3,754,059)	\$ 5,239,289	\$ 1,485,230	1.6%
Other Maintenance/Compliance Spend	\$ 2,360,909	\$ 595,888	\$ 2,956,797	\$ 2,920,000	\$ 220,000	\$ 3,140,000	\$ 559,091	\$ (375,888)	\$ 183,203	5.8%
Sustaining*	\$ 3,182,096	\$ 4,334,362	\$ 7,516,457	\$ 6,055,000	\$ 945,400	\$ 7,000,400	\$ 2,872,904	\$ (3,388,962)	\$ (516,057)	-7.4%
IT Projects	\$ 9,936,725	\$ 6,830,891	\$ 16,767,616	\$ 8,950,000	\$ 6,790,000	\$ 15,740,000	\$ (986,725)	\$ (40,891)	\$ (1,027,616)	-6.5%
Grand Total	\$ 67,343,788	\$ 51,316,852	\$ 118,660,640	\$ 66,035,000	\$ 52,750,400	\$ 118,785,400	\$ (1,308,788)	\$ 1,433,548	\$ 124,760	0.1%

	<u>A</u> 2016 Actuals			<u>B</u> 2016 Plan			<u>C = B - A</u> 2016 Variance			<u>% Var to Total</u>
	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	
Lines & Services	\$ 46,448,086	\$ 41,700,897	\$ 88,148,983	\$ 46,650,000	\$ 46,450,000	\$ 93,100,000	\$ 201,914	\$ 4,749,103	\$ 4,951,017	5.3%
M & R Stations	\$ 2,832,039	\$ 440,954	\$ 3,272,994	\$ 1,301,000	\$ 800,000	\$ 2,101,000	\$ (1,531,039)	\$ 359,046	\$ (1,171,994)	-55.8%
Smart Meters	\$ 4,489,351	\$ -	\$ 4,489,351	\$ 5,500,000	\$ -	\$ 5,500,000	\$ 1,010,649	\$ -	\$ 1,010,649	18.4%
Metering	\$ 3,716,720	\$ 1,555,643	\$ 5,272,362	\$ 4,335,000	\$ 1,693,350	\$ 6,028,350	\$ 618,280	\$ 137,707	\$ 755,988	12.5%
Tools/Fleet	\$ 2,185,514	\$ -	\$ 2,185,514	\$ 9,250,000	\$ -	\$ 9,250,000	\$ 7,064,486	\$ -	\$ 7,064,486	76.4%
Bar Coding/Mapping Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 59,671,710	\$ 43,697,494	\$ 103,369,204	\$ 67,036,000	\$ 48,943,350	\$ 115,979,350	\$ 7,364,290	\$ 5,245,856	\$ 12,610,146	10.9%
Other Maintenance/Compliance Spend	\$ 5,472,015	\$ 299,758	\$ 5,771,773	\$ 11,015,000	\$ 477,650	\$ 11,492,650	\$ 5,542,985	\$ 177,892	\$ 5,720,877	49.8%
Sustaining*	\$ 6,594,544	\$ 656,197	\$ 7,250,742	\$ 5,943,000	\$ 1,850,000	\$ 7,793,000	\$ (651,544)	\$ 1,193,803	\$ 542,259	7.0%
IT Projects	\$ 5,872,334	\$ 1,591,034	\$ 7,463,368	\$ 6,560,720	\$ 1,309,960	\$ 7,870,680	\$ 688,386	\$ (281,074)	\$ 407,312	5.2%
Grand Total	\$ 77,610,603	\$ 46,244,483	\$ 123,855,086	\$ 90,554,720	\$ 52,580,960	\$ 143,135,680	\$ 12,944,117	\$ 6,336,477	\$ 19,280,594	13.5%

* Includes: Telecom, IT Infrastructure, Cyber Security, Facilities, etc.

	<u>A</u> 2017 Actuals			<u>B</u> 2017 Plan			<u>C = B - A</u> 2017 Variance			<u>% Var to Total</u>
	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	
Lines & Services	\$ 69,321,295	\$ 59,737,461	\$ 129,058,756	\$ 57,903,000	\$ 65,651,000	\$ 123,554,000	\$ (11,418,295)	\$ 5,913,539	\$ (5,504,756)	-4.5%
M & R Stations	\$ 1,971,796	\$ 881,854	\$ 2,853,651	\$ 3,420,000	\$ 3,130,000	\$ 6,550,000	\$ 1,448,204	\$ 2,248,146	\$ 3,696,349	56.4%
Smart Meters	\$ 6,988,337	\$ -	\$ 6,988,337	\$ 7,000,000	\$ -	\$ 7,000,000	\$ 11,663	\$ -	\$ 11,663	0.2%
Metering	\$ 3,309,395	\$ 2,597,053	\$ 5,906,447	\$ 4,299,550	\$ 2,510,794	\$ 6,810,344	\$ 990,155	\$ (86,259)	\$ 903,897	13.3%
Tools/Fleet	\$ 8,978,936	\$ 246,051	\$ 9,224,987	\$ 1,400,000	\$ 1,600,000	\$ 3,000,000	\$ (7,578,936)	\$ 1,353,949	\$ (6,224,987)	-207.5%
Bar Coding/Mapping Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 90,569,758	\$ 63,462,419	\$ 154,032,177	\$ 74,022,550	\$ 72,891,794	\$ 146,914,344	\$ (16,547,208)	\$ 9,429,375	\$ (7,117,833)	-4.8%
Other Maintenance/Compliance Spend	\$ 12,072,898	\$ 970,283	\$ 13,043,182	\$ 13,176,100	\$ 1,447,946	\$ 14,624,046	\$ 1,103,202	\$ 477,663	\$ 1,580,865	10.8%
Sustaining*	\$ 6,421,710	\$ 1,119,339	\$ 7,541,049	\$ 6,235,000	\$ 1,985,000	\$ 8,220,000	\$ (186,710)	\$ 865,661	\$ 678,951	8.3%
IT Projects	\$ 6,086,379	\$ 1,898,320	\$ 7,984,699	\$ 7,011,900	\$ 2,448,600	\$ 9,460,500	\$ 925,521	\$ 550,280	\$ 1,475,801	15.6%
Grand Total	\$ 115,150,746	\$ 67,450,361	\$ 182,601,106	\$ 100,445,550	\$ 78,773,340	\$ 179,218,890	\$ (14,705,195)	\$ 11,322,980	\$ (3,382,216)	-1.9%
2018 September Year to Date										
	<u>A</u> 2018 Actuals			<u>B</u> 2018 Plan			<u>C = B - A</u> 2018 Variance			<u>% Var to Total</u>
	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	<u>PNG</u>	<u>EGC-PA</u>	<u>Combined</u>	
Lines & Services	\$ 67,422,339	\$ 53,820,097	\$ 121,242,436	\$ 86,494,828	\$ 61,774,341	\$ 148,269,169	\$ 19,072,489	\$ 7,954,244	\$ 27,026,733	18.2%
M & R Stations	\$ 1,173,073	\$ 456,763	\$ 1,629,836	\$ 1,134,000	\$ 763,500	\$ 1,897,500	\$ (39,073)	\$ 306,737	\$ 267,664	14.1%
Smart Meters	\$ 6,843,127	\$ -	\$ 6,843,127	\$ 7,671,000	\$ -	\$ 7,671,000	\$ 827,873	\$ -	\$ 827,873	10.8%
Metering	\$ 2,446,193	\$ 1,474,583	\$ 3,920,776	\$ 3,121,215	\$ 2,181,192	\$ 5,302,407	\$ 675,022	\$ 706,609	\$ 1,381,631	26.1%
Tools/Fleet	\$ 1,683,283	\$ 176,381	\$ 1,859,664	\$ 1,900,000	\$ 1,500,000	\$ 3,400,000	\$ 216,717	\$ 1,323,619	\$ 1,540,336	45.3%
Bar Coding/Mapping Tech	\$ 272,550	\$ 199,128	\$ 471,678	\$ 448,660	\$ 448,660	\$ 897,320	\$ 176,110	\$ 249,532	\$ 425,642	47.4%
TOTAL	\$ 79,840,565	\$ 56,126,952	\$ 135,967,517	\$ 100,769,704	\$ 66,667,693	\$ 167,437,396	\$ 20,929,138	\$ 10,540,741	\$ 31,469,879	18.8%
Other Maintenance/Compliance Spend	\$ 2,514,511	\$ 373,596	\$ 2,888,107	\$ 2,963,074	\$ 1,479,007	\$ 4,442,082	\$ 448,563	\$ 1,105,411	\$ 1,553,974	35.0%
Sustaining*	\$ 8,472,088	\$ 2,196,810	\$ 10,668,898	\$ 6,587,912	\$ 3,786,397	\$ 10,374,309	\$ (1,884,176)	\$ 1,589,587	\$ (294,589)	-2.8%
IT Projects	\$ 3,467,326	\$ 1,358,277	\$ 4,825,603	\$ 6,858,679	\$ 2,395,162	\$ 9,253,840	\$ 3,391,353	\$ 1,036,884	\$ 4,428,238	47.9%
Grand Total	\$ 94,294,491	\$ 60,055,635	\$ 154,350,125	\$ 117,179,369	\$ 74,328,259	\$ 191,507,628	\$ 22,884,878	\$ 14,272,624	\$ 37,157,502	19.4%

** Includes: Telecom, IT Infrastructure, Cyber Security, Facilities, etc.

Peoples Natural Gas Company LLC
§ Exhibit VI.I

RR.16. Please provide a breakdown of other gas revenue for the three preceding calendar years.

* * * * *

Peoples Natural Gas Company LLC (Combined)
Other Gas Revenues - FERC 495
by Calendar Year

Account Description	2017	2016	2015
Migration Rider Revenues	\$ (50)	\$ (452,625)	\$ 288,794
Over/Under Recovery Revenues	\$ 311,932	\$ 1,484,331	\$ 13,476
Over/Under Recovery Revenues - Unbilled	\$ (194,844)	\$ (279,906)	\$ (419,782)
Pooling & Metering	\$ 1,892,370	\$ 1,906,323	\$ 2,205,321
Production & Gathering	\$ 7,084,605	\$ 8,637,919	\$ 14,931,138
Off - System Sales	\$ 9,794,730	\$ 9,575,076	\$ 33,822,277
Other Miscellaneous Revenues	\$ 171,191	\$ 130,669	\$ 210,420
	\$ 19,059,935	\$ 21,001,787	\$ 51,051,642

Peoples Natural Gas Company LLC (PNG Only)
Other Gas Revenues - FERC 495
by Calendar Year

Account Description	2017	2016	2015
Migration Rider Revenues	\$ (53)	\$ (317,017)	\$ 301,917
Over/Under Recovery Revenues	\$ 311,779	\$ (696,188)	\$ 215,856
Over/Under Recovery Revenues - Unbilled	\$ (194,844)	\$ (279,906)	\$ (419,782)
Pooling & Metering	\$ 1,822,773	\$ 1,841,786	\$ 2,140,915
Production & Gathering	\$ 7,084,605	\$ 8,637,919	\$ 14,931,138
Off - System Sales	\$ 5,679,533	\$ 5,663,204	\$ 31,637,979
Other Miscellaneous Revenues	\$ 146,817	\$ 110,880	\$ 172,314
	\$ 14,850,611	\$ 14,960,678	\$ 48,980,335

Peoples Natural Gas Company LLC (PED Only)
Other Gas Revenues - FERC 495
by Calendar Year

Account Description	2017	2016	2015
Migration Rider Revenues	\$ 3	\$ (135,608)	\$ (13,123)
Over/Under Recovery Revenues	\$ 153	\$ 2,180,519	\$ (202,380)
Over/Under Recovery Revenues - Unbilled	\$ -	\$ -	\$ -
Pooling & Metering	\$ 69,597	\$ 64,538	\$ 64,406
Production & Gathering	\$ -	\$ -	\$ -
Off - System Sales	\$ 4,115,197	\$ 3,911,873	\$ 2,184,298
Other Miscellaneous Revenues	\$ 24,374	\$ 19,789	\$ 38,106
	\$ 4,209,324	\$ 6,041,109	\$ 2,071,307

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

- 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;
- a. depreciable utility plant in service;
 - b. nondepreciable utility plan in service;
 - c. construction work in progress;
 - d. accumulated deferred income tax;
 - e. materials and supplies;
 - f. customer advances for construction;
 - g. contributions in aid of construction;
 - h. accumulated depreciation;
 - i. prepayments by type;
 - j. customer deposits;
 - k. injury and damages reserve.

* * * * *

See pages 2 and 3 for each category in total and pages 4 and 5 for detail of prepayments by type, both by each division and by combined divisions for the historic test year. Amounts projected for the FTY and FPFTY are shown on Exhibit No. 8, Schedule No. 2.

* Note that Item h. includes accumulated amortization for items included in a.

Peoples Division
Monthly Balances by Account

Month	Peoples Division Depreciable Utility Plant in Service (a)	Peoples Division Nondepreciable Utility Plant in Service (b)	Peoples Division Construction Work in Progress (c)	Peoples Division Accumulated Deferred Income Tax (d)	Peoples Division Material & Supplies (e)	Peoples Division Customer Advances for Construction (f)	Peoples Division Contributions in Aid of Construction (g)	Peoples Division Accumulated Depreciation (h)	Peoples Division Prepayments by Type * (i)	Peoples Division Customer Deposits (j)	Peoples Division Injury & Damages Reserve (k)
Oct-17	\$ 1,375,605,033.33	\$ 756,642.77	\$ 22,523,911.23	\$ (135,054,834.00)	\$ 2,499,819.47	\$ (89,940.00)	\$ -	\$ (500,018,387.88)	\$ 4,863,680.33	\$ (1,964,222.45)	\$ (350,000.00)
Nov-17	\$ 1,381,808,309.15	\$ 756,642.77	\$ 23,762,780.65	\$ (138,417,579.00)	\$ 2,498,266.48	\$ (115,502.00)	\$ -	\$ (502,221,329.35)	\$ 4,252,669.72	\$ (1,982,128.86)	\$ (350,000.00)
Dec-17	\$ 1,400,773,041.43	\$ 917,301.10	\$ 13,188,912.20	\$ (81,666,973.55)	\$ 2,581,340.35	\$ (134,160.00)	\$ -	\$ (502,134,077.92)	\$ 4,146,918.23	\$ (1,991,571.72)	\$ (350,000.00)
Jan-18	\$ 1,397,530,961.57	\$ 917,301.10	\$ 12,894,457.26	\$ (85,704,868.55)	\$ 2,636,466.15	\$ (225,352.00)	\$ -	\$ (498,366,123.41)	\$ 4,771,077.85	\$ (1,963,781.14)	\$ (350,000.00)
Feb-18	\$ 1,404,666,824.22	\$ 917,301.10	\$ 8,214,820.59	\$ (88,269,677.55)	\$ 2,693,570.00	\$ (143,409.51)	\$ (86,942.49)	\$ (501,413,970.90)	\$ 4,459,159.02	\$ (1,983,164.33)	\$ (350,000.00)
Mar-18	\$ 1,411,658,398.13	\$ 917,301.10	\$ 9,112,031.33	\$ (85,042,226.55)	\$ 2,718,540.04	\$ (143,409.51)	\$ -	\$ (504,309,337.62)	\$ 5,407,893.77	\$ (1,862,737.57)	\$ (350,000.00)
Apr-18	\$ 1,417,599,589.67	\$ 917,301.10	\$ 10,663,161.95	\$ (85,516,971.55)	\$ 2,681,584.97	\$ (171,495.51)	\$ -	\$ (507,152,590.58)	\$ 5,111,725.05	\$ (1,764,622.70)	\$ (350,000.00)
May-18	\$ 1,428,630,852.63	\$ 917,301.10	\$ 11,739,101.80	\$ (85,524,274.55)	\$ 2,694,977.21	\$ (194,648.51)	\$ -	\$ (509,874,795.78)	\$ 4,286,155.50	\$ (1,718,572.30)	\$ (350,000.00)
Jun-18	\$ 1,437,444,624.16	\$ 917,301.10	\$ 12,020,425.04	\$ (85,843,824.55)	\$ 2,687,804.69	\$ (223,337.51)	\$ (2,450.00)	\$ (508,845,077.85)	\$ 4,551,455.98	\$ (1,762,832.04)	\$ (350,000.00)
Jul-18	\$ 1,448,377,199.20	\$ 917,301.10	\$ 12,451,931.51	\$ (85,685,411.55)	\$ 2,709,112.40	\$ (330,261.51)	\$ -	\$ (511,394,103.98)	\$ 5,001,323.00	\$ (1,817,894.24)	\$ (350,000.00)
Aug-18	\$ 1,465,258,159.28	\$ 917,301.10	\$ 12,228,577.57	\$ (85,592,028.55)	\$ 2,871,344.52	\$ (340,737.51)	\$ -	\$ (514,109,593.53)	\$ 4,345,156.56	\$ (1,851,947.25)	\$ (350,000.00)
Sep-18	\$ 1,475,524,635.72	\$ 917,301.10	\$ 12,675,454.96	\$ (85,596,276.55)	\$ 2,873,054.13	\$ (91,961.51)	\$ (295,095.00)	\$ (516,923,905.47)	\$ 4,478,821.78	\$ (1,946,580.00)	\$ (350,000.00)

Equitable Division
Monthly Balances by Account

Month	Equitable Division Depreciable Utility Plant in Service (a)	Equitable Division Nondepreciable Utility Plant in Service (b)	Equitable Division Construction Work in Progress (c)	Equitable Division Accumulated Deferred Income Tax (d)	Equitable Division Material & Supplies (e)	Equitable Division Customer Advances for Construction (f)	Equitable Division Contributions in Aid of Construction (g)	Equitable Division Accumulated Depreciation (h)	Equitable Division Prepayments by Type * (i)	Equitable Division Customer Deposits (j)	Equitable Division Injury & Damages Reserve (k)
Oct-17	\$ 1,133,260,563.96	\$ 900,834.77	\$ 4,435,386.11	\$ (82,137,529.00)	\$ 511,378.75	\$ (30,176.00)	\$ -	\$ (380,487,867.53)	\$ 2,181,017.72	\$ (1,090,282.83)	\$ (464,547.14)
Nov-17	\$ 1,137,781,125.10	\$ 900,834.77	\$ 4,814,420.26	\$ (83,648,975.00)	\$ 506,420.63	\$ (30,176.00)	\$ -	\$ (382,149,226.75)	\$ 1,866,502.31	\$ (1,076,431.56)	\$ (464,547.14)
Dec-17	\$ 1,141,398,277.79	\$ 900,834.77	\$ 3,675,483.30	\$ (49,589,310.00)	\$ 511,122.67	\$ (30,176.00)	\$ -	\$ (382,999,310.67)	\$ 1,890,098.71	\$ (1,067,845.09)	\$ (464,547.14)
Jan-18	\$ 1,143,711,411.02	\$ 900,834.77	\$ 4,054,979.29	\$ (49,958,642.00)	\$ 502,012.40	\$ (42,131.00)	\$ -	\$ (384,985,750.88)	\$ 1,911,724.38	\$ (1,089,957.49)	\$ (464,547.14)
Feb-18	\$ 1,149,213,109.93	\$ 900,834.77	\$ 3,287,532.39	\$ (50,184,299.00)	\$ 523,360.69	\$ (10,355.00)	\$ (31,776.00)	\$ (386,993,591.20)	\$ 1,610,925.78	\$ (1,106,295.17)	\$ (464,547.14)
Mar-18	\$ 1,152,895,544.27	\$ 902,702.16	\$ 2,834,999.55	\$ (54,766,671.00)	\$ 526,275.60	\$ (10,355.00)	\$ -	\$ (387,963,075.49)	\$ 1,488,832.95	\$ (1,008,935.53)	\$ (464,547.14)
Apr-18	\$ 1,159,251,484.12	\$ 902,702.16	\$ 2,688,457.48	\$ (55,448,621.00)	\$ 543,379.68	\$ (12,625.00)	\$ -	\$ (389,478,111.56)	\$ 1,873,893.76	\$ (992,135.38)	\$ (464,547.14)
May-18	\$ 1,168,867,241.70	\$ 902,702.16	\$ 3,047,875.51	\$ (55,408,145.00)	\$ 556,479.04	\$ (12,625.00)	\$ -	\$ (390,979,016.47)	\$ 1,608,559.13	\$ (968,769.33)	\$ (464,547.14)
Jun-18	\$ 1,176,980,021.98	\$ 902,702.16	\$ 4,074,678.96	\$ (54,321,386.00)	\$ 514,650.53	\$ (12,625.00)	\$ -	\$ (392,895,882.06)	\$ 1,941,733.50	\$ (970,673.48)	\$ (464,547.14)
Jul-18	\$ 1,183,526,888.58	\$ 902,702.16	\$ 4,800,041.20	\$ (54,185,944.00)	\$ 530,567.97	\$ (12,625.00)	\$ -	\$ (394,557,286.64)	\$ 1,588,727.63	\$ (987,478.05)	\$ (464,547.14)
Aug-18	\$ 1,189,496,487.94	\$ 902,702.16	\$ 4,848,962.14	\$ (54,041,736.00)	\$ 526,022.43	\$ (107,259.47)	\$ (1,042.00)	\$ (396,271,294.76)	\$ 1,366,381.91	\$ (1,008,938.07)	\$ (464,547.14)
Sep-18	\$ 1,194,659,833.02	\$ 902,702.16	\$ 4,814,624.28	\$ (53,875,444.00)	\$ 530,091.96	\$ (27,341.00)	\$ (106,589.47)	\$ (397,963,639.38)	\$ 1,914,130.68	\$ (1,027,975.78)	\$ (464,547.14)

Combined
Monthly Balances by Account

Month	Combined Depreciable Utility Plant in Service (a)	Combined Nondepreciable Utility Plant in Service (b)	Combined Construction Work in Progress (c)	Combined Accumulated Deferred Income Tax (d)	Combined Material & Supplies (e)	Combined Customer Advances for Construction (f)	Combined Contributions in Aid of Construction (g)	Combined Accumulated Depreciation (h)	Combined Prepayments by Type * (i)	Combined Customer Deposits (j)	Combined Injury & Damages Reserve (k)
Oct-17	\$ 2,508,865,597.29	\$ 1,657,477.54	\$ 26,959,297.34	\$ (217,192,363.00)	\$ 3,011,198.22	\$ (120,116.00)	\$ -	\$ (880,506,255.41)	\$ 7,044,698.05	\$ (3,054,505.28)	\$ (814,547.14)
Nov-17	\$ 2,519,589,434.25	\$ 1,657,477.54	\$ 28,577,200.91	\$ (222,066,554.00)	\$ 3,004,687.11	\$ (145,678.00)	\$ -	\$ (884,370,556.10)	\$ 6,119,172.03	\$ (3,058,560.42)	\$ (814,547.14)
Dec-17	\$ 2,542,171,319.22	\$ 1,818,135.87	\$ 16,864,395.50	\$ (131,256,283.55)	\$ 3,092,463.02	\$ (164,336.00)	\$ -	\$ (885,133,388.59)	\$ 6,037,016.94	\$ (3,059,416.81)	\$ (814,547.14)
Jan-18	\$ 2,541,242,372.59	\$ 1,818,135.87	\$ 16,949,436.55	\$ (135,663,510.55)	\$ 3,138,478.55	\$ (267,483.00)	\$ -	\$ (883,351,874.29)	\$ 6,682,802.23	\$ (3,053,738.63)	\$ (814,547.14)
Feb-18	\$ 2,553,879,934.15	\$ 1,818,135.87	\$ 11,502,352.98	\$ (138,453,976.55)	\$ 3,216,930.69	\$ (153,764.51)	\$ (118,718.49)	\$ (888,407,562.10)	\$ 6,070,084.80	\$ (3,089,459.50)	\$ (814,547.14)
Mar-18	\$ 2,564,553,942.40	\$ 1,820,003.26	\$ 11,947,030.88	\$ (139,808,897.55)	\$ 3,244,815.64	\$ (153,764.51)	\$ -	\$ (892,272,413.11)	\$ 6,896,726.72	\$ (2,871,673.10)	\$ (814,547.14)
Apr-18	\$ 2,576,851,073.79	\$ 1,820,003.26	\$ 13,351,619.43	\$ (140,965,592.55)	\$ 3,224,964.65	\$ (184,120.51)	\$ -	\$ (896,630,702.14)	\$ 6,985,618.81	\$ (2,756,758.08)	\$ (814,547.14)
May-18	\$ 2,597,498,094.33	\$ 1,820,003.26	\$ 14,786,977.31	\$ (140,932,419.55)	\$ 3,251,456.25	\$ (207,273.51)	\$ -	\$ (900,853,812.25)	\$ 5,894,714.63	\$ (2,687,341.63)	\$ (814,547.14)
Jun-18	\$ 2,614,424,646.14	\$ 1,820,003.26	\$ 16,095,104.00	\$ (140,165,210.55)	\$ 3,202,455.22	\$ (235,962.51)	\$ (2,450.00)	\$ (901,740,959.91)	\$ 6,493,189.48	\$ (2,733,505.52)	\$ (814,547.14)
Jul-18	\$ 2,631,904,087.78	\$ 1,820,003.26	\$ 17,251,972.71	\$ (139,871,355.55)	\$ 3,239,680.37	\$ (342,886.51)	\$ -	\$ (905,951,390.62)	\$ 6,590,050.63	\$ (2,805,372.29)	\$ (814,547.14)
Aug-18	\$ 2,654,754,647.22	\$ 1,820,003.26	\$ 17,077,539.71	\$ (139,633,764.55)	\$ 3,397,366.95	\$ (447,996.98)	\$ (1,042.00)	\$ (910,380,888.29)	\$ 5,711,538.47	\$ (2,860,885.32)	\$ (814,547.14)
Sep-18	\$ 2,670,184,468.74	\$ 1,820,003.26	\$ 17,490,079.24	\$ (139,471,720.55)	\$ 3,403,146.09	\$ (119,302.51)	\$ (401,684.47)	\$ (914,887,544.85)	\$ 6,392,952.46	\$ (2,974,555.78)	\$ (814,547.14)

Peoples Natural Gas Company LLC
Peoples Division
Prepayments by Type

Month						FERC 9165000
	Insurance	Computer Maintenance	Leases	Health Insurance	Miscellaneous	Cumulative Balances
Oct-17	\$1,847,392.96	\$1,282,561.96	\$247,199.16	\$276,603.36	\$1,209,922.89	\$4,863,680.33
Nov-17	\$1,681,960.38	\$1,316,434.47	\$247,199.16	\$207,274.64	\$799,801.07	\$4,252,669.72
Dec-17	\$1,628,768.46	\$2,061,335.15	\$247,199.16	\$143,695.96	\$65,919.50	\$4,146,918.23
Jan-18	\$1,685,634.27	\$2,096,881.46	\$247,199.16	\$632,445.96	\$108,917.00	\$4,771,077.85
Feb-18	\$1,518,661.33	\$1,877,001.07	\$247,199.16	\$587,945.96	\$228,351.50	\$4,459,159.02
Mar-18	\$1,351,688.40	\$1,858,668.45	\$247,199.16	\$688,570.96	\$1,261,766.80	\$5,407,893.77
Apr-18	\$1,144,545.72	\$1,962,858.70	\$247,199.16	\$661,941.30	\$1,095,180.17	\$5,111,725.05
May-18	\$937,403.04	\$1,826,314.25	\$247,199.16	\$340,732.96	\$934,506.09	\$4,286,155.50
Jun-18	\$730,260.36	\$1,697,828.93	\$247,199.16	\$445,570.96	\$1,430,596.57	\$4,551,455.98
Jul-18	\$523,117.69	\$1,493,993.91	\$247,199.16	\$407,750.13	\$2,329,262.11	\$5,001,323.00
Aug-18	\$315,974.33	\$1,466,590.12	\$247,199.16	\$357,670.97	\$1,957,721.98	\$4,345,156.56
Sep-18	\$81,063.86	\$1,657,843.23	\$247,199.16	\$306,729.31	\$2,185,986.22	\$4,478,821.78

Peoples Natural Gas Company LLC
Equitable Division
Prepayments by Type

Month						FERC 9165000
	Insurance	Computer Maintenance	Leases	Health Insurance	Miscellaneous	Cumulative Balances
Oct-17	\$1,380,401.38	\$398,868.11	\$147,732.25	\$55,308.34	\$198,707.64	\$2,181,017.72
Nov-17	\$1,237,744.32	\$371,338.23	\$101,764.84	\$52,654.17	\$103,000.75	\$1,866,502.31
Dec-17	\$1,172,954.62	\$582,250.64	\$61,911.94	\$50,000.00	\$22,981.51	\$1,890,098.71
Jan-18	\$1,217,715.08	\$612,847.36	\$14,911.94	\$66,250.00	\$0.00	\$1,911,724.38
Feb-18	\$1,083,958.26	\$545,217.58	(\$30,838.06)	\$12,588.00	\$0.00	\$1,610,925.78
Mar-18	\$950,201.44	\$546,018.05	(\$79,063.06)	\$19,963.00	\$51,713.52	\$1,488,832.95
Apr-18	\$800,369.57	\$568,888.61	\$434,972.95	\$17,949.11	\$51,713.52	\$1,873,893.76
May-18	\$650,537.70	\$560,740.22	\$381,943.21	\$15,338.00	\$0.00	\$1,608,559.13
Jun-18	\$500,705.83	\$569,028.34	\$335,975.80	\$15,625.00	\$520,398.53	\$1,941,733.50
Jul-18	\$350,873.97	\$506,217.57	\$290,008.39	\$15,229.17	\$426,398.53	\$1,588,727.63
Aug-18	\$201,041.94	\$576,705.04	\$244,040.98	\$12,666.67	\$331,927.28	\$1,366,381.91
Sep-18	\$44,629.32	\$778,709.67	\$198,073.57	\$10,270.84	\$882,447.28	\$1,914,130.68

**Peoples Natural Gas Company LLC
Combined
Prepayments by Type**

Month	Insurance	Computer Maintenance	Leases	Health Insurance	Miscellaneous	FERC 9165000 Cumulative
						Balances
Oct-17	\$3,227,794.34	\$1,681,430.07	\$394,931.41	\$331,911.70	\$1,408,630.53	\$7,044,698.05
Nov-17	\$2,919,704.70	\$1,687,772.70	\$348,964.00	\$259,928.81	\$902,801.82	\$6,119,172.03
Dec-17	\$2,801,723.08	\$2,643,585.79	\$309,111.10	\$193,695.96	\$88,901.01	\$6,037,016.94
Jan-18	\$2,903,349.35	\$2,709,728.82	\$262,111.10	\$698,695.96	\$108,917.00	\$6,682,802.23
Feb-18	\$2,602,619.59	\$2,422,218.65	\$216,361.10	\$600,533.96	\$228,351.50	\$6,070,084.80
Mar-18	\$2,301,889.84	\$2,404,686.50	\$168,136.10	\$708,533.96	\$1,313,480.32	\$6,896,726.72
Apr-18	\$1,944,915.29	\$2,531,747.31	\$682,172.11	\$679,890.41	\$1,146,893.69	\$6,985,618.81
May-18	\$1,587,940.74	\$2,387,054.47	\$629,142.37	\$356,070.96	\$934,506.09	\$5,894,714.63
Jun-18	\$1,230,966.19	\$2,266,857.27	\$583,174.96	\$461,195.96	\$1,950,995.10	\$6,493,189.48
Jul-18	\$873,991.66	\$2,000,211.48	\$537,207.55	\$422,979.30	\$2,755,660.64	\$6,590,050.63
Aug-18	\$517,016.27	\$2,043,295.16	\$491,240.14	\$370,337.64	\$2,289,649.26	\$5,711,538.47
Sep-18	\$125,693.18	\$2,436,552.90	\$445,272.73	\$317,000.15	\$3,068,433.50	\$6,392,952.46

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 18. Please provide a copy of all workpapers supporting the Company's lead/lag study.

* * * * *

See Attachment EJP-1 to testimony of Eric Petrichevich.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

<u>Line No.</u>	Combined	12/31/2015	12/31/2016	12/31/2017	TME 9/30/2018
	Labor				
1	O&M Expense	\$ 68,950,500	\$ 59,909,633	\$ 62,263,602	\$ 67,189,496
2	Capital Expenditures	\$ 24,568,294	\$ 31,830,013	\$ 37,841,103	\$ 41,952,163
3	Total Gross Labor (Ln 1 + Ln 2)	\$ 93,518,794	\$ 91,739,647	\$ 100,104,705	\$ 109,141,659
4	O&M Percentage (Ln 1 / Ln 3)	73.73%	65.30%	62.20%	61.56%

<u>Line No.</u>	Peoples Division	12/31/2015	12/31/2016	12/31/2017	TME 9/30/2018
	Labor				
5	O&M Expense	\$ 45,409,803	\$ 42,415,738	\$ 42,494,400	\$ 44,837,336
6	Capital Expenditures	\$ 16,244,381	\$ 21,831,739	\$ 24,402,856	\$ 26,172,380
7	Total Gross Labor (Ln 5 + Ln 6)	\$ 61,654,184	\$ 64,247,477	\$ 66,897,256	\$ 71,009,716
8	O&M Percentage (Ln 5 / Ln 7)	73.65%	66.02%	63.52%	63.14%

<u>Line No.</u>	Equitable Division	12/31/2015	12/31/2016	12/31/2017	TME 9/30/2018
	Labor				
9	O&M Expense	\$ 23,540,697	\$ 17,493,895	\$ 19,769,202	\$ 22,352,160
10	Capital Expenditures	\$ 8,323,913	\$ 9,998,274	\$ 13,438,247	\$ 15,779,783
11	Total Gross Labor (Ln 9 + Ln 10)	\$ 31,864,610	\$ 27,492,170	\$ 33,207,449	\$ 38,131,943
12	O&M Percentage (Ln 9 / Ln 11)	73.88%	63.63%	59.53%	58.62%

**Peoples Natural Gas Company LLC
Combined**

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.

* * * * *

The future test year labor claim includes additional positions. Please refer to Exhibit No. 4, Schedule 1 and the testimony of Andrew Wachter for further information.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Routine and/or normal position vacancies which occur as a result of terminations or retirements were assumed to be filled with employees with equivalent pay. The associated amounts are included in the annualized adjustments for both the Historical and Future Test Years.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Actual Premiums 2017 - 2018

Type of Coverage	Total Premiums	Peoples Division Share of Total Premiums	Equitable Division Share of Total Premiums	Combined Share of Total Premiums
Directors & Officers Liability	\$ 219,848	\$ 102,801	\$ 77,606	\$ 180,407
Executives Risk, Crime & Fiduciary Insurance	\$ 103,154	\$ 48,235	\$ 36,413	\$ 84,648
Non-owned Aircraft Liability Insurance	\$ 10,000	\$ 4,676	\$ 3,530	\$ 8,206
Excess Liability Insurance	\$ 3,747,603	\$ 1,741,755	\$ 1,314,884	\$ 3,056,639
Property Insurance	\$ 291,229	\$ 136,179	\$ 102,804	\$ 238,982
Automotive Insurance	\$ 298,566	\$ 167,645	\$ 67,088	\$ 234,733
General Commercial Liability Insurance	\$ 83,171	\$ 46,701	\$ 18,689	\$ 65,389
Cyber Security Liability Insurance	\$ 497,263	\$ 244,255	\$ 178,517	\$ 422,773
Workers' Compensation Insurance	\$ 484,941	\$ 327,190	\$ 77,542	\$ 404,732
Railroad Protective Liability	\$ 4,289	\$ 4,289	\$ -	\$ 4,289
Total Premiums	\$ 5,740,064	\$ 2,823,725	\$ 1,877,073	\$ 4,700,798

Note: Policy Period is 9/30/2017 - 9/30/2018 except for Cyber Security Liability - 1/02/2018 - 1/02/2019 and Railroad Protective Liability - 6/26/2018 - 9/30/2019.

Estimated Premiums 2018 - 2019

Type of Coverage	Total Premiums	Peoples Division Share of Total Premiums	Equitable Division Share of Total Premiums	Combined Share of Total Premiums
Directors & Officers Liability	\$ 219,989	\$ 91,273	\$ 67,097	\$ 158,370
Executives Risk, Crime & Fiduciary Insurance	\$ 103,848	\$ 43,086	\$ 31,674	\$ 74,760
Non-owned Aircraft Liability Insurance	\$ 10,000	\$ 4,149	\$ 3,050	\$ 7,199
Excess Liability Insurance	\$ 4,046,880	\$ 1,679,050	\$ 1,234,299	\$ 2,913,349
Property Insurance	\$ 316,278	\$ 131,224	\$ 96,465	\$ 227,689
Automotive Insurance	\$ 301,561	\$ 174,031	\$ 68,243	\$ 242,274
General Commercial Liability Insurance	\$ 98,618	\$ 56,913	\$ 22,317	\$ 79,230
Cyber Security Liability Insurance	\$ 497,263	\$ 244,256	\$ 178,517	\$ 422,773
Workers' Compensation Insurance	\$ 547,015	\$ 298,397	\$ 177,506	\$ 475,903
Railroad Protective Liability	\$ 4,289	\$ 4,289	\$ -	\$ 4,289
Total Premiums	\$ 6,145,741	\$ 2,726,668	\$ 1,879,168	\$ 4,605,836

Note: Policy Period is 9/30/2018 - 9/30/2019 except for Cyber Security Liability - 1/02/2018 - 1/02/2019; Non-owned Aircraft Liability Insurance - 03/09/2018 - 03/09/2021 and Railroad Protective Liability - 6/26/2018 - 9/30/2019.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 23. Please provide a copy of the Company's two most recent FERC Form 2.

* * * * *

Peoples Natural Gas Company LLC does not file FERC Form 2. The company does file an Annual Report with the Pennsylvania Public Utility Commission (Pa PUC) and those reports are available on the Pa PUC's website.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 24. Please provide a description of each employee benefit program or plan.

* * * * *

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
Standard Data Request
Revenue Requirements**

RR 25. Please provide a description of the Company's merit and cost of living wage rate increase policies.

* * * * *

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
Standard Data Request
Revenue Requirements**

- 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).

* * * * *

Refer to page 2 for the response to item a, page 3 for PNG Division b, c and e responses, page 4 for PED Division b, c and e responses, and page 5 for combined companies b, c and e responses.

Item d is not applicable.

**Peoples Natural Gas Company LLC
Combined
Schedule of FTEs Between Union and Non-Union**

Prior To Historical Test Year			
	Union	Non-Union	Total
10/31/2016	614	348	962
11/30/2016	615	350	965
12/31/2016	614	348	962
1/31/2017	638	346	984
2/28/2017	638	356	994
3/31/2017	670	356	1026
4/30/2017	673	359	1032
5/31/2017	681	365	1046
6/30/2017	674	379	1053
7/31/2017	686	381	1067
8/31/2017	684	382	1066
9/30/2017	691	386	1077

Historical Test Year			
Date	Union	Non-Union	Total
10/31/2017	687	390	1077
11/30/2017	686	390	1076
12/31/2017	686	389	1075
1/31/2018	693	391	1084
2/28/2018	701	392	1093
3/31/2018	699	393	1092
4/30/2018	711	397	1108
5/31/2018	720	393	1113
6/30/2018	734	398	1132
7/31/2018	733	404	1137
8/31/2018	738	404	1142
9/30/2018	743	400	1143

Peoples Natural Gas Company LLC
Peoples Division
Schedule of Regular, Overtime & Other Payroll between Expensed and Capitalized

**b. Regular
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 1,369,154	\$ 2,110,565	10/31/2017	\$ 2,056,393	\$ 2,753,788
11/30/2016	\$ 1,526,312	\$ 2,069,009	11/30/2017	\$ 1,711,610	\$ 3,206,128
12/31/2016	\$ 2,789,998	\$ 479,296	12/31/2017	\$ 1,891,659	\$ 2,779,183
1/31/2017	\$ 814,854	\$ 5,173,694	1/31/2018	\$ 490,046	\$ 3,512,991
2/28/2017	\$ 982,580	\$ 3,902,526	2/28/2018	\$ 1,056,982	\$ 2,731,247
3/31/2017	\$ 1,485,934	\$ 3,256,849	3/31/2018	\$ 1,143,418	\$ 2,881,452
4/30/2017	\$ 1,328,646	\$ 2,997,300	4/30/2018	\$ 1,282,461	\$ 2,697,237
5/31/2017	\$ 1,580,488	\$ 2,746,626	5/31/2018	\$ 2,158,658	\$ 2,366,512
6/30/2017	\$ 1,600,659	\$ 2,052,715	6/30/2018	\$ 2,077,801	\$ 2,009,127
7/31/2017	\$ 1,169,732	\$ 3,532,241	7/31/2018	\$ 1,906,974	\$ 2,501,445
8/31/2017	\$ 2,589,307	\$ 1,237,916	8/31/2018	\$ 2,201,209	\$ 2,393,646
9/30/2017	\$ 1,839,142	\$ 840,769	9/30/2018	\$ 1,507,595	\$ 2,457,039

**c. Overtime
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 247,649	\$ 381,754	10/31/2017	\$ 255,165	\$ 341,701
11/30/2016	\$ 272,331	\$ 369,161	11/30/2017	\$ 277,327	\$ 519,478
12/31/2016	\$ 602,621	\$ 103,525	12/31/2017	\$ 241,562	\$ 354,898
1/31/2017	\$ 141,946	\$ 901,246	1/31/2018	\$ 296,328	\$ 2,124,285
2/28/2017	\$ 125,507	\$ 498,480	2/28/2018	\$ 143,044	\$ 369,627
3/31/2017	\$ 185,785	\$ 407,201	3/31/2018	\$ 210,321	\$ 530,017
4/30/2017	\$ 177,697	\$ 400,867	4/30/2018	\$ 203,061	\$ 427,073
5/31/2017	\$ 194,485	\$ 337,982	5/31/2018	\$ 314,851	\$ 345,167
6/30/2017	\$ 187,442	\$ 240,379	6/30/2018	\$ 298,241	\$ 288,384
7/31/2017	\$ 126,083	\$ 380,734	7/31/2018	\$ 265,026	\$ 347,645
8/31/2017	\$ 317,459	\$ 151,773	8/31/2018	\$ 339,575	\$ 369,262
9/30/2017	\$ 227,073	\$ 103,807	9/30/2018	\$ 308,792	\$ 503,261

**e. Other APIP / Incentive
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 215,110	\$ 331,595	10/31/2017	\$ 452,812	\$ 606,376
11/30/2016	\$ 258,151	\$ 349,940	11/30/2017	\$ 272,542	\$ 510,517
12/31/2016	\$ 699,408	\$ 120,152	12/31/2017	\$ 611,336	\$ 898,162
1/31/2017	\$ 127,243	\$ 807,898	1/31/2018	\$ 97,500	\$ 698,951
2/28/2017	\$ 169,875	\$ 674,695	2/28/2018	\$ 172,925	\$ 446,839
3/31/2017	\$ 221,545	\$ 485,578	3/31/2018	\$ 270,647	\$ 682,041
4/30/2017	\$ 212,976	\$ 480,453	4/30/2018	\$ 195,419	\$ 410,999
5/31/2017	\$ 245,216	\$ 426,145	5/31/2018	\$ 293,221	\$ 321,455
6/30/2017	\$ 312,740	\$ 401,064	6/30/2018	\$ 332,386	\$ 321,400
7/31/2017	\$ 351,474	\$ 1,061,348	7/31/2018	\$ 247,594	\$ 324,778
8/31/2017	\$ 337,289	\$ 161,254	8/31/2018	\$ 281,948	\$ 306,597
9/30/2017	\$ 327,354	\$ 149,651	9/30/2018	\$ 305,950	\$ 498,629

Peoples Natural Gas Company LLC
Equitable Division
Schedule of Regular, Overtime & Other Payroll between Expensed and Capitalized

**b. Regular
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 872,787	\$ 685,196	10/31/2017	\$ 632,891	\$ 656,373
11/30/2016	\$ 840,891	\$ 951,184	11/30/2017	\$ 853,414	\$ 576,709
12/31/2016	\$ 1,197,609	\$ 244,127	12/31/2017	\$ 1,027,152	\$ 298,751
1/31/2017	\$ 335,475	\$ 1,464,663	1/31/2018	\$ 367,389	\$ 2,667,614
2/28/2017	\$ 398,239	\$ 1,228,290	2/28/2018	\$ 694,178	\$ 1,910,867
3/31/2017	\$ 780,707	\$ 1,146,178	3/31/2018	\$ 752,195	\$ 2,164,197
4/30/2017	\$ 562,818	\$ 1,127,392	4/30/2018	\$ 1,107,992	\$ 1,654,431
5/31/2017	\$ 935,901	\$ 1,131,152	5/31/2018	\$ 1,585,105	\$ 1,400,078
6/30/2017	\$ 1,275,597	\$ 564,838	6/30/2018	\$ 1,420,422	\$ 1,319,567
7/31/2017	\$ 592,144	\$ 1,767,116	7/31/2018	\$ 1,218,120	\$ 1,655,575
8/31/2017	\$ 1,420,267	\$ 1,401,299	8/31/2018	\$ 1,376,164	\$ 1,621,835
9/30/2017	\$ 543,139	\$ 2,336,424	9/30/2018	\$ 1,238,917	\$ 1,381,939

**c. Overtime
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 157,868	\$ 123,937	10/31/2017	\$ 109,421	\$ 113,481
11/30/2016	\$ 150,035	\$ 169,714	11/30/2017	\$ 199,854	\$ 135,055
12/31/2016	\$ 258,676	\$ 52,730	12/31/2017	\$ 164,496	\$ 47,844
1/31/2017	\$ 58,439	\$ 255,141	1/31/2018	\$ 134,402	\$ 975,892
2/28/2017	\$ 50,868	\$ 156,893	2/28/2018	\$ 73,552	\$ 202,467
3/31/2017	\$ 97,611	\$ 143,306	3/31/2018	\$ 90,119	\$ 259,287
4/30/2017	\$ 75,273	\$ 150,780	4/30/2018	\$ 137,600	\$ 205,462
5/31/2017	\$ 115,166	\$ 139,192	5/31/2018	\$ 178,571	\$ 157,727
6/30/2017	\$ 149,376	\$ 66,144	6/30/2018	\$ 166,768	\$ 154,927
7/31/2017	\$ 63,826	\$ 190,474	7/31/2018	\$ 117,672	\$ 159,931
8/31/2017	\$ 174,130	\$ 171,805	8/31/2018	\$ 171,273	\$ 201,848
9/30/2017	\$ 67,060	\$ 288,471	9/30/2018	\$ 184,531	\$ 205,834

**e. Other APIP / Incentive
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 137,125	\$ 107,652	10/31/2017	\$ 45,993	\$ 47,699
11/30/2016	\$ 142,223	\$ 160,878	11/30/2017	\$ 55,479	\$ 37,491
12/31/2016	\$ 300,221	\$ 61,199	12/31/2017	\$ 455,813	\$ 132,575
1/31/2017	\$ 52,386	\$ 228,714	1/31/2018	\$ 40,955	\$ 297,376
2/28/2017	\$ 68,850	\$ 212,355	2/28/2018	\$ 86,926	\$ 239,281
3/31/2017	\$ 116,399	\$ 170,889	3/31/2018	\$ 132,042	\$ 379,907
4/30/2017	\$ 90,217	\$ 180,716	4/30/2018	\$ 136,517	\$ 203,844
5/31/2017	\$ 145,207	\$ 175,500	5/31/2018	\$ 182,299	\$ 161,019
6/30/2017	\$ 249,229	\$ 110,359	6/30/2018	\$ 170,427	\$ 158,326
7/31/2017	\$ 177,924	\$ 530,973	7/31/2018	\$ 131,511	\$ 178,739
8/31/2017	\$ 185,007	\$ 182,537	8/31/2018	\$ 148,765	\$ 175,322
9/30/2017	\$ 96,675	\$ 415,867	9/30/2018	\$ 190,858	\$ 212,891

Peoples Natural Gas Company LLC
Combined
Schedule of Regular, Overtime & Other Payroll between Expensed and Capitalized

**b. Regular
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 2,241,941	\$ 2,795,761	10/31/2017	\$ 2,689,284	\$ 3,410,160
11/30/2016	\$ 2,367,203	\$ 3,020,193	11/30/2017	\$ 2,565,024	\$ 3,782,838
12/31/2016	\$ 3,987,607	\$ 723,423	12/31/2017	\$ 2,918,811	\$ 3,077,934
1/31/2017	\$ 1,150,329	\$ 6,638,357	1/31/2018	\$ 857,435	\$ 6,180,605
2/28/2017	\$ 1,380,819	\$ 5,130,816	2/28/2018	\$ 1,751,160	\$ 4,642,114
3/31/2017	\$ 2,266,641	\$ 4,403,026	3/31/2018	\$ 1,895,613	\$ 5,045,649
4/30/2017	\$ 1,891,464	\$ 4,124,692	4/30/2018	\$ 2,390,453	\$ 4,351,667
5/31/2017	\$ 2,516,389	\$ 3,877,778	5/31/2018	\$ 3,743,762	\$ 3,766,591
6/30/2017	\$ 2,876,256	\$ 2,617,554	6/30/2018	\$ 3,498,223	\$ 3,328,694
7/31/2017	\$ 1,761,876	\$ 5,299,357	7/31/2018	\$ 3,125,095	\$ 4,157,020
8/31/2017	\$ 4,009,575	\$ 2,639,215	8/31/2018	\$ 3,577,373	\$ 4,015,480
9/30/2017	\$ 2,382,281	\$ 3,177,193	9/30/2018	\$ 2,746,512	\$ 3,838,979

**c. Overtime
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 405,517	\$ 505,691	10/31/2017	\$ 364,586	\$ 455,181
11/30/2016	\$ 422,366	\$ 538,875	11/30/2017	\$ 477,181	\$ 654,533
12/31/2016	\$ 861,296	\$ 156,255	12/31/2017	\$ 406,058	\$ 402,742
1/31/2017	\$ 200,385	\$ 1,156,387	1/31/2018	\$ 430,730	\$ 3,100,177
2/28/2017	\$ 176,376	\$ 655,372	2/28/2018	\$ 216,597	\$ 572,095
3/31/2017	\$ 283,396	\$ 550,507	3/31/2018	\$ 300,440	\$ 789,304
4/30/2017	\$ 252,970	\$ 551,648	4/30/2018	\$ 340,662	\$ 632,535
5/31/2017	\$ 309,651	\$ 477,174	5/31/2018	\$ 493,422	\$ 502,894
6/30/2017	\$ 336,818	\$ 306,523	6/30/2018	\$ 465,009	\$ 443,311
7/31/2017	\$ 189,909	\$ 571,208	7/31/2018	\$ 382,699	\$ 507,576
8/31/2017	\$ 491,590	\$ 323,578	8/31/2018	\$ 510,848	\$ 571,110
9/30/2017	\$ 294,133	\$ 392,278	9/30/2018	\$ 493,323	\$ 709,095

**e. Other APIP / Incentive
Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
10/31/2016	\$ 352,235	\$ 439,247	10/31/2017	\$ 498,805	\$ 654,075
11/30/2016	\$ 400,375	\$ 510,818	11/30/2017	\$ 328,021	\$ 548,008
12/31/2016	\$ 999,629	\$ 181,351	12/31/2017	\$ 1,067,149	\$ 1,030,736
1/31/2017	\$ 179,630	\$ 1,036,612	1/31/2018	\$ 138,456	\$ 996,326
2/28/2017	\$ 238,725	\$ 887,050	2/28/2018	\$ 259,851	\$ 686,120
3/31/2017	\$ 337,944	\$ 656,467	3/31/2018	\$ 402,689	\$ 1,061,948
4/30/2017	\$ 303,193	\$ 661,169	4/30/2018	\$ 331,936	\$ 614,843
5/31/2017	\$ 390,423	\$ 601,645	5/31/2018	\$ 475,519	\$ 482,474
6/30/2017	\$ 561,969	\$ 511,423	6/30/2018	\$ 502,813	\$ 479,726
7/31/2017	\$ 529,398	\$ 1,592,321	7/31/2018	\$ 379,105	\$ 503,517
8/31/2017	\$ 522,297	\$ 343,790	8/31/2018	\$ 430,712	\$ 481,919
9/30/2017	\$ 424,029	\$ 565,518	9/30/2018	\$ 496,808	\$ 711,520

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

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
Standard Data Request
Revenue Requirements**

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.

* * * * *

Category	2015	2016	2017	2018
Effective Date	1-Mar	28-Feb	26-Feb	25-Feb
Non-Union	3.20%	2.99%	3.00%	3.00%
Effective Date	1-Nov	21-Jan	29-Oct	*
Union-612	-	2.50%	4.50%	
Effective Date		30-Oct		
Union-612		2.50%		
Effective Date	1-Mar	28-Feb	26-Feb	25-Feb
Union-USW Service Company	-	2.50%	2.50%	2.50%
Effective Date	19-Jan	18-Jan	16-Jan	15-Jan
Union-IBEW	2.50%	2.50%	2.50%	2.50%

* 612 contract negotiations not complete as of 9/30/2018

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Peoples Division has experienced no gains or losses on utility property sold within the last three years and does not anticipate any utility property sales during the future test year.

Equitable Division recorded \$1,496,791.21 associated with the disposition of well assets in 2017. The amount recorded primarily represents the elimination of an estimated plugging and abandoning liability for those wells. Equitable Division does not anticipate any utility property sales during the future test year.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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

* * * * *

**Exhibit No. 19, RR-30
Twelve Months Ended September 30, 2018**

a. Fines and Penalties:

The Company is not making a claim for fines and penalties.

b. Contributions and Donations:

SEE EXHIBIT 4, SCHEDULE 14 (53.53.III.A.30) FOR DETAILS

c. Membership Dues:

SEE EXHIBIT 19, RR-32 (VI.II.RR.32) FOR DETAILS

d. Lobbying Expense:

The Company is not making a claim for lobbying expense.

e. Employee Activity Costs:

	Equitable Division	Peoples Division	Combined
EMPLOYEE EVENTS	45,333	160,927	206,261
MANAGEMENT LEADERSHIP MEETING	2,091	6,641	8,732
PARKING LEASES	17,119	79,073	96,192
SERVICE/SAFETY AWARDS	1,209	133,779	134,988
Total Employee Activity Costs	\$ 65,753	\$ 380,420	\$ 446,173

f. Investor Relations Expenses:

	Equitable Division	Peoples Division	Combined
BOARD OF DIRECTOR FEES	\$ 85,512	\$ 36,602	\$ 122,114

**Peoples Natural Gas Company LLC
Combined**

RR-31 Please provide a description and the purpose for membership for each organization listed in the previous response.

* * * * *

<u>Line No.</u>	<u>Payee & Description</u>
1	<p><u>American Gas Association (AGA)</u> The primary function of AGA is to promote efficient demand and supply growth, operational excellence, in the safe, reliable and efficient delivery of natural gas for distribution and transmission companies.</p>
2	<p><u>Allegheny Conference on Community Development</u> Conference on Community markets the benefits of conducting business in southwestern Pennsylvania to companies all over the world that are growing, relocating or expanding. Also works to support the growth of existing regional employers.</p>
3	<p><u>Energy Association of Pennsylvania</u> The Energy Association of Pennsylvania is an advocate for its members on policy issues before the General Assembly, the Public Utility Commission, and various other state governmental agencies.</p>
4	<p><u>Vibrant Pittsburgh (The Regional Opportunity Center)</u> Since 2005 Vibrant Pittsburgh has made it its mission to develop a diverse and inclusive workforce in the Pittsburgh region. By partnering with human resource departments, recruiters and professional organizations they can help to create a welcoming environment for a diverse pool of talent which in turn promotes economic growth.</p>
5	<p><u>The Marcellus Shale Coalition</u> The Marcellus Shale Coalition (MSC) works with exploration and production, midstream, and supply chain partners in the Appalachian Basin and across the country to address issues regarding the production of clean, job-creating, American natural gas. They provide in-depth information to policymakers, regulators, media, and other public stakeholders on the positive impacts responsible natural gas production is having on families, businesses, and communities across the region.</p>

6 **Corporate Executive Board Leadership Council**
The CEB serves HR professionals. They bring to the market successful new ideas tested by other clients, and offer services to assist leaders with the most pressing challenges and decisions.

7 **Pittsburgh Downtown Partnership (PDP)**
The PDP's mission is to advance initiatives that foster economic vitality and improve Downtown life. Formed by Downtown businesses, professionals, civic organizations, foundations, and residents, the PDP develops and implements innovative programs and initiatives to enhance the Downtown neighborhood.

8 **Pennsylvania Chamber of Business and Industry**
The PA Chamber is a frontline advocate pro-business legislation through lobbying, testifying, and tracking bills and regulations. As a member of the Pennsylvania Chamber you receive exclusive access to a wide range of business solutions and money saving programs, opportunities for involvement and grassroots action, information from specialized publications.

9 **Pittsburgh Technology Council**
The Pittsburgh Technology Council has been the principal point of connection for companies from four primary clusters of the technology industry that are represented by a critical mass of businesses in southwestern Pennsylvania including, the Advanced Manufacturing / Materials, Green Technology, Information Technology and Life Sciences sectors.

10 **Visit Pittsburgh**
Visit Pittsburgh is the official tourist promotion agency of Allegheny County in the state of Pennsylvania.

11 **Pittsburgh Business Group on Health (PBGH)**
The Pittsburgh Business Group on Health (PBGH) is an employer-led, non-profit, coalition of large, mid-size and small employers representing various business segments, including private and public employers, government and academia. PBGH's mission is to promote education, collaboration, and innovation among members, and in the community, to drive and deliver value and quality in health care and benefits.

12 **Beaver County Chamber of Commerce**
The mission of the commerce is to support, enhance, and develop existing business and create an environment that attracts new business to Beaver County.

13 **NACE International**
NACE International is dedicated to protecting the environment, promoting public safety, and reducing the economic impact of corrosion by advancing the knowledge of corrosion engineering and science.

14 **Gas Technology Institute**
GTI is the leading organization for research, development, and training for those in the energy industry. They do so by working with industry, government and consumers to solve important energy challenges in the market.

15 **Westmoreland Chamber of Commerce**
The Chamber strives to promote the continuous improvement of the common good and the quality of life in the community through the pursuit of new business; the cultural, social, and economic education of our citizens; and by providing accurate and timely assistance to the business community.

16 **Pennsylvania Institute of Certified Public Accountants (PICPA)**
The PICPA preserves the legacy and propels the integrity of the CPA profession. Affiliation with the PICPA represents commitment to the CPA profession, including adherence to the Code of Professional Conduct and to a stringent set of professional and technical standards.

17

Indiana County Chamber of Commerce

The Indiana County Chamber of Commerce is a Business development organization.

18

Institute for Supply Management (ISM)

The Institute for Supply Management (ISM) is the first and largest not-for-profit professional supply management organization worldwide. Founded in 1915, ISM has over 50,000 members located in 100 countries. Their mission is to advance the practice of supply management to drive value and competitive advantage, and contribute to a prosperous, sustainable world.

19

America's SAP Users' Group (ASUG)

The mission of ASUG is to facilitate education and connections in the SAP ecosystem and to continually expand their community, bound together by real experience, to educate, influence, and enable business results and achieve real competitive advantage for their members.

20

African American Chamber of Commerce of Western PA (AACCWP)

The AACCWP is a full service organization that continuously provides access and opportunity to over 500 African American business owners and professionals. It also works to advance economic parity for the African American Business community.

21

Pennsylvania Bar Association

The mission of the PA Bar Association is to cultivate cordial intercourse among the lawyers of Pennsylvania. Through membership one is investing in their career and success, making connections in the industry and gain access to information which promotes successful practice.

22

Greater Wilkinsburg Chamber of Commerce

The Greater Wilkinsburg Chamber of Commerce nurtures the growth, prosperity and sustainability of businesses in Wilkinsburg and the surrounding communities.

23

Northside Chamber of Commerce

The North Side/North Shore Chamber of Commerce's (NS/NSCC) mission is to help all our local businesses succeed while keeping our neighborhoods viable and strong. Through collaboration with other groups, the NS/NSCC provides useful information to companies looking to relocate, expand their current business, reach new customers, seek investment or secure funding through government programs.

24

Other Dues and Memberships

Various business organizations and associations which aid in fostering growth in Peoples Natural Gas employees, or help to advance service territories in which Peoples Natural Gas is located. All items are less than \$1000.

**Peoples Natural Gas Company LLC
Combined**

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.

* * * * *

<u>Line No.</u>	<u>Description</u>	<u>Peoples Division</u>	<u>Equitable Division</u>	<u>Combined</u>
1	American Gas Association (AGA)	\$ 252,290	\$ 160,567	\$ 412,857
2	Allegheny Conference on Community Development	93,927	68,615	162,542
3	Energy Association of Pennsylvania	83,174	57,367	140,541
4	Vibrant Pittsburgh (The Regional Opportunity Center)	37,557	27,443	65,000
5	The Marcellus Shale Coalition	23,679	17,298	40,977
6	Corporate Executive Board Leadership Council	20,259	15,687	35,946
7	Pittsburgh Downtown Partnership	20,000		20,000
8	PA Chamber of Business and Industry	7,893	5,766	13,659
9	Pittsburgh Technology Council	9,100		9,100
10	Visit Pittsburgh	6,330		6,330
11	Pittsburgh Business Group on Health	3,200		3,200
12	Beaver County Chamber of Commerce	3,081		3,081
13	NACE International	2,000	530	2,530
14	Gas Technology Institute	2,450		2,450
15	Westmoreland Chamber of Commerce	2,302		2,302
16	Pennsylvania Institute of Certified Public Accountants (PICPA)	2,248		2,248
17	Indiana County Chamber of Commerce	2,125		2,125
18	Institute for Supply Management (ISM)	1,725		1,725
19	America's SAP Users' Group (ASUG)	1,126	314	1,440
20	African American Chamber of Commerce of Western PA	1,250		1,250
21	PA Bar Association	1,232		1,232
22	Greater Wilkesburg Chamber of Commerce	1,000		1,000
23	Northside Chamber of Commerce	1,000		1,000
24	Other dues and memberships < \$1000	15,617	5,840	21,457
	Total of payments made to industry organizations	\$ 594,565	\$ 359,427	\$ 953,992

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

- a. Costs included in the requested cost of service are \$416,336 (\$253,954 for Peoples Natural Gas Division and \$162,382 for Equitable Gas Division) for the FPFTY.
- b. Costs excluded from the requested cost of service for the Company's AGA membership are the lobbying expenses of \$13,319 for the FPFTY.
- c. AGA expenditures are no longer audited by NARUC.
- d. Refer to page 2.
- e. Membership in AGA furthers the company's goals by promoting, distributing, and educating natural gas utility companies and affiliates. Additionally, the AGA promotes efficient demand and supply growth, operational excellence, for the safe, reliable and efficient delivery of natural gas. AGA's range of programs and services provides a basis for:
 - Addressing common concerns;
 - Protecting the interests of the gas industry;
 - Providing a regulatory voice;
 - Enhancing their operational excellence; and
 - Promoting safe and efficient use of natural gas.

Refer to page3 for the AGA's Mission Statement.

AMERICAN GAS ASSOCIATION 2018 and 2017 BUDGETS

<u>Expenses</u>	\$ 2018 <u>ALLOCATION</u>	% 2018 <u>ALLOCATION</u>	\$ 2017 <u>ALLOCATION</u>	% 2017 <u>ALLOCATION</u>
Communications	\$4,826,000	12.11%	\$3,138,000	8.46%
Corporate Affairs	\$4,971,000	12.47%	\$4,712,000	12.70%
Energy Analysis & Standards	\$3,501,000	8.79%	\$3,391,000	9.14%
General & Administrative	\$8,493,000	21.31%	\$7,698,000	20.75%
General Counsel & Regulatory Affairs	\$3,218,000	8.08%	\$3,389,000	9.14%
Government Relations: Federal	\$2,666,000	6.69%	\$2,675,000	7.21%
Government Relations: State	\$1,735,000	4.35%	\$1,754,000	4.73%
Industry Finance & Administrative Programs	\$1,161,000	2.91%	\$1,175,000	3.17%
Operations & Engineering	\$7,225,000	18.13%	\$7,294,000	19.66%
Policy	\$2,055,000	5.16%	\$1,870,000	5.04%
Expense Budget *	\$39,851,000	100.00%	\$37,096,000	100.00%

Notes

AGA estimates that lobbying related expenses, as defined under IRC Section 162, will account for 3.1% of member dues in 2018.

* Does not include certain expenses or activities not funded by annual member company dues.

AGA Mission

Vision Statement

Committed to leveraging and utilizing America's abundant, domestic, affordable and clean natural gas to help meet the nation's energy and environmental needs.

Mission Statement

The American Gas Association (AGA) represents companies delivering natural gas safely, reliably, and in an environmentally responsible way to help improve the quality of life for their customers every day. AGA's mission is to provide clear value to its membership and serve as the indispensable, leading voice and facilitator on its behalf in promoting the safe, reliable, and efficient delivery of natural gas to homes and businesses across the nation.

Core Strengths

1. Conducts programs and develops standards to help enhance the safe delivery of natural gas to consumers;
2. Advocates for natural gas industry issues, regulatory constructs and business models that are priorities for the industry;
3. Promotes growth in the efficient use of natural gas by emphasizing before a variety of stakeholders the benefits of clean, abundant natural gas as part of the solution to the nation's energy and environmental goals;
4. Facilitates the exchange of information and improvement of performance metrics to help members achieve operational excellence;
5. Helps members manage and respond to the energy needs of customers, regulatory trends, natural gas or capital market issues and emerging technologies;
6. Collects, analyzes and disseminates information to opinion leaders, policy makers and consumers about the benefits provided by energy utilities and the natural gas industry;
7. Encourages the development, commercialization, and regulatory acceptance of natural gas end-use technologies; and
8. Delivers measurable value to AGA members.

**Standard Data Request
Revenue Requirements**

RR 34. Please provide a copy of the most recent FERC audit findings, the Company's response and final disposition of audit exceptions.

* * * * *

Peoples is not audited by FERC.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Equitable Division
Forfeited Discounts
by Calendar Year

	2017	2016	2015*
Residential Forfeited Discounts	\$ 1,492,273	\$ 1,483,619	\$ 1,334,515
Commercial Forfeited Discounts	\$ 117,946	\$ 103,255	\$ 258,441
Industrial Forfeited Discounts	\$ 2,461	\$ 5,433	\$ 13,143
Forfeited Discounts	\$ 1,612,680	\$ 1,592,307	\$ 1,606,100
Residential			
Residential Sales	\$ 183,111,827	\$ 159,318,782	\$ 210,615,054
Residential Transport	\$ 10,845,400	\$ 9,969,133	\$ 8,551,034
Total Residential Sales & Transport	\$ 193,957,227	\$ 169,287,916	\$ 219,166,087
Commercial			
Commercial Sales	\$ 25,115,206	\$ 21,179,501	\$ 34,881,148
Commercial Transport	\$ 23,539,040	\$ 25,449,315	\$ 26,777,729
Total Commercial Sales & Transport	\$ 48,654,247	\$ 46,628,816	\$ 61,658,876
Industrial			
Industrial Sales	\$ 797,225	\$ 456,257	\$ 456,848
Industrial Transport	\$ 6,697,258	\$ 6,755,262	\$ 5,910,754
Total Industrial Sales & Transport	\$ 7,494,483	\$ 7,211,519	\$ 6,367,602
Total Sales & Transport	\$ 250,105,956	\$ 223,128,251	\$ 287,192,565

* From 1-2015 through 6-2015, Equitable did not recognize forfeited discounts until paid. The amounts included in this time frame are late fees charged on the bills.

Peoples Division
Forfeited Discounts
by Calendar Year

	2017	2016	2015
Residential Forfeited Discounts	\$ 2,277,231	\$ 2,632,665	\$ 3,772,041
Commercial Forfeited Discounts	\$ 157,203	\$ 147,598	\$ 265,260
Industrial Forfeited Discounts	\$ 28,876	\$ 10,026	\$ 14,540
Forfeited Discounts	<u>\$ 2,463,310</u>	<u>\$ 2,790,289</u>	<u>\$ 4,051,841</u>
Residential			
Residential Sales	\$ 214,047,641	\$ 180,794,688	\$ 224,021,969
Residential Transport	\$ 51,021,777	\$ 50,805,352	\$ 55,539,285
Total Residential Sales & Transport	<u>\$ 265,069,418</u>	<u>\$ 231,600,041</u>	<u>\$ 279,561,253</u>
Commercial			
Commercial Sales	\$ 39,244,526	\$ 32,353,786	\$ 44,229,674
Commercial Transport	\$ 32,768,949	\$ 31,391,608	\$ 32,079,580
Total Commercial Sales & Transport	<u>\$ 72,013,476</u>	<u>\$ 63,745,393</u>	<u>\$ 76,309,254</u>
Industrial			
Industrial Sales	\$ 794,394	\$ 463,843	\$ 697,314
Industrial Transport	\$ 17,517,126	\$ 16,681,458	\$ 17,106,362
Total Industrial Sales & Transport	<u>\$ 18,311,521</u>	<u>\$ 17,145,300</u>	<u>\$ 17,803,676</u>
Total Sales & Transport	<u><u>\$ 355,394,414</u></u>	<u><u>\$ 312,490,735</u></u>	<u><u>\$ 373,674,183</u></u>

Combined
Forfeited Discounts
by Calendar Year

	2017	2016	2015
Residential Forfeited Discounts	\$ 3,769,505	\$ 4,116,285	\$ 5,106,556
Commercial Forfeited Discounts	\$ 275,149	\$ 250,853	\$ 523,701
Industrial Forfeited Discounts	\$ 31,337	\$ 15,459	\$ 27,683
Total Forfeited Discounts	\$ 4,075,990	\$ 4,382,596	\$ 5,657,940
Residential			
Residential Sales	\$ 397,159,468	\$ 340,113,471	\$ 434,637,022
Residential Transport	\$ 61,867,177	\$ 60,774,486	\$ 64,090,318
Total Residential Sales & Transport	\$ 459,026,645	\$ 400,887,956	\$ 498,727,341
Commercial			
Commercial Sales	\$ 64,359,733	\$ 53,533,287	\$ 79,110,822
Commercial Transport	\$ 56,307,990	\$ 56,840,923	\$ 58,857,308
Total Commercial Sales & Transport	\$ 120,667,722	\$ 110,374,210	\$ 137,968,131
Industrial			
Industrial Sales	\$ 1,591,619	\$ 920,100	\$ 1,154,162
Industrial Transport	\$ 24,214,384	\$ 23,436,720	\$ 23,017,116
Total Industrial Sales & Transport	\$ 25,806,003	\$ 24,356,819	\$ 24,171,278
Total Sales & Transport	\$ 605,500,371	\$ 535,618,986	\$ 660,866,749

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

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.

* * * * *

Peoples reflects all employee withholdings in the derivation of the payroll expense lead for its lead-lag study.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 37. Please provide all detailed workpapers supporting the adjustments to rate base and operating income.

* * * * *

Supporting schedules to rate base are provided in Exhibit No. 8 and supporting schedules to operating income are provided in Exhibit No. 2. References to additional workpapers and support are provided within those exhibits.

**Peoples Natural Gas Company LLC
Standard Data Request
Revenue Requirements**

RR 38. Please provide a copy of the Company's most recent SFAS 106 plan actuarial study.

* * * * *

Please refer to the attachment for both the SFAS 106 actuarial study for the PNG and EGC OPEB plans and the actuarial study for the PNG and EGC pensions plans as of December 31, 2017 provided by AON Hewitt.



February 1, 2018

Ms. Shelly Zerjav
Peoples Natural Gas Company LLC
Suite 600
375 North Shore Drive
Pittsburgh, PA 15212

Dear Shelly,

Subject: December 31, 2017 ASC 715 Disclosure Information for PNG and EGC OPEB Plans

Enclosed are December 31, 2017 disclosure information and preliminary 2018 expense prepared under ASC 715 for the following plans for Peoples Natural Gas:

- Salaried Postretirement Medical and Life Insurance Plan
- Union Postretirement Medical and Life Insurance Plan
- EGC Postretirement Medical and Life Plan

The disclosure information is based on the following key assumptions selected by Peoples Natural Gas:

	12/31/2016 Disclosure and 2017 Expense	12/31/2017 Disclosure and 2018 Expense
Discount Rate		
PNG Plans	3.89%	3.48%
EGC Plan	3.75%	3.48%
Expected Long-Term Rate of Return		
PNG Plans	3.76%	3.89%
EGC Plan	N/A	N/A
Salary Increases		
PNG Plans (age-graded)	5.30% (Union)	5.30% (Union)
EGC Plan	N/A	N/A



Ms. Shelly Zerjav
Page 2
February 1, 2018

	12/31/2016 Disclosure and 2017 Expense	12/31/2017 Disclosure and 2018 Expense
Health Care Trend Rates	Medical: 6.00% in 2016 grading down to 4.50% in 2025 Prescription Drug: 10.50% in 2016 grading down to 4.50% in 2025	Medical: 7.00% in 2018 grading down to 4.50% in 2026 Prescription Drug: 10.50% in 2016 grading down to 4.50% in 2026
Mortality	RP-2014 generational table with MP-2016 improvement scale	RP-2014 generational table with MP-2017 improvement scale

2018 Expense

We have calculated 2018 expense for all plans based on the assumptions selected for year-end 2017 disclosure. These expense amounts generally will be final unless there are significant events or changes (e.g., changes in plan provisions, early retirement windows, acquisitions, spinoffs, etc.) which would impact the results.

Entity Splits

As requested, we have enclosed the December 31, 2017 disclosure and 2018 expense results, split by Peoples Service Company, Equitable Gas Company, and Peoples Natural Gas, where applicable. Liability and service cost have been determined for each entity based on the location for participants at the end of 2017. Assets and contributions have been allocated to the entities in proportion to the liabilities for each entity.

Additional Information Regarding Plan Disclosures

The enclosed information documents the results of the December 31, 2017 accounting actuarial valuations of the postretirement benefit plans of Peoples Natural Gas Company LLC ("PNG"). The information provided in the letter is intended strictly for documenting the postretirement benefit cost for the 2017 fiscal year and information relating to company disclosure and reporting requirements as of December 31, 2017. Determinations for purposes other than the financial accounting requirements may be significantly different from the results reported in this letter. Thus, the use of this information for purposes other than those expressed here may not be appropriate.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the reporting requirements under U.S. Generally Accepted Accounting Principles and set forth in Accounting



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Standards Codification (ASC) Topic 715, including any guidance or interpretations provided by PNG and reviewed by its auditors prior to the issuance of this letter. The information in this letter is not intended to supersede or supplant the advice and interpretations of PNG's auditors.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to (but not limited to) such factors as the following:

- Plan experience differing from that anticipated by the economic or demographic assumptions
- Changes in actuarial methods or in economic or demographic assumptions
- Increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status)
- Changes in plan provisions or applicable law

Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

Funded status measurements shown in this report are determined based on various measures of plan assets and liabilities. For company and plan disclosure and reporting purposes, funded status is determined using plan assets measured at market value. These funded status measurements may not be appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations or for assessing the need for or the amount of future contributions.

In determining information relating to plan disclosure and reporting requirements, Aon may be assisting the appropriate plan fiduciary as it performs tasks that are required for the administration of an employee benefit plan. Aon also may be consulting with the employer/plan sponsor (PNG) as it considers alternative strategies for funding the plan, or as it evaluates information relating to employer reporting requirements. Thus, Aon potentially will be providing assistance to PNG (and/or certain of its employees) acting in a fiduciary capacity (for the benefit of plan participants and beneficiaries) and to PNG (and/or its executives) acting in a settlor capacity (for the benefit of the employer sponsoring the plans).

In conducting the valuation, we have relied on personnel, plan design, health care claim cost, and asset information supplied by PNG as of the valuation date. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonability. As a result of this review, we have no reason to doubt the substantial accuracy or completeness of the information and believe that it has produced appropriate result.

Each significant assumption used in this actuarial valuation represents, in our opinion, a reasonable expectation of anticipated experience under the plan.



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The preparation of the valuations included actuaries familiar with the near-term and long-term aspects of postretirement benefit plans. These actuaries meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions herein. The information provided in this letter is dependent upon various factors as documented throughout this letter, which may be subject to change.

To our knowledge, no associate of Aon providing services to PNG has any material direct or indirect financial interest in PNG. Thus, we believe there is no relationship existing that might affect our capacity to prepare and certify this actuarial report for PNG.

Please let us know if you have any questions or need additional information.

Sincerely,

Aon

A handwritten signature in black ink that reads "Jason".

Jason M. Bravo
FSA, EA

JMB:tat
Enclosures

cc: Ms. Karen R. Worcester, Peoples Natural Gas Company LLC
Mr. Byron N. Beebe, Aon
Mr. Vlad Sachelarie, Aon



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

Postretirement Welfare Benefit Cost/(Income)

	Fiscal 2017
Service Cost	\$ 0
Interest Cost	195,985
Expected Return on Assets	(135,893)
Amortization Of:	
Transition (Asset)/Obligation	0
Prior Service Cost	0
Net (Gain)/Loss	(76,023)
Total Amortization Amounts	(76,023)
Net Periodic Postretirement Welfare Benefit Cost/(Income)	\$ (15,931)
Settlement/Curtailment Expense/(Income)	0
Special Termination Benefits	0
Total Cost/(Income)	\$ (15,931)
Key Assumptions	
Effective Discount Rate for Benefit Obligations	3.89%
Expected Long-Term Rate of Return	3.76%
Health Care Trend Rates—Medical	
Trend for Next Year	6.00%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2025
Health Care Trend Rates—Drug	
Trend for Next Year	10.50%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2025
Additional Information	
Expected Benefit Payments	\$ 620,708
Expected Contributions	\$ 245,000
Expected Retiree Drug Subsidy Reimbursement	0
Accumulated Postretirement Benefit Obligation	\$ 5,345,577
Market-Related Value of Assets	\$ 3,921,672
Average Remaining Service to Retirement	12.65 Years



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016	Fiscal 2017
Change in Benefit Obligation		
Benefit Obligation, Beginning of Year	\$ 7,461,400	\$ 5,345,577
Service Cost	0	0
Interest Cost	258,446	195,985
Plan Amendments	0	0
Actuarial (Gain)/Loss	(1,752,422)	1,195,589
Plan Participant Contributions	106,175	113,840
Actual Benefits Paid	(728,022)	(621,221)
Retiree Drug Subsidy Reimbursement	0	0
Liability (Gain)/Loss Due to Curtailment	0	0
Special Termination Benefits	0	0
Benefit Obligation, End of Year	<u>\$ 5,345,577</u>	<u>\$ 6,229,770</u>
Change in Plan Assets		
Fair Value of Plan Assets, Beginning of Year	\$ 4,085,042	\$ 3,921,672
Actual Return on Plan Assets	213,260	258,837
Employer Contributions	245,217	172,816
Plan Participant Contributions	106,175	113,840
Actual Benefits Paid	(728,022)	(621,221)
Fair Value of Plan Assets, End of Year	<u>\$ 3,921,672</u>	<u>\$ 3,845,944</u>
Funded Status of the Plan	\$ (1,423,905)	\$ (2,383,826)
Additional Amounts Recognized in the Statement of Financial Position		
Noncurrent Assets	\$ 0	\$ 0
Current Liabilities	0	0
Noncurrent Liabilities	(1,423,905)	(2,383,826)
Net Asset/(Liability) at End of Year	<u>\$ (1,423,905)</u>	<u>\$ (2,383,826)</u>
Amounts Recognized in Accumulated Other Comprehensive Income		
Net Transition (Asset)/Obligation	\$ 0	\$ 0
Prior Service Cost/(Credit)	0	0
Net Actuarial (Gain)/Loss	906,860	2,055,528
Total	<u>\$ 906,860</u>	<u>\$ 2,055,528</u>



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016	Fiscal 2017
Components of Net Periodic Benefit Cost		
Service Cost	\$ 0	\$ 0
Interest Cost	258,446	195,985
Expected Return on Assets	(161,262)	(135,893)
Amortization Of:		
Transition (Asset)/Obligation	0	0
Prior Service Cost/(Credit)	0	0
Net (Gain)/Loss	<u>(12,378)</u>	<u>(76,023)</u>
Net Periodic Benefit Cost/(Income)	\$ 84,806	\$ (15,931)
Settlement/Curtailment Expense/(Income)	0	0
Special Termination Benefits	<u>0</u>	<u>0</u>
Total ASC 715 Expense/(Income)	\$ 84,806	\$ (15,931)

**Other Changes in Plan Assets and Benefit Obligation
Recognized in Other Comprehensive Income**

Net Actuarial (Gain)/Loss	\$ (1,804,420)	\$ 1,072,645
Prior Service Cost/(Credit)	0	0
Amortization Of:		
Transition Asset/(Obligation)	0	0
Prior Service (Cost)/Credit	0	0
Actuarial Gain/(Loss)	<u>12,378</u>	<u>76,023</u>
Total Recognized in Other Comprehensive Income	\$ (1,792,042)	\$ 1,148,668

The estimated net transition (asset)/obligation, prior service cost/(credit) and actuarial (gain)/loss for the plan that will be amortized from accumulated other comprehensive income into net periodic benefit cost during the following fiscal year are as follows:

Net Transition (Asset)/Obligation	\$ 0
Prior Service Cost/(Credit)	\$ 0
Net Actuarial (Gain)/Loss	\$ (1,650)



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016	Fiscal 2017
Weighted Average Assumptions for Balance Sheet Liability at End of Year		
Discount Rate	3.89%	3.48%
Expected Long-Term Rate of Return	3.76%	3.89%
Rate of Compensation Increase	N/A	N/A
Health Care Trend Rates—Medical		
Trend for Next Year	6.00%	7.00%
Ultimate Trend	4.50%	4.50%
Year Ultimate Trend Reached	2025	2026
Health Care Trend Rates—Prescription Drug		
Trend for Next Year	10.50%	10.50%
Ultimate Trend	4.50%	4.50%
Year Ultimate Trend Reached	2025	2026
Measurement Date	December 31, 2016	December 31, 2017
Weighted Average Assumptions for Benefit Cost at Beginning of Year		
Effective Discount Rate for Benefit Obligations	3.96%/3.49%	3.89%
Expected Long-Term Rate of Return	4.37%	3.76%
Rate of Compensation Increase	N/A	N/A
Health Care Trend Rates—Medical		
Trend for Next Year	7.00%	6.00%
Ultimate Trend	4.50%	4.50%
Year Ultimate Trend Reached	2022	2025
Health Care Trend Rates—Prescription Drug		
Trend for Next Year	9.50%	10.50%
Ultimate Trend	4.50%	4.50%
Year Ultimate Trend Reached	2024	2025
Impact of a 1% Increase in Assumed Health Care Trend Rate		
On Benefit Obligation, End of Year	\$ 226,889	\$ 249,107
On Service Cost and Interest Cost for Year	\$ 8,826	\$ 8,669
Impact of a 1% Decrease in Assumed Health Care Trend Rate		
On Benefit Obligation, End of Year	\$ (207,970)	\$ (230,141)
On Service Cost and Interest Cost for Year	\$ (8,090)	\$ (8,009)



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016		Fiscal 2017	
Estimated Net Future Benefit Payments				
2017 (2018) Payouts	\$	621,000	\$	682,000
2018 (2019) Payouts	\$	581,000	\$	834,000
2019 (2020) Payouts	\$	608,000	\$	760,000
2020 (2021) Payouts	\$	551,000	\$	696,000
2021 (2022) Payouts	\$	505,000	\$	582,000
2022 (2023) Payouts to 2026 (2027)	\$	1,760,000	\$	2,018,000
Expected Fiscal Year 2017 (2018) Contributions	\$	245,000	\$	682,321

Alternative Amortization Method

As permitted under ASC 715-60-35-18, the amortization of any prior service cost is determined using a straight-line amortization of the cost over the average remaining service period of employees expected to receive benefits under the plan.



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

Postretirement Welfare Benefit Cost/(Income)

	Preliminary Fiscal 2018
Service Cost	\$ 0
Interest Cost	205,025
Expected Return on Assets	(136,463)
Amortization Of:	
Transition (Asset)/Obligation	0
Prior Service Cost	0
Net (Gain)/Loss	(1,650)
Total Amortization Amounts	(1,650)
Net Periodic Postretirement Welfare Benefit Cost/(Income)	\$ 66,912
Settlement/Curtailment Expense/(Income)	0
Special Termination Benefits	0
Total Cost/(Income)	\$ 66,912
Key Assumptions	
Effective Discount Rate for Benefit Obligations	3.48%
Expected Long-Term Rate of Return	3.89%
Health Care Trend Rates—Medical	
Trend for Next Year	7.00%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2026
Health Care Trend Rates—Drug	
Trend for Next Year	10.50%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2026
Additional Information	
Expected Benefit Payments	\$ 682,321
Expected Contributions	\$ 682,321
Expected Retiree Drug Subsidy Reimbursement	\$ 0
Accumulated Postretirement Benefit Obligation	\$ 6,229,770
Market-Related Value of Assets	\$ 3,845,944
Average Remaining Service to Retirement	12.73 Years



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

	Total Plan Fiscal 2017	Service Company Fiscal 2017	Peoples Natural Gas Fiscal 2017
Change in Benefit Obligation			
Benefit Obligation, Beginning of Year	\$ 5,345,577	\$ 145,310	\$ 5,200,267
Service Cost	0	0	0
Interest Cost	195,985	5,579	190,406
Plan Amendments	0	0	0
Actuarial (Gain)/Loss	1,195,589	6,456	1,189,133
Plan Participant Contributions	113,840	0	113,840
Actual Benefits Paid	(621,221)	0	(621,221)
Retiree Drug Subsidy Reimbursement	0	0	0
Liability (Gain)/Loss Due to Curtailment	0	0	0
Special Termination Benefits	0	0	0
Benefit Obligation, End of Year	<u>\$ 6,229,770</u>	<u>157,345</u>	<u>\$ 6,072,425</u>
Change in Plan Assets			
Fair Value of Plan Assets, Beginning of Year	\$ 3,921,672	\$ 106,604	\$ 3,815,068
Actual Return on Plan Assets	258,837	(9,467)	268,304
Employer Contributions	172,816	0	172,816
Plan Participant Contributions	113,840	0	113,840
Actual Benefits Paid	(621,221)	0	(621,221)
Fair Value of Plan Assets, End of Year	<u>\$ 3,845,944</u>	<u>\$ 97,137</u>	<u>\$ 3,748,807</u>
Funded Status of the Plan	\$ (2,383,826)	(60,208)	\$ (2,323,618)
Additional Amounts Recognized in the Statement of Financial Position			
Noncurrent Assets	\$ 0	\$ 0	\$ 0
Current Liabilities	0	0	0
Noncurrent Liabilities	(2,383,826)	(60,208)	(2,323,618)
Net Asset/(Liability) at End of Year	<u>\$ (2,383,826)</u>	<u>\$ (60,208)</u>	<u>\$ (2,323,618)</u>
Amounts Recognized in Accumulated Other Comprehensive Income			
Net Transition (Asset)/Obligation	\$ 0	\$ 0	\$ 0
Prior Service Cost/(Credit)	0	0	0
Net Actuarial (Gain)/Loss	2,055,528	(36,673)	2,092,201
Total	<u>\$ 2,055,528</u>	<u>\$ (36,673)</u>	<u>\$ 2,092,201</u>



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

	Total Plan Fiscal 2017	Service Company Fiscal 2017	Peoples Natural Gas Fiscal 2017
Components of Net Periodic Benefit Cost			
Service Cost	\$ 0	\$ 0	\$ 0
Interest Cost	195,985	5,579	190,406
Expected Return on Assets	(135,893)	(3,937)	(131,956)
Amortization Of:			
Transition (Asset)/Obligation	0	0	0
Prior Service Cost/(Credit)	0	0	0
Net (Gain)/Loss	<u>(76,023)</u>	<u>(4,856)</u>	<u>(71,167)</u>
Preliminary Net Periodic Benefit Cost/(Income)	\$ (15,931)	\$ (3,214)	\$ (12,717)
Settlement/Curtailment Expense/(Income)	0	0	0
Special Termination Benefits	<u>0</u>	<u>0</u>	<u>0</u>
Total ASC 715 Expense/(Income)	\$ (15,931)	\$ (3,214)	\$ (12,717)

**Other Changes in Plan Assets and Benefit Obligation
Recognized in Other Comprehensive Income**

Net Actuarial (Gain)/Loss	\$ 1,072,645	\$ 19,860	\$ 1,052,785
Prior Service Cost/(Credit)	0	0	0
Amortization Of:			
Transition Asset/(Obligation)	0	0	0
Prior Service (Cost)/Credit	0	0	0
Actuarial Gain/(Loss)	<u>76,023</u>	<u>4,856</u>	<u>71,167</u>
Total Recognized in Other Comprehensive Income	\$ 1,148,668	\$ 24,716	\$ 1,123,952

The estimated net transition (asset)/obligation, prior service cost/(credit) and actuarial (gain)/loss for the plan that will be amortized from accumulated other comprehensive income into net periodic benefit cost during the following fiscal year are as follows:

Net Transition (Asset)/Obligation	\$ 0	\$ 0	\$ 0
Prior Service Cost/(Credit)	\$ 0	\$ 0	\$ 0
Net Actuarial (Gain)/Loss	\$ (1,650)	\$ (2,374)	\$ 724



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

	Total Plan Fiscal 2017	Service Company Fiscal 2017	Peoples Natural Gas Fiscal 2017
Weighted Average Assumptions for Balance Sheet Liability at End of Year			
Discount Rate	3.48%	3.48%	3.48%
Expected Long-Term Rate of Return	3.89%	3.89%	3.89%
Rate of Compensation Increase	N/A	N/A	N/A
Health Care Trend Rates—Medical			
Trend for Next Year	7.00%	7.00%	7.00%
Ultimate Trend	4.50%	4.50%	4.50%
Year Ultimate Trend Reached	2026	2026	2026
Health Care Trend Rates—Prescription Drug			
Trend for Next Year	10.50%	10.50%	10.50%
Ultimate Trend	4.50%	4.50%	4.50%
Year Ultimate Trend Reached	2026	2026	2026
Measurement Date	December 31, 2017	December 31, 2017	December 31, 2017
Weighted Average Assumptions for Benefit Cost at Beginning of Year			
Discount Rate	3.89%	3.89%	3.89%
Expected Long-Term Rate of Return	3.76%	3.76%	3.76%
Rate of Compensation Increase	N/A	N/A	N/A
Health Care Trend Rates—Medical			
Trend for Next Year	6.00%	6.00%	6.00%
Ultimate Trend	4.50%	4.50%	4.50%
Year Ultimate Trend Reached	2025	2025	2025
Health Care Trend Rates—Prescription Drug			
Trend for Next Year	10.50%	10.50%	10.50%
Ultimate Trend	4.50%	4.50%	4.50%
Year Ultimate Trend Reached	2025	2025	2025
Impact of 1% Increase in Assumed Health Care Trend Rate			
On Benefit Obligation, End of Year	\$ 249,107	\$ 6,292	\$ 242,815
On Service Cost and Interest Cost for Year	\$ 8,669	\$ 247	\$ 8,422
Impact of 1% Decrease in Assumed Health Care Trend Rate			
On Benefit Obligation, End of Year	\$ (230,141)	\$ (5,813)	\$ (224,328)
On Service Cost and Interest Cost for Year	\$ (8,009)	\$ (228)	\$ (7,781)



Peoples Natural Gas Company LLC
Salaried Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

	Total Plan Fiscal 2017	Service Company Fiscal 2017	Peoples Natural Gas Fiscal 2017
Estimated Future Benefit Payments			
2018 Payouts	\$ 682,000	\$ 4,000	\$ 678,000
2019 Payouts	\$ 834,000	\$ 11,000	\$ 823,000
2020 Payouts	\$ 760,000	\$ 19,000	\$ 741,000
2021 Payouts	\$ 696,000	\$ 21,000	\$ 675,000
2022 Payouts	\$ 582,000	\$ 14,000	\$ 568,000
2023 Payouts to 2026	\$ 2,018,000	\$ 68,000	\$ 1,950,000
Expected Fiscal Year 2018 Contributions	\$ 682,321	\$ 4,000	\$ 678,321

Alternative Amortization Method

As permitted under ASC 715-30-35-13, the amortization of any prior service cost is determined using a straight-line amortization of the cost over the average remaining service period of employees expected to receive benefits under the Plan.



Peoples Natural Gas Company LLC
Salaried Postretirement Medical Plan

Pension Cost/(Income)	Total Plan	Service Company	Peoples Natural Gas
	Preliminary Fiscal 2018	Preliminary Fiscal 2018	Preliminary Fiscal 2018
Service Cost	\$ 0	\$ 0	\$ 0
Interest Cost	205,025	5,398	199,627
Expected Return on Assets	(136,463)	(3,692)	(132,771)
Amortization Of:			
Transition (Asset)/Obligation	0	0	0
Prior Service Cost	0	0	0
Net (Gain)/Loss	(1,650)	(2,374)	724
Total Amortization Amounts	(1,650)	(2,374)	724
Net Periodic Pension Cost/(Income)	\$ 66,912	\$ (668)	\$ 67,580
Settlement/Curtailment Expense/(Income)	0	0	0
Special Termination Benefits	0	0	0
Total Expense/(Income)	\$ 66,912	\$ (668)	\$ 67,580
Key Assumptions			
Discount Rate	3.48%	3.48%	3.48%
Expected Long-Term Rate of Return	3.89%	3.89%	3.89%
Health Care Trend Rates—Medical			
Trend for Next Year	7.00%	7.00%	7.00%
Ultimate Trend	4.50%	4.50%	4.50%
Year Ultimate Trend Reached	2026	2026	2026
Health Care Trend Rates—Prescription Drug			
Trend for Next Year	10.50%	10.50%	10.50%
Ultimate Trend	4.50%	4.50%	4.50%
Year Ultimate Trend Reached	2026	2026	2026
Additional Information			
Expected Benefit Payments	\$ 682,321	\$ 4,487	\$ 677,834
Expected Contributions	\$ 682,321	\$ 4,000	\$ 678,321
Expected Retiree Drug Subsidy	\$ 0	\$ 0	\$ 0
Benefit Obligation	\$ 6,229,770	\$ 157,345	\$ 6,072,425
Market-Related Value of Assets	\$ 3,845,944	\$ 97,137	\$ 3,748,807
Average Remaining Service	12.73 Years	8.82 Years	8.91 Years



Peoples Natural Gas Company LLC
Union Postretirement Medical and Life Insurance Plan

Postretirement Welfare Benefit Cost/(Income)

	Fiscal 2017
Service Cost	\$ 1,183,148
Interest Cost	635,416
Expected Return on Assets	(686,758)
Amortization Of:	
Transition (Asset)/Obligation	0
Prior Service Cost	(238,737)
Net (Gain)/Loss	(242,591)
Total Amortization Amounts	<u>(481,328)</u>
Net Periodic Postretirement Welfare Benefit Cost/(Income)	\$ 650,478
Settlement/Curtailment Expense/(Income)	0
Special Termination Benefits	0
Total Cost/(Income)	<u>\$ 650,478</u>
Key Assumptions	
Effective Discount Rate for Benefit Obligations	3.89%
Expected Long-Term Rate of Return	3.76%
Health Care Trend Rates—Medical	
Trend for Next Year	6.00%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2025
Health Care Trend Rates—Drug	
Trend for Next Year	10.50%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2025
Additional Information	
Expected Benefit Payments	\$ 1,460,192
Expected Contributions	\$ 2,219,000
Expected Retiree Drug Subsidy Reimbursement	0
Accumulated Postretirement Benefit Obligation	\$ 17,057,742
Market-Related Value of Assets	\$ 18,988,181
Average Remaining Service to Retirement	12.65 Years



Peoples Natural Gas Company LLC
Union Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016	Fiscal 2017
Change in Benefit Obligation		
Benefit Obligation, Beginning of Year	\$ 19,710,084	\$ 17,057,742
Service Cost	1,326,889	1,183,148
Interest Cost	667,677	635,416
Plan Amendments	(2,036,426)	0
Actuarial (Gain)/Loss	(1,076,360)	2,817,170
Plan Participant Contributions	157,955	215,550
Actual Benefits Paid	(1,692,077)	(2,239,187)
Retiree Drug Subsidy Reimbursement	0	0
Liability (Gain)/Loss Due to Curtailment	0	0
Special Termination Benefits	0	0
Benefit Obligation, End of Year	<u>\$ 17,057,742</u>	<u>\$ 19,669,839</u>
Change in Plan Assets		
Fair Value of Plan Assets, Beginning of Year	\$ 17,596,378	\$ 18,988,181
Actual Return on Plan Assets	706,858	1,251,020
Employer Contributions	2,219,067	1,802,431
Plan Participant Contributions	157,955	215,550
Actual Benefits Paid	(1,692,077)	(2,239,187)
Fair Value of Plan Assets, End of Year	<u>\$ 18,988,181</u>	<u>\$ 20,017,995</u>
Funded Status of the Plan	\$ 1,930,439	\$ 348,156
Additional Amounts Recognized in the Statement of Financial Position		
Noncurrent Assets	\$ 1,930,439	\$ 348,156
Current Liabilities	0	0
Noncurrent Liabilities	0	0
Net Asset/(Liability) at End of Year	<u>\$ 1,930,439</u>	<u>\$ 348,156</u>
Amounts Recognized in Accumulated Other Comprehensive Income		
Net Transition (Asset)/Obligation	\$ 0	\$ 0
Prior Service Cost/(Credit)	(1,877,268)	(1,638,531)
Net Actuarial (Gain)/Loss	<u>(7,228,316)</u>	<u>(4,732,817)</u>
Total	<u>\$ (9,105,584)</u>	<u>\$ (6,371,348)</u>



Peoples Natural Gas Company LLC
Union Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016	Fiscal 2017
Components of Net Periodic Benefit Cost		
Service Cost	\$ 1,326,889	\$ 1,183,148
Interest Cost	667,677	635,416
Expected Return on Assets	(736,551)	(686,758)
Amortization Of:		
Transition (Asset)/Obligation	0	0
Prior Service Cost/(Credit)	(159,158)	(238,737)
Net (Gain)/Loss	(31,743)	(242,591)
Net Periodic Benefit Cost/(Income)	\$ 1,067,114	\$ 650,478
Settlement/Curtailment Expense/(Income)	0	0
Special Termination Benefits	0	0
Total ASC 715 Expense/(Income)	\$ 1,067,114	\$ 650,478

**Other Changes in Plan Assets and Benefit Obligation
Recognized in Other Comprehensive Income**

Net Actuarial (Gain)/Loss	\$ (1,046,667)	\$ 2,252,908
Prior Service Cost/(Credit)	(2,036,426)	0
Amortization Of:		
Transition Asset/(Obligation)	0	0
Prior Service (Cost)/Credit	159,158	238,737
Actuarial Gain/(Loss)	31,743	242,591
Total Recognized in Other Comprehensive Income	\$ (2,892,192)	\$ 2,734,236

The estimated net transition (asset)/obligation, prior service cost/(credit) and actuarial (gain)/loss for the plan that will be amortized from accumulated other comprehensive income into net periodic benefit cost during the following fiscal year are as follows:

Net Transition (Asset)/Obligation	\$ 0
Prior Service Cost/(Credit)	\$ (238,737)
Net Actuarial (Gain)/Loss	\$ (5,210)



Peoples Natural Gas Company LLC
Union Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016	Fiscal 2017
Weighted Average Assumptions for Balance Sheet Liability at End of Year		
Discount Rate	3.89%	3.48%
Expected Long-Term Rate of Return	3.76%	3.89%
Rate of Compensation Increase	5.30%	5.30%
Health Care Trend Rates—Medical		
Trend for Next Year	6.00%	7.00%
Ultimate Trend	4.50%	4.50%
Year Ultimate Trend Reached	2025	2026
Health Care Trend Rates—Prescription Drug		
Trend for Next Year	10.50%	10.50%
Ultimate Trend	4.50%	4.50%
Year Ultimate Trend Reached	2025	2026
Measurement Date	December 31, 2016	December 31, 2017
Weighted Average Assumptions for Benefit Cost at Beginning of Year		
Effective Discount Rate for Benefit Obligations	3.96%/3.49%	3.89%
Expected Long-Term Rate of Return	4.37%	3.76%
Rate of Compensation Increase	5.30%	5.30%
Health Care Trend Rates—Medical		
Trend for Next Year	7.00%	6.00%
Ultimate Trend	4.50%	4.50%
Year Ultimate Trend Reached	2022	2025
Health Care Trend Rates—Prescription Drug		
Trend for Next Year	9.50%	10.50%
Ultimate Trend	4.50%	4.50%
Year Ultimate Trend Reached	2024	2025
Impact of a 1% Increase in Assumed Health Care Trend Rate		
On Benefit Obligation, End of Year	\$ 777,137	\$ 931,749
On Service Cost and Interest Cost for Year	\$ 138,061	\$ 172,596
Impact of a 1% Decrease in Assumed Health Care Trend Rate		
On Benefit Obligation, End of Year	\$ (721,293)	\$ (863,284)
On Service Cost and Interest Cost for Year	\$ 138,061	\$ (155,669)



Peoples Natural Gas Company LLC
Union Postretirement Medical and Life Insurance Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016		Fiscal 2017	
Estimated Net Future Benefit Payments				
2017 (2018) Payouts	\$	1,460,000	\$	1,725,000
2018 (2019) Payouts	\$	1,693,000	\$	1,652,000
2019 (2020) Payouts	\$	1,562,000	\$	1,835,000
2020 (2021) Payouts	\$	1,688,000	\$	1,909,000
2021 (2022) Payouts	\$	1,715,000	\$	1,836,000
2022 (2023) Payouts to 2026 (2027)	\$	8,131,000	\$	9,346,000
Expected Fiscal Year 2017 (2018) Contributions	\$	2,219,000	\$	1,725,386

Alternative Amortization Method

As permitted under ASC 715-60-35-18, the amortization of any prior service cost is determined using a straight-line amortization of the cost over the average remaining service period of employees expected to receive benefits under the plan.



Peoples Natural Gas Company LLC
Union Postretirement Medical and Life Insurance Plan

Postretirement Welfare Benefit Cost/(Income)

	Preliminary Fiscal 2018
Service Cost	\$ 1,517,035
Interest Cost	654,745
Expected Return on Assets	(745,461)
Amortization Of:	
Transition (Asset)/Obligation	0
Prior Service Cost	(238,737)
Net (Gain)/Loss	(5,210)
Total Amortization Amounts	<u>(243,947)</u>
Net Periodic Postretirement Welfare Benefit Cost/(Income)	\$ 1,182,372
Settlement/Curtailment Expense/(Income)	0
Special Termination Benefits	<u>0</u>
Total Cost/(Income)	<u>\$ 1,182,372</u>
Key Assumptions	
Effective Discount Rate for Benefit Obligations	3.48%
Expected Long-Term Rate of Return	3.89%
Health Care Trend Rates—Medical	
Trend for Next Year	7.00%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2026
Health Care Trend Rates—Drug	
Trend for Next Year	10.50%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2026
Additional Information	
Expected Benefit Payments	\$ 1,725,386
Expected Contributions	\$ 1,725,386
Expected Retiree Drug Subsidy Reimbursement	\$ 0
Accumulated Postretirement Benefit Obligation	\$ 19,669,839
Market-Related Value of Assets	\$ 20,017,995
Average Remaining Service to Retirement	12.73 Years

Peoples Natural Gas Company LLC
EGC Postretirement Medical and Life Plan



Postretirement Welfare Benefit Cost/(Income)

	Fiscal 2017
Service Cost	\$ 150,263
Interest Cost	390,622
Expected Return on Assets	0
Amortization Of:	
Transition (Asset)/Obligation	0
Prior Service Cost	90,771
Net (Gain)/Loss	(106,802)
Total Amortization Amounts	(16,031)
Net Periodic Postretirement Welfare Benefit Cost/(Income)	\$ 524,854
Settlement/Curtailment Expense/(Income)	0
Special Termination Benefits	0
Total Cost/(Income)	\$ 524,854
Key Assumptions	
Effective Discount Rate for Benefit Obligations	3.75%
Expected Long-Term Rate of Return	N/A
Health Care Trend Rates—Medical	
Trend for Next Year	6.00%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2025
Health Care Trend Rates—Drug	
Trend for Next Year	10.50%
Ultimate Trend	4.50%
Year Ultimate Trend Reached	2025
Additional Information	
Expected Benefit Payments	\$ 1,770,914
Expected Contributions	\$ 1,770,914
Expected Retiree Drug Subsidy Reimbursement	0
Accumulated Postretirement Benefit Obligation	\$ 11,293,894
Market-Related Value of Assets	\$ 0
Average Remaining Service to Retirement	12.61 Years



Peoples Natural Gas Company LLC
EGC Postretirement Medical and Life Plan

ASC 715 Disclosure

This disclosure is presented in the format described in ASC 715-20.

	Fiscal 2016	Fiscal 2017
Change in Benefit Obligation		
Benefit Obligation, Beginning of Year	\$ 11,288,384	\$ 11,293,894
Service Cost	122,838	150,263
Interest Cost	380,312	390,622
Plan Amendments	471,102	0
Actuarial (Gain)/Loss	(104,516)	466,729
Plan Participant Contributions	670,550	730,321
Actual Benefits Paid	(1,534,776)	(1,759,409)
Retiree Drug Subsidy Reimbursement	0	0
Liability (Gain)/Loss Due to Curtailment	0	0
Special Termination Benefits	0	0
Benefit Obligation, End of Year	<u>\$ 11,293,894</u>	<u>\$ 11,272,420</u>
Change in Plan Assets		
Fair Value of Plan Assets, Beginning of Year	\$ 0	\$ 0
Actual Return on Plan Assets	0	0
Employer Contributions	864,226	1,029,088
Plan Participant Contributions	670,550	730,321
Actual Benefits Paid	(1,534,776)	(1,759,409)
Fair Value of Plan Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>
Funded Status of the Plan	\$ (11,293,894)	\$ (11,272,420)
Additional Amounts Recognized in the Statement of Financial Position		
Noncurrent Assets	\$ 0	\$ 0
Current Liabilities	(1,770,914)	(1,928,238)
Noncurrent Liabilities	<u>(9,522,980)</u>	<u>(9,344,182)</u>
Net Asset/(Liability) at End of Year	<u>\$ (11,293,894)</u>	<u>\$ (11,272,420)</u>
Amounts Recognized in Accumulated Other Comprehensive Income		
Net Transition (Asset)/Obligation	\$ 0	\$ 0
Prior Service Cost/(Credit)	410,588	319,817
Net Actuarial (Gain)/Loss	<u>(2,476,158)</u>	<u>(1,902,627)</u>
Total	<u>\$ (2,065,570)</u>	<u>\$ (1,582,810)</u>