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November 18, 2019

VIA ELECTRONIC FILING

Rosemary Chiavetta, Secretary Pennsylvania Public Utility Commission Commonwealth Keystone Building 400 North Street, 2nd Floor North P.O. Box 3265 Harrisburg, PA 17105-3265

Re: PA Public Utility Commission v. Peoples Natural Gas Company LLC Docket No. R-2018-3006818

Dear Secretary Chiavetta:

In compliance with Ordering Paragraph No. 7 of the Opinion and Order entered on October 3, 2019, in Peoples Natural Gas Company's ("Peoples" or the "Company") Base Rate Case, Peoples is submitting the refund amount anticipated to be provided to each rate class as a result of the Tax Cuts and Jobs of 2017 as currently calculated. Please note that such amounts may change as the Company finalizes the rate credit. However, the Company does not anticipate the adjustments to be significant. Copies will be provided as indicated on the Certificate of Service.

Respectfully submitted,

Devin Ryan

DTR/jl Enclosures

cc: Honorable Joel H. Cheskis Certificate of Service

CERTIFICATE OF SERVICE

Docket No. R-2018-3006818

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant).

VIA E-MAIL & FIRST CLASS MAIL

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Date: November 18, 2019

Devin Ryan

Peoples Natural Gas Company TCJA Tax Refund by Class Docket No. R-2018-3008618

Rate Class	{1} Pro Forma Base Revenues		Pro Forma Base Revenues Allocation	Tax Refund Allocated	
Residential	\$	312,621,655	71.0%	\$	16,865,980
SGS	\$	38,138,729	8.7%	\$	2,057,590
MGS	\$	49,389,965	11.2%	\$	2,664,595
LGS	\$	40,447,411	9.2%	\$	2,182,143
	\$	440,597,760	100.0%	\$	23,770,308

- {1} Base revenue per Appendix C of Joint Petition for Approval of Settlement in Docket No. R-2018-3008618
- {2} Total amount represents the stub period liability, Rider TCJA over/under amounts and interest on the aforementioned items. Currently an estimate through 10/31/19. Amount will change as a result of subsequent billing adjustments. Additionally, accrued interest will be adjusted to the residential mortgage lending rate specified by the Secretary of Banking in accordance with the Loan Interest and Protection Law (41 P.S. §§ 101 et seq.) in effect on the last day of the month prior to the refund to customers.

VERIFICATION

I, Andrew P.Wachter, hereby state that the facts set forth above are true and correct to the best of my knowledge, information and belief and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities).

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Date: November 18, 2019