

**BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

Peoples Natural Gas Company LLC

Docket No. R-2023-3044549

Volume 3

Exhibits 6 – 10

INSERT TAB EXHIBIT 6

Peoples Natural Gas Company LLC
§ 53.53 III.E

35. Submit a schedule showing the Gross Receipts Tax Base used in computing Pennsylvania Gross Receipts Tax Adjustment.

* * * * *

Not applicable to either the Peoples Natural Gas or Peoples Gas Divisions.

Peoples Natural Gas Company LLC
§ 53.53 III.A

50. Provide a schedule of federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:
- a. social security
 - b. unemployment
 - c. capital stock
 - d. public utility realty
 - e. P.U.C. assessment
 - f. other property
 - g. any other appropriate categories

* * * * *

See attached.

Combined Divisions
Calculation of Payroll Tax Expense

FILING REQUIREMENTS

53.53.III.A.50
53.53.III.A.53

		Historic	Future		Fully Projected Future				
		Present Rates				Projected Rates			
		8/31/2023	8/31/2024		9/30/2025		9/30/2025		
Ref		Pro-Forma	Adjustment	Pro-Forma	Adjustment	Pro-Forma	Adjustment	Pro-Forma	
1	Labor, charged to O&M	Exhibit 4	67,817,447	3,951,798	71,769,245	3,197,401	74,966,646	-	74,966,646
FICA									
2	Charged to O&M	Att. 1	5,619,313	327,444	5,946,757	264,935	6,211,692	-	6,211,692
3	Experience Factor (Ln2/Ln1)		8.2859%		8.2859%		8.2859%		8.2859%
Unemployment (FUTA/SUTA) & Pittsburgh Employer Tax									
4	Charged to O&M	Att. 1	325,606	18,973	344,580	15,351	359,931	-	359,931
5	Experience Factor (Ln4/Ln1)		0.4801%		0.4801%		0.4801%		0.4801%

Combined Divisions
Calculation of Payroll Tax Expense Experience Factor

		8/31/2023	
		Per Books	
		<hr/>	
1	Total Combined Labor, per Exhibit 4		67,743,256
FICA			
2	Charged to O&M	Att. 1	5,613,166
3	Experience Factor (line 2/line 1)		8.2859%
FUTA/SUTA & Local Tax			
4	Charged to O&M	Att. 1	325,250
5	Experience Factor (line 4/line 1)		0.4801%

Peoples Natural Gas Division
Taxes Other than Income Taxes

Test Year for the 12 Months Ended:

Historic

Future

Fully Projected Future

FILING REQUIREMENTS

53.53.III.A.50

53.53.III.A.53

	<i>Present Rates</i>						
	8/31/2023 <i>Per Books</i>	Adjustment	8/31/2023 <i>Pro-Forma</i>	Adjustment	8/31/2024 <i>Pro-Forma</i>	Adjustment	9/30/2025 <i>Pro-Forma</i>
FICA	4,973,608	(764,796)	4,208,812	280,029	4,488,841	225,100	4,713,941
Unemployment Tax (FUTA/SUTA) & Employer Tax	305,470	(61,594)	243,876	16,226	260,102	13,043	273,145
Capital Stock	-						
Property Tax	866,067	(67)	866,000	26,292	892,292	27,091	919,383
PUC Assessment	2,161,071	611,876	2,772,947	141,738	2,914,684	148,982	3,063,667
Sales and Use	2,279,401	(401)	2,279,000	-	2,279,000	-	2,279,000
Other	(21,336)	336	(21,000)	1,261,000	1,240,000	441,000	1,681,000
Total Taxes Other Than Income Taxes	10,564,281	(214,646)	10,349,635	1,725,285	12,074,920	855,216	12,930,136

Peoples Natural Gas Division
Calculation of Payroll Tax Expense

FILING REQUIREMENTS

		Historic	Future		Fully Projected Future		
		<i>Present Rates</i>					
		8/31/2023		8/31/2024		9/30/2025	
Ref		<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	
53.53.III.A.50							
53.53.III.A.53							
1	Labor, charged to O&M	Exhibit 4	50,794,622	3,379,569	54,174,190	2,716,645	56,890,835
FICA							
2	Charged to O&M	Att. 1	4,208,812	280,029	4,488,841	225,100	4,713,941
3	Experience Factor (Ln2/Ln1)	Att. 3	8.2859%		8.2859%		8.2859%
		Combined					
Unemployment (FUTA/SUTA) & Pittsburgh Employer Tax							
4	Charged to O&M	Att. 1	243,876	16,226	260,102	13,043	273,145
5	Experience Factor (Ln4/Ln1)	Att. 3	0.4801%		0.4801%		0.4801%
		Combined					

Peoples Gas Division
Taxes Other than Income Taxes

Test Year for the 12 Months Ended:

FILING REQUIREMENTS

53.53.III.A.50

53.53.III.A.53

	Historic		Future		Fully Projected Future		
	8/31/2023 <i>Per Books</i>	Adjustment	8/31/2023 <i>Pro-Forma</i>	Adjustment	8/31/2024 <i>Pro-Forma</i>	Adjustment	9/30/2025 <i>Pro-Forma</i>
FICA	639,558	770,944	1,410,501	47,415	1,457,916	39,835	1,497,751
Unemployment Tax (FUTA/SUTA) & Employer Tax	19,780	61,950	81,730	2,747	84,478	2,308	86,786
Capital Stock	-						
Property Tax	136,935	65	137,000	4,159	141,159	4,286	145,445
PUC Assessment	263,806	72,938	336,744	17,212	353,956	18,092	372,049
Sales and Use	322,502	498	323,000	-	323,000	-	323,000
Other	(2,000)	-	(2,000)	-	(2,000)	-	(2,000)
Total Taxes Other Than Income Taxes	1,380,581	906,395	2,286,975	71,534	2,358,509	64,521	2,423,031

Peoples Gas Division
Calculation of Payroll Tax Expense

FILING REQUIREMENTS

53.53.III.A.50
53.53.III.A.53

		Historic	Future		Fully Projected Future		
		<i>Present Rates</i>					
		8/31/2023		8/31/2024		9/30/2025	
	Ref	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	
1	Labor, charged to O&M	Exhibit 4	17,022,826	572,229	17,595,055	480,756	18,075,811
FICA							
2	Charged to O&M	Att. 1	1,410,501	47,415	1,457,916	39,835	1,497,751
3	Experience Factor (Ln2/Ln1)	Att. 3 Combined	8.2859%		8.2859%		8.2859%
Unemployment (FUTA/SUTA) & Pittsburgh Employer Tax							
4	Charged to O&M	Att. 1	81,730	2,747	84,478	2,308	86,786
5	Experience Factor (Ln4/Ln1)	Att. 3 Combined	0.4801%		0.4801%		0.4801%

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 48. Provide a copy of the latest capital stock tax report and the latest capital stock tax settlement.

* * * * *

Not applicable to either the Peoples Natural Gas or Peoples Gas Divisions.

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 49. Submit details of calculations for Taxes, Other than Income where a company is assessed taxes for doing business in another state, or on its property located in another state.

* * * * *

The Peoples Natural Gas and Peoples Gas Divisions do business solely within Pennsylvania. However, both divisions have contract storage inventory in other states that it pays taxes on value of inventory. Refer to Exhibit No. 6, Schedule No. 2 (53.53 III.A.50) for the amount of such tax.

INSERT TAB EXHIBIT 7

Peoples Natural Gas Company LLC
§ 53.53 II.A

8. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:
- a. Actual test year
 - b. Annualized test year-end
 - c. Proposed test year-end

* * * * *

Refer to page 5 of Exhibit No. 2, Schedule No. 4 (53.53 III.A.17).

Peoples Natural Gas Company LLC
§ 53.53 II.A

9. State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:
- a. Actual test year
 - b. Annualized test year-end
 - c. Proposed test year-end

* * * * *

The Company calculates interest consistent with the Commission-approved Intercompany Demand Note and Intercompany Promissory Notes that it holds with its affiliate and Parent, PNG Companies LLC. Interest used in income tax calculations is calculated using the interest synchronization method.

Peoples Natural Gas Company LLC
§ 53.53 II.A

- 26. Provide the following income tax data:
 - a. Consolidated income tax adjustments, if applicable.
 - b. Interest for tax purposes (basis).

* * * * *

- a. Attached is a calculation of a consolidated tax adjustment for both the Peoples Natural Gas and Peoples Gas Divisions. However, pursuant to Pa. ACT 40, Section 1301.1 of the Public Utility Code, no adjustment has been reflected in the determination of income tax expense. Refer to the testimony of Christine Saball.
- b. Refer to page 5 of Exhibit No. 2, Schedule No. 4 (53.53.III.A.17).

Consolidated Tax Adjustment

Federal Taxable Income	2020	2021	2022	3 Year Average	
<u>Tax Loss Entities</u>					
Essential Utilities Inc	(59,255,636)	(11,748,992)	(40,553,566)	(37,186,065)	
Great Bay Utilities, Inc.	-	(6,017)	(51,150)	(19,056)	
Aqua North Carolina Inc	(4,317,352)	(6,304,556)	(8,520,940)	(6,380,949)	
Honesdale Consol Water Co	(1,287,919)	(492,862)	(3,212,276)	(1,664,352)	
Aqua New Jersey Inc	-	-	(55,085,636)	(18,361,879)	
Aqua Wastewater Mgmt Inc.	-	-	(17,071)	(5,690)	
Aqua Services, Inc.	-	-	(217,423)	(72,474)	
Aqua Pennsylvania WW, Inc	-	(6,991,475)	(5,672,032)	(4,221,169)	
Aqua Ohio Inc.	-	(3,751,689)	(6,059,061)	(3,270,250)	
DELGASCO LLC	(130,804)	-	-	(43,601)	
ENPRO LLC	(81,669)	-	-	(27,223)	
Peoples Natural Gas Co LLC	(483,725,789)	(82,719,136)	(94,659,887)	(220,368,271)	
Peoples TWP LLC	(64,921)	(34,157,057)	-	(11,407,326)	
Peoples Gas KY	(850,895)	(825,841)	(299,738)	(658,825)	
Peoples Gas WV	(1,306,733)	(2,413,313)	(4,563,057)	(2,761,034)	
PNG Companies LLC	(2,522,555)	(57,380,640)	(65,109,819)	(41,671,005)	
PNG Gathering LLC	(691,577)	(1,841,629)	(1,114,696)	(1,215,967)	
LDC Funding LLC	-	(152,391)	(695,908)	(282,766)	
LDC Holdings LLC	-	(329,070)	(331,789)	(220,286)	
Total Tax Loss	(554,235,850)	(209,114,668)	(286,164,049)	(349,838,189)	
<u>Tax Positive Entities</u>					
Aqua Virginia	5,307,381	5,323,326	4,121,711	4,917,473	3.357%
Great Bay Utilities, Inc.	4,796	-	-	1,599	0.001%
Aqua Indiana	6,511,685	4,276,741	4,073,291	4,953,906	3.382%
Aqua Texas	22,423,856	9,541,640	4,627,643	12,197,713	8.327%
Aqua Texas Oper (Non Reg)	301,518	428,371	250,734	326,874	0.223%
Aqua New Jersey Inc	14,493,581	8,861,392	-	7,784,991	5.314%
Aqua Wastewater Mgmt Inc.	168,104	176,306	-	114,803	0.078%
Aqua Resources Inc.	2,476,160	3,540,424	4,347,577	3,454,720	2.358%
Aqua Services, Inc.	6,001,907	9,504,075	-	5,168,661	3.528%
Essential Services	-	-	6,333,496	2,111,165	1.441%
Aqua Illinois, Inc.	18,751,435	21,426,930	17,013,382	19,063,916	13.014%
Aqua Pennsylvania Inc	61,375,529	46,832,049	100,272,707	69,493,428	47.439%
Aqua Pennsylvania WW, Inc	2,784,630	-	-	928,210	0.634%
Aqua Ohio Inc.	10,600,305	-	-	3,533,435	2.412%
Hendricks County WW LLC	2,346,178	2,587,682	2,814,104	2,582,655	1.763%
Western Hancock Inc	2,433,136	3,406,734	2,231,346	2,690,405	1.837%
Aqua Ohio Wastewater, Inc	271,490	153,547	474,189	299,742	0.205%
Delta Natural Gas Company, Inc.	435,912	2,718,088	5,318,615	2,824,205	1.928%
DELGASCO LLC	-	3,355,449	2,177,193	1,844,214	1.259%
Delta Resources LLC	164,580	319,857	300,363	261,600	0.179%
ENPRO LLC	-	3,932	100,862	34,931	0.024%
LDC Funding LLC	116,532	-	-	38,844	0.027%
LDC Holdings LLC	27,578	-	-	9,193	0.006%
Peoples Home Works	1,479,631	1,821,644	1,927,246	1,742,840	1.190%
Peoples TWP LLC	-	-	328,528	109,509	0.075%
Subtotal Taxable Income	158,475,924	124,278,187	156,712,988	146,489,033	100.00%
Total	(395,759,926)	(84,836,481)	(129,451,061)	(203,349,156)	
<u>PNG EGC Combined</u>					
Allocated Average Tax Loss	-	(261,525)	-	(261,525)	
Tax Effect at 21%	-	(54,920)	-	(54,920)	

Peoples Natural Gas Company LLC
§ 53.53 III.A

51. Submit a schedule showing for the last five years the income tax refunds, plus interest (net of taxes), received from the federal government due to prior years' claims.

* * * * *

In 2020, the Company received a refund for its alternative minimum tax credit.

	Federal Tax	Interest	Total
2022	-	-	-
2021	-	-	-
2020	1,158,368	37,806	1,196,174
2019	-	-	-
2018	-	-	-
	<u>1,158,368</u>	<u>37,806</u>	<u>1,196,174</u>

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 52. Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property increases productive capacity, and ADR rates on property. (Separate between state and federal; also, rate used)
 - a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

* * * * *

Exhibit No. 7, Schedule 8, Attachment 2 (53.53.III.A.55) includes the calculation of deferred income taxes derived from the use of accelerated depreciation. The attachment has been prepared both individually and on a combined basis for both the Peoples Natural Gas and Peoples Gas Divisions.

- a. Tax depreciation is based on all rate base items claimed as of the end of the test year. Tax depreciation is the annual tax depreciation at the end of the test year.
- b. Attachment 2 includes a reconciliation of deferred income tax balances to the amount shown as a reduction to measures of value.

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 53. Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro-forma existing rates, and under proposed rates.

* * * * *

Refer to Exhibit No. 7, Schedule 8, Attachments 1 and 2 (53.53.III.A.55). The attachments have been prepared both individually and on a combined basis for both the Peoples Natural Gas and Peoples Gas Divisions.

Peoples Natural Gas Company LLC
§ 53.53 III.A

54. Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

* * * * *

The Peoples Natural Gas and Peoples Gas Divisions have no accumulated investment tax credits.

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 55. Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro-forma under existing rates, together with an explanation of any difference between the adjustments. Indicate charitable donations and contributions in the tax calculation for rate making purposes.

* * * * *

Please refer to pages 2-16 of this Schedule

Combined Divisions
Income Tax Provision

FILING REQUIREMENTS	Test Year for the 12 Months Ended:									
	Historic			Future			Fully Projected Future			
	A	B	C	D	E	F	G	H	I	
	Present Rates						Proposed Rates			
Ref	8/31/2023 Per Books	Adjustment	8/31/2023 Pro-Forma	Adjustment	8/31/2024 Pro-Forma	Adjustment	9/30/2025 Pro-Forma	Adjustment	9/30/2025 Pro-Forma	
1	Operating Income Before Taxes and Interest	\$ 192,280,799	(32,467,265)	\$ 159,813,534	6,399,222	\$ 166,212,756	(23,969,012)	\$ 142,243,744	152,725,701	\$ 294,969,445
2	Less: Interest Expense	\$ 47,986,899	12,619,401	\$ 60,606,300	4,964,064	\$ 65,570,364	18,403,499	\$ 83,973,864	111,216	\$ 84,085,080
3	Pretax Operating Income (Loss)	144,293,900	(45,086,666)	99,207,234	1,435,158	100,642,391	(42,372,511)	58,269,880	152,614,485	210,884,366
Adjustments to Taxable Income (Schedule M Items):										
Flow Through Adjustments										
4	Meals & Entertainment	626,141	-	626,141	155,859	782,000	57,000	839,000	-	839,000
5	Other	603,384	(603,384)	-	-	-	-	-	-	-
6	AFUDC Equity	(763,215)	763,215	-	-	-	-	-	-	-
7	Tax Repairs Gross Deduction	(297,513,887)	-	(297,513,887)	(168,790,233)	(466,304,120)	36,304,120	(430,000,000)	-	(430,000,000)
8	Tax Repairs Book Depr & AFUDC	-	-	-	29,464,733	29,464,733	10,535,266	40,000,000	-	40,000,000
9	Property Basis Differences (LKE)	9,114,232	-	9,114,232	(8,223,991)	890,241	(46,977)	843,264	-	843,264
10	Total Flow Through Adjustments	(287,933,345)	159,831	(287,773,514)	(147,393,631)	(435,167,145)	46,849,408	(388,317,737)	-	(388,317,737)
Deferred Adjustments										
11	Depreciation	(34,002,046)	-	(34,002,046)	(12,100,396)	(46,102,442)	(256,578)	(46,359,020)	-	(46,359,020)
12	Sec 263A Interest	472,217	-	472,217	743,683	1,215,900	657,850	1,873,750	-	1,873,750
13	Contributions in Aid of Construction	(166,094)	-	(166,094)	(238,908)	(405,002)	28,582	(376,420)	-	(376,420)
14	Cost of Removal	4,623,917	-	4,623,917	(1,320,614)	3,303,303	872,286	4,175,589	-	4,175,589
15	Property Basis Differences Other	4,169,942	-	4,169,942	(5,304,245)	(1,134,303)	(244,039)	(1,378,342)	-	(1,378,342)
16	Unicap 263A Inventory	(23,126,781)	15,626,041	(7,500,740)	7,131,756	(368,984)	603,204	234,219	-	234,219
17	Other	106,947,364	(106,947,364)	-	-	-	-	-	-	-
18	Total Deferred Adjustments	58,918,519	(91,321,323)	(32,402,804)	(11,088,724)	(43,491,528)	1,661,305	(41,830,223)	-	(41,830,223)
19	Total Adjustments to Taxable Income	(229,014,826)	(91,161,492)	(320,176,318)	(158,482,355)	(478,658,673)	48,510,713	(430,147,960)	-	(430,147,960)
Adjustments to State Taxable Income										
20	PA Depreciation Adjustment	7,329,970	-	7,329,970	(12,824,333)	(5,494,362)	3,486,548	(2,007,814)	-	(2,007,814)
21	PA Taxable Income before NOL	(77,390,955)	(136,248,158)	(213,639,113)	(169,871,530)	(383,510,644)	9,624,750	(373,885,894)	152,614,485	(221,271,408)
22	Prior Year PA NOL Utilization	(9,430,933)	9,430,933	-	-	-	-	-	-	-
23	PA Taxable Income	(86,821,886)	(126,817,225)	(213,639,113)	(169,871,530)	(383,510,644)	9,624,750	(373,885,894)	152,614,485	(221,271,408)
24	PA Income Tax Expense (Before Current Year NOL Adj)	(7,506,304)	(12,411,983)	(19,918,287)	(13,280,951)	(33,199,238)	2,858,398	(30,340,840)	12,384,665	(17,956,175)
25	Current Year PA Net Operating Loss Adjustment	(4,610,149)	24,528,436	19,918,287	13,280,951	33,199,238	(2,858,398)	30,340,840	(12,384,665)	17,956,175
26	Other	(1,502,453)	1,502,453	-	-	-	-	-	-	-
27	PA Deferred Tax on Inventory Adjustment & Line Pack Gas	(8,891,283)	9,565,599	674,317	(642,990)	31,327	(50,041)	(18,714)	-	(18,714)
28	Pennsylvania Income Tax Expense	(22,510,189)	23,184,506	674,317	(642,990)	31,327	(50,041)	(18,714)	-	(18,714)
	-15.60%		23,184,506	674,317	(642,990)	31,327	(50,041)	(18,714)	-	(18,714)
	0.68%		674,317	674,317	674,317	674,317	674,317	674,317	674,317	674,317
	0.03%		31,327	31,327	31,327	31,327	31,327	31,327	31,327	31,327
	-0.03%		(18,714)	(18,714)	(18,714)	(18,714)	(18,714)	(18,714)	(18,714)	(18,714)
29	Income Subject to Federal Income Tax (Before NOL Adjustment)	(72,604,473)	(148,364,611)	(220,969,084)	(157,047,198)	(378,016,281)	6,138,202	(371,878,079)	152,614,485	(219,263,594)
30	(Prior Year) Current Year Federal Net Operating Loss Adjustment	(180,603,932)	119,149,537	(61,454,395)	61,454,395	-	-	-	-	-
31	Federal Taxable Income	(253,208,405)	(29,215,075)	(282,423,479)	(95,592,802)	(378,016,281)	6,138,202	(371,878,079)	152,614,485	(219,263,594)
32	Federal Income Tax Expense Before Current Year NOL Adj	(53,173,765)	(6,276,772)	(59,450,537)	(19,939,461)	(79,389,998)	1,299,531	(78,090,467)	32,049,042	(46,041,425)
33	Current Year Federal Net Operating Loss Adjustment	-	59,450,537	59,450,537	19,939,461	79,389,998	(1,299,531)	78,090,467	(32,049,042)	46,041,425
34	Other	(2,600,262)	2,600,262	-	-	-	-	-	-	-
35	Federal Current Income Tax Expense	(55,774,027)	55,774,027	-	-	-	-	-	-	-
36	Federal Deferred Income Tax Expense	(4,195,931)	9,602,893	5,406,963	4,240,724	9,647,687	(1,103,606)	8,544,081	-	8,544,081
37	Amortization of Excess Deferred Income Taxes	(1,757,485)	352,369	(1,405,116)	250,057	(1,155,059)	323,162	(831,898)	-	(831,898)
38	Current Year Federal Deferred NOL Adjustment	24,441,020	(83,891,557)	(59,450,537)	(19,939,461)	(79,389,998)	1,299,531	(78,090,467)	32,049,042	(46,041,425)
39	Amortization of 481(a) Tax Repairs	(2,847,694)	1,900,257	(20,947,437)	-	(20,947,437)	-	(20,947,437)	-	(20,947,437)
40	Other	10,411,833	(10,411,833)	-	-	-	-	-	-	-
41	Federal Deferred Income Tax Expense	6,051,743	(82,447,871)	(76,396,128)	(15,448,680)	(91,844,807)	519,087	(91,325,720)	32,049,042	(59,276,678)
42	Total Federal Tax Expense (Current and Deferred)	(49,722,284)	(26,673,843)	(76,396,128)	(15,448,680)	(91,844,807)	519,087	(91,325,720)	32,049,042	(59,276,678)
43	Total Income Tax Expense	(72,232,473)	(3,489,338)	(75,721,811)	(16,091,669)	(91,813,480)	469,046	(91,344,434)	32,049,042	(59,295,392)
44 Other Income and Deductions:										
45	Other Income and Deductions	2,646,436	(2,646,436)	-	-	-	-	-	-	-
46	Taxes on Other Income and Deductions	307,536	(307,536)	0	(0)	0	(0)	0	-	0
47	Net Income	218,865,273	174,929,045	-	192,455,872	-	149,614,315	-	270,179,758	-

Combined Divisions
Deferred Income Taxes

FILING REQUIREMENTS	Test Year for the 12 Months Ended:						
	Historic		Future		Fully Projected Future		
	Present Rates				Proposed Rates		
	8/31/2023	8/31/2023	8/31/2024	9/30/2025	9/30/2025		
	Per Books	Pro-Forma	Pro-Forma	Pro-Forma	Pro-Forma		
53.53.III.A.52a							
53.53.III.A.53							
53.53.III.A.58							
53.53.III.A.62							
Deferred Adjustments							
Depreciation							
1	Book Depreciation	92,754,668	92,754,668	95,080,246	94,219,598		
2	Tax Depreciation	(126,756,714)	(126,756,714)	(141,182,687)	(140,578,618)		
3	Schedule M	(34,002,046)	(34,002,046)	(46,102,442)	(46,359,020)		
Sec 263A Interest							
4	Book	-	-	-	-		
5	Tax	472,217	472,217	1,215,900	1,873,750		
6	Schedule M	472,217	472,217	1,215,900	1,873,750		
Contributions in Aid of Construction							
7	Book	-	-	-	-		
8	Tax	(166,094)	(166,094)	(405,002)	(376,420)		
9	Schedule M	(166,094)	(166,094)	(405,002)	(376,420)		
Cost of Removal							
10	Book	-	-	-	-		
11	Tax	4,623,917	4,623,917	3,303,303	4,175,589		
12	Schedule M	4,623,917	4,623,917	3,303,303	4,175,589		
Other Property Basis Differences							
13	Book	-	-	-	-		
14	Tax	4,169,942	4,169,942	(1,134,303)	(1,378,342)		
15	Schedule M	4,169,942	4,169,942	(1,134,303)	(1,378,342)		
Unicap 263A Inventory							
16	Book	-	-	-	-		
17	Tax	(23,126,781)	(23,126,781)	(368,984)	234,219		
18	Schedule M	(23,126,781)	(23,126,781)	(368,984)	234,219		
19	Non-Property Schedule M's	106,947,364	-	-	-		
20	Total Schedule M's	Att 2	58,918,519	(48,028,845)	(43,491,528)	(41,830,223)	(41,831,119)
Cumulative Timing Difference							
		8/31/2022					
21	Depreciation	(753,333,187)	(787,335,233)	(787,335,233)	(833,437,675)	(883,659,946)	
22	Sec 263A Interest	10,507,333	10,979,549	10,979,549	12,195,449	14,225,345	
23	Contributions in Aid of Construction	4,254,376	4,088,282	4,088,282	3,683,280	3,275,492	
24	Cost of Removal	(21,517,908)	(16,893,990)	(16,893,990)	(13,590,687)	(9,067,132)	
25	Property Basis Differences Other	(101,947,644)	(97,777,702)	(97,777,702)	(98,912,005)	(100,290,346)	
26	Unicap 263A Inventory	37,309,581	14,182,800	14,182,800	13,813,815	11,576,745	
27	Line Pack Gas	359,234	359,234	359,234	359,234	359,234	
28	Federal Net Operating Loss	350,728,271	353,331,251	576,501,325	954,517,607	1,326,395,686	
29	-	-	-	-	-	-	
30	Total Timing Differences	(473,639,944)	(519,065,809)	(295,895,735)	38,629,019	362,815,077	212,694,605
Deferred Income Tax Asset (Liability) - Federal - 21% rate							
31	Depreciation	(165,340,399)	(165,340,399)	(175,021,911)	(185,568,589)	(185,568,589)	
32	Sec 263A Interest	2,305,705	2,305,705	2,561,044	2,987,322	2,987,322	
33	Contributions in Aid of Construction	858,539	858,539	773,489	687,854	687,854	
34	Cost of Removal	(3,547,738)	(3,547,738)	(2,854,044)	(1,904,097)	(1,904,097)	
35	Property Basis Differences Other	(20,533,317)	(20,533,317)	(20,771,521)	(21,060,973)	(19,265,929)	
36	Unicap 263A Inventory	2,978,388	2,978,388	2,900,901	2,431,116	2,950,087	
37	Line Pack Gas	75,439	75,439	75,439	75,439	75,439	
38	Federal Net Operating Loss	74,199,563	121,065,278	200,448,697	278,543,094	246,494,052	
39	Reg Liab Excess Deferred Income Taxes Tax Gross Up	17,457,061	17,457,061	17,457,061	17,457,061	17,457,061	
40	Reg Asset Fas 109 Tax Gross Up	(104,885,342)	-	-	-	-	
41	Reg Liab PA NOL Tax Gross Up	-	2,399,967	6,635,315	10,763,062	9,080,105	
42	Reg Liab 481a Tax Repairs Gross Up	21,074,295	21,074,295	12,719,573	5,653,443	5,653,443	
43	PA Rate Change RA/RL	(1,408,086)	(1,408,086)	(1,408,086)	(1,408,086)	(1,408,086)	
44	Property Flow Through	(209,827,339)	-	-	-	-	
45	Other Differences	83,773,611	-	-	-	-	
46	Total Deferred Tax Asset (Liability)	Att 3	(302,819,620)	(22,614,868)	43,515,957	108,656,645	77,238,662
47	Unicap 263A Inventory	1,007,277	1,007,277	926,506	730,736	886,726	
48	Line Pack Gas	25,513	25,513	24,094	24,094	24,094	
49	State Net Operating Loss-Historical Tax Repairs	24,618,107	48,064,386	48,064,386	48,064,386	48,064,386	
50	State Net Operating Loss	14,980,632	8,523,882	23,642,255	38,381,211	32,364,995	
51	Reg Liab Excess Deferred Income Taxes Tax Gross Up	8,211,498	8,211,498	8,211,498	8,211,498	8,211,498	
52	Reg Asset Fas 109 Tax Gross Up	(49,287,676)	-	-	-	-	
53	Reg Liab PA NOL Tax Gross Up	-	504,564	1,319,167	2,108,404	1,793,497	
54	Reg Liab 481a Tax Repairs Gross Up	9,912,982	9,912,982	5,619,431	2,337,790	2,337,790	
55	PA Rate Change RA/RL	65,863,679	65,863,679	65,863,679	65,863,679	65,863,679	
56	Property Flow Through	(184,295,882)	-	-	-	-	
57	Other Differences	(33,605,118)	-	-	-	-	
58	Deferred Income Tax Asset (Liability) - State	Att 3	(142,568,987)	142,113,782	153,671,017	165,721,797	159,546,665
Rate Base							
59	Net Deferred Tax Liability - Federal	(302,819,620)	(22,614,868)	43,515,957	108,656,645	77,238,662	
60	Net Deferred Tax Liability - State	(142,568,987)	142,113,782	153,671,017	165,721,797	159,546,665	
61	Reg Liability Excess Deferred Income Taxes	(92,551,631)	(92,551,631)	(91,396,572)	(90,495,350)	(90,495,350)	
62	Historical Test Period Normalization Adjustment	-	-	-	(18,247,276)	(18,247,276)	
63	Reg Asset Fas 109	548,296,238	-	-	-	-	
64	Reg Liability PA NOL	-	(11,428,413)	(31,596,736)	(51,252,677)	(43,238,598)	
65	Reg Liability Fas 109 PA Rate Change	(58,778,003)	(58,778,003)	(58,778,003)	(58,778,003)	(58,778,003)	
66	Reg Liability 481a Tax Repairs	(110,266,769)	(95,724,906)	(66,188,828)	(29,258,944)	(29,258,944)	
67	Total Rate Base	(158,688,771)	(138,984,039)	(50,773,165)	26,346,193	(3,232,844)	

Combined Divisions
Reconciliation of Deferred Income Taxes

FILING REQUIREMENTS

		Historic			Future			Fully Projected Future			
		<i>Present Rates</i>						<i>Proposed Rates</i>			
		8/31/2023	Normalization	8/31/2023	Test Year	8/31/2024	Test Year	9/30/2025	Test Year	9/30/2025	
Ref		<i>Per Books</i>	Adjustment*	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	Adjustment	<i>Pro-Forma</i>	
1	Federal Deferred Income Taxes	<i>Att 2</i>	(302,819,620)	280,204,752	(22,614,868)	66,130,824	43,515,957	65,140,689	108,656,645	-	108,656,645
2	State Deferred Income Taxes	<i>Att 2</i>	(142,568,987)	284,682,768	142,113,782	11,557,235	153,671,017	12,050,781	165,721,797	(6,175,132)	159,546,665
Total Deferred Income Taxes			(445,388,607)	564,887,521	119,498,914	77,688,059	197,186,973	77,191,469	274,378,443	(6,175,132)	268,203,310

* Deferred tax balances are calculated on Attachment 2. The normalization adjustment represents difference between the periods.

Combined Divisions
Carryforward Amounts

FILING REQUIREMENTS		Historic		Future	Fully Projected Future	
		8/31/2023	8/31/2023	8/31/2024	9/30/2025	9/30/2025
53.53.III.A.64		Present Rates			Proposed Rates	
Ref		Per Books	Pro-Forma	Pro-Forma	Pro-Forma	Pro-Forma
Federal NOL Carryforward						
1	Beginning Balance	416,986,637	416,986,637	576,501,325	954,517,607	954,517,607
2	NOL Utilized	(157,179,610)	(61,454,395)	-	-	-
3	NOL Generated	74,886,744	220,969,084	378,016,281	371,878,079	219,263,594
4	Ending Balance	334,693,771	576,501,325	954,517,607	1,326,395,686	1,173,781,201
State NOL Carryforward						
5	Beginning Balance	613,142,379	613,142,379	1,435,485,339	1,818,995,983	1,818,995,983
6	NOL Utilized	(9,430,933)	-	-	-	-
7	NOL Generated	4,610,149	822,342,961	383,510,644	373,885,894	221,271,408
8	Ending Balance	608,321,595	1,435,485,339	1,818,995,983	2,192,881,876	2,040,267,391
State NOL Carryforward Components						
9	ADIT (Line 8 X State rate)	19,918,287	8,523,882	23,642,255	38,381,211	32,364,995
10	ADIT - historical tax repairs- n1	26,886,752	48,064,386	48,064,386	48,064,386	48,064,386
11	Valuation Allowance	-	-	-	-	-
12	Reg Liability PA NOL, net	(19,918,287)	(8,523,882)	(23,642,255)	(38,381,211)	(32,364,995)
13	Ending Balance	26,886,752	48,064,386	48,064,386	48,064,386	48,064,386
		0.0899	0.0899	0.0849	0.0799	0.0799
		0.1911	0.1911	0.1922	0.1932	0.1932
		1.3909	1.3909	1.3833	1.3757	1.3757

Peoples Natural Gas Division
Income Tax Provision

FILING REQUIREMENTS	Test Year for the 12 Months Ended:						
	Historic			Future		Fully Projected Future	
	A	B	C	D	E	F	G
	Present Rates						
	8/31/2023		8/31/2023		8/31/2024		9/30/2025
	Per Books	Adjustment	Pro-Forma	Adjustment	Pro-Forma	Adjustment	Pro-Forma
1 Operating Income Before Taxes and Interest	166,262,657	(17,772,770)	148,489,886	7,248,002	155,737,889	(21,254,908)	134,482,981
2 Less: Interest Expense	44,845,751	10,167,695	55,013,446	4,721,156	59,734,601	17,269,006	77,003,607
3 Pretax Operating Income (Loss)	121,416,906	(27,940,465)	93,476,441	2,526,847	96,003,287	(38,523,914)	57,479,374
Adjustments to Taxable Income (Schedule M Items):							
Flow Through Adjustments							
4 Meals & Entertainment	601,020	-	601,020	149,980	751,000	57,000	808,000
5 Other	600,635	(600,635)	-	-	-	-	-
6 AFUDC Equity	(763,215)	763,215	-	-	-	-	-
7 Tax Repairs Gross Deduction	(277,767,097)	-	(277,767,097)	(167,927,823)	(445,694,920)	31,798,262	(413,896,658)
8 Tax Repairs Book Depr & AFUDC	-	-	-	27,418,008	27,418,008	10,097,936	37,515,943
9 Property Basis Differences (LKE)	8,001,663	-	8,001,663	(7,111,422)	890,241	(46,977)	843,264
10 Total Flow Through Adjustments	(269,326,995)	162,580	(269,164,414)	(147,471,257)	(416,635,671)	41,906,220	(374,729,451)
Deferred Adjustments							
11 Depreciation	(41,127,096)	-	(41,127,096)	1,224,766	(39,902,331)	1,447,153	(38,455,177)
12 Sec 263A Interest	445,965	-	445,965	769,935	1,215,900	657,850	1,873,750
13 Contributions in Aid of Construction	(143,766)	-	(143,766)	(214,519)	(358,285)	27,686	(330,600)
14 Cost of Removal	4,327,514	-	4,327,514	(1,191,339)	3,136,175	836,401	3,972,576
15 Property Basis Differences Other	3,324,565	-	3,324,565	(4,437,415)	(1,112,851)	(288,214)	(1,401,065)
16 Unicap 263A Inventory	(15,626,041)	15,626,041	-	(2,840,274)	(2,840,274)	2,111,865	(728,409)
17 Other	114,747,057	(114,747,057)	-	-	-	-	-
18 Total Deferred Adjustments	65,948,196	(99,121,016)	(33,172,820)	(6,688,847)	(39,861,667)	4,792,742	(35,068,925)
19 Total Adjustments to Taxable Income	(203,378,799)	(98,958,436)	(302,337,234)	(154,160,104)	(456,497,338)	46,698,962	(409,798,376)
Adjustments to State Taxable Income							
20 PA Depreciation Adjustment	9,553,717	-	9,553,717	(14,954,125)	(5,400,408)	3,467,671	(1,932,737)
21 PA Taxable Income before NOL	(72,408,176)	(126,898,901)	(199,307,076)	(166,587,382)	(365,894,458)	11,642,719	(354,251,740)
22 PA Net Operating Loss Deduction	(9,430,933)	9,430,933	-	-	-	-	-
23 PA Taxable Income	(81,839,109)	(117,467,968)	(199,307,076)	(166,587,382)	(365,894,458)	11,642,719	(354,251,740)
24 PA Income Tax Expense (Before Current Year NOL Adj)	0.0865						
25 Current Year PA Net Operating Loss Adjustment	(7,075,149)	(11,506,914)	(18,582,063)	(13,092,201)	(31,674,264)	2,926,735	(28,747,529)
26 Other	-	18,582,063	18,582,063	13,092,201	31,674,264	(2,926,735)	28,747,529
27 PA Deferred Tax on Inventory Adjustment & Line Pack Gas	(1,469,416)	1,469,416	-	-	241,139	-	58,200
28 Pennsylvania Income Tax Expense	8.645%	(18,151,336)	18,151,336	-	241,139	-	58,200
29 Income Subject to Federal Income Tax (Before NOL Adjustment)	Att. 4	(74,886,744)	(133,974,050)	(208,860,793)	(151,633,257)	(360,494,050)	8,175,048
30 (Prior Year) Current Year Federal Net Operating Loss Adjustment	Att. 4	(141,666,036)	89,196,024	(52,470,012)	52,470,012	-	-
31 Federal Taxable Income		(216,552,780)	(44,778,025)	(261,330,805)	(99,163,245)	(360,494,050)	8,175,048
32 Federal Income Tax Expense Before Current Year NOL Adj	21.00%	(45,476,084)	(9,403,385)	(54,879,469)	(20,874,921)	(75,754,390)	1,755,177
33 Current Year Federal Net Operating Loss Adjustment	Att. 4	-	54,879,469	54,879,469	20,874,921	75,754,390	(1,755,177)
34 Other		(2,545,904)	2,545,904	-	-	-	-
35 Federal Current Income Tax Expense		(48,021,988)	48,021,988	-	-	-	-
36 Federal Deferred Income Tax Expense		(13,849,121)	20,815,413	6,966,292	1,404,658	8,370,950	(1,006,476)
37 Amortization of Excess Deferred Income Taxes		(1,461,604)	312,922	(1,148,682)	137,074	(1,011,608)	355,275
38 Current Year Federal Deferred NOL Adjustment		24,441,020	(79,320,489)	(54,879,469)	(20,874,921)	(75,754,390)	1,755,177
39 Amortization of 481(a) Tax Repairs		(22,847,694)	1,900,257	(20,947,437)	-	(20,947,437)	-
40 Other		11,761,221	(11,761,221)	-	-	-	-
41 Federal Deferred Income Tax Expense		(1,956,178)	(68,053,118)	(70,009,296)	(19,333,188)	(89,342,484)	1,103,976
42 Total Federal Tax Expense (Current and Deferred)		(49,978,166)	(20,031,130)	(70,009,296)	(19,333,188)	(89,342,484)	1,103,976
43 Total Income Tax Expense		(68,129,502)	(1,879,794)	(70,009,296)	(19,333,188)	(89,101,345)	(88,627,498)
		-56%		-75%			
44 Other Income and Deductions:							
45 Other Income and Deductions		2,560,751	1,543,587	-	-	-	-
46 Taxes on Other Income and Deductions		245,153	(245,153)	0	(0)	0	0
47 Net Income		191,862,005	163,485,737	185,104,632	146,106,871		

Peoples Natural Gas Division

		Test Year for the 12 Months Ended:			
		Historic		Future	
		Fully Projected Future			
		Present Rates			
		8/31/2023	8/31/2023	8/31/2024	9/30/2025
		Per Books	Pro-Forma	Pro-Forma	Pro-Forma
FILING REQUIREMENTS					
53.53.III.A.52a					
53.53.III.A.53					
53.53.III.A.58					
53.53.III.A.62					
Deferred Adjustments					
Depreciation					
1	Book Depreciation	82,190,091	82,190,091	83,218,748	83,167,820
2	Tax Depreciation	(123,317,187)	(123,317,187)	(123,121,079)	(121,622,997)
3	Schedule M	(41,127,096)	(41,127,096)	(39,902,331)	(38,455,177)
Sec 263A Interest					
4	Book	-	-	-	-
5	Tax	445,965	445,965	1,215,900	1,873,750
6	Schedule M	445,965	445,965	1,215,900	1,873,750
Contributions in Aid of Construction					
7	Book	-	-	-	-
8	Tax	(143,766)	(143,766)	(358,285)	(330,600)
9	Schedule M	(143,766)	(143,766)	(358,285)	(330,600)
Cost of Removal					
10	Book	-	-	-	-
11	Tax	4,327,514	4,327,514	3,136,175	3,972,576
12	Schedule M	4,327,514	4,327,514	3,136,175	3,972,576
Other Property Basis Differences					
13	Book	-	-	-	-
14	Tax	3,324,565	3,324,565	(1,112,851)	(1,401,065)
15	Schedule M	3,324,565	3,324,565	(1,112,851)	(1,401,065)
Unicap 263A Inventory					
16	Book	-	-	-	-
17	Tax	(15,626,041)	(15,626,041)	(2,840,274)	(728,409)
18	Schedule M	(15,626,041)	(15,626,041)	(2,840,274)	(728,409)
19	Non-Property Schedule M's	114,747,057	-	-	-
20	Total Schedule M's	65,948,196	(48,798,861)	(39,861,667)	(35,068,925)
		Att. 1			
Cumulative Timing Difference					
		8/31/2022			
21	Depreciation	(646,308,113)	(687,435,209)	(727,337,540)	(768,997,315)
22	Sec 263A Interest	9,297,226	9,743,190	10,959,090	12,988,986
23	Contributions in Aid of Construction	3,769,200	3,625,434	3,267,148	2,908,999
24	Cost of Removal	(20,089,499)	(15,761,986)	(12,625,811)	(8,322,187)
25	Property Basis Differences Other	(92,553,166)	(89,228,602)	(90,341,453)	(91,742,517)
26	Unicap 263A Inventory	27,704,170	12,078,129	12,078,129	8,509,445
27	Line Pack Gas	359,234	359,234	359,234	359,234
28	Federal Net Operating Loss (Att. 4)	340,258,209	334,693,771	557,863,844	1,270,676,897
29					
30	Total Timing Differences	(377,562,740)	(431,926,039)	111,876,418	426,381,542
Deferred Income Tax Asset (Liability) - Federal - 21% rate					
31	Depreciation	(144,361,394)	(144,361,394)	(152,740,883)	(161,489,436)
32	Sec 263A Interest	2,046,070	2,046,070	2,301,409	2,727,687
33	Contributions in Aid of Construction	761,341	761,341	686,101	610,890
34	Cost of Removal	(3,310,017)	(3,310,017)	(2,651,420)	(1,747,659)
35	Property Basis Differences Other	(18,738,006)	(18,738,006)	(18,971,705)	(19,265,929)
36	Unicap 263A Inventory	2,536,407	2,536,407	1,939,949	1,786,983
37	Line Pack Gas	75,439	75,439	75,439	75,439
38	Federal Net Operating Loss	70,285,692	117,151,407	192,855,158	266,842,148
39	Reg Liab Excess Deferred Income Taxes Tax Gross Up	15,429,978	15,429,978	15,429,978	15,429,978
40	Reg Asset Fas 109 Tax Gross Up	(96,962,866)	-	-	-
41	Reg Liab PA NOL Tax Gross Up	-	2,040,807	6,076,391	9,983,563
42	Reg Liab 481a Tax Repairs Gross Up	18,464,261	18,464,261	10,095,200	3,014,730
43	PA Rate Change RA/RL	(1,412,659)	(1,412,659)	(1,412,659)	(1,412,659)
44	Property Flow Through	(196,920,867)	-	-	-
45	Other Differences	81,067,086	-	-	-
46	Total Deferred Tax Asset (Liability)	(271,039,536)	(9,316,366)	53,682,957	116,555,735
		Att. 3			
47	Unicap 263A Inventory	857,801	857,801	619,592	537,125
48	Line Pack Gas	25,513	25,513	24,094	24,094
49	State Net Operating Loss-Historical Tax Repairs	24,604,949	46,902,570	46,902,570	46,902,570
50	State Net Operating Loss	14,980,632	7,294,224	21,718,150	35,683,108
51	Reg Liab Excess Deferred Income Taxes Tax Gross Up	7,257,994	7,257,994	7,257,994	7,257,994
52	Reg Asset Fas 109 Tax Gross Up	(45,609,649)	-	-	-
53	Reg Liab PA NOL Tax Gross Up	-	383,098	1,140,654	1,874,105
54	Reg Liab 481a Tax Repairs Gross Up	8,685,268	8,685,268	4,459,999	1,246,639
55	PA Rate Change RA/RL	57,226,931	57,226,931	57,226,931	57,226,931
56	Property Flow Through	(167,844,203)	-	-	-
57	Other Differences	(27,068,443)	-	-	-
58	Deferred Income Tax Asset (Liability) - State	(126,883,207)	128,633,399	139,349,984	150,752,565
		Att. 3			
		(397,922,743)	(435,641,170)		
		(397,922,744)	119,317,033		
Rate Base					
59	Net Deferred Tax Liability - Federal	(271,039,536)	(9,316,366)	53,682,957	116,555,735
60	Net Deferred Tax Liability - State	(126,883,207)	128,633,399	139,349,984	150,752,565
61	Reg Liability Excess Deferred Income Taxes	(81,945,348)	(81,945,348)	(80,933,741)	(80,222,714)
62	Historical Test Period Normalization Adjustment	-	-	-	(16,967,878)
63	Reg Asset Fas 109	507,337,584	-	-	-
64	Reg Liability PA NOL	-	(9,718,130)	(28,935,195)	(47,540,775)
65	Reg Liability Fas 109-PA Rate Change	(50,101,631)	(50,101,631)	(50,101,631)	(50,101,631)
66	Reg Liability 481a Tax Repairs	(96,610,318)	(82,068,455)	(52,532,377)	(15,602,494)
67	Total Rate Base	(119,242,456)	(104,516,532)	(19,470,004)	56,872,808
		(119,242,458)	(159,104,717)	Att. 5	Att. 5

Peoples Natural Gas Division
Reconciliation of Deferred Income Taxes

<u>FILING REQUIREMENTS</u>		<u>Historic</u>			<u>Future</u>		<u>Fully Projected Future</u>		
	53.53.III.A.52b	Present Rates							
	Ref	8/31/2023 <i>Per Books</i>	Normalization Adjustment*	8/31/2023 <i>Pro-Forma</i>	Test Year Adjustment	8/31/2024 <i>Pro-Forma</i>	Test Year Adjustment	9/30/2025 <i>Pro-Forma</i>	
1	Federal Deferred Income Taxes	Att. 2	(271,039,536)	261,723,170	(9,316,366)	62,999,323	53,682,957	62,872,777	116,555,735
2	State Deferred Income Taxes	Att. 2	(126,883,207)	255,516,606	128,633,399	10,716,585	139,349,984	11,402,581	150,752,565
	Total Deferred Income Taxes		(397,922,743)	517,239,776	119,317,033	73,715,908	193,032,941	74,275,359	267,308,300

* Deferred tax balances are calculated on Attachment 2. The normalization adjustment represents difference between the periods.

Peoples Natural Gas Division
Carryforward Amounts

<u>FILING REQUIREMENTS</u>		Ref	Historic		Future	Fully Projected Future
			8/31/2023 <i>Per Books</i>	8/31/2023 <i>Pro-Forma</i>	8/31/2024 <i>Pro-Forma</i>	9/30/2025 <i>Pro-Forma</i>
53.53.III.A.64			Present Rates			
Federal NOL Carryforward						
1	Beginning Balance		401,473,063	401,473,063	557,863,844	918,357,895
2	NOL Utilized	<i>Att. 1</i>	(141,666,036)	(52,470,012)	-	-
3	NOL Generated	<i>Att. 1</i>	74,886,744	208,860,793	360,494,050	352,319,003
4	Ending Balance	<i>Att. 2</i>	334,693,771	557,863,844	918,357,895	1,270,676,897
State NOL Carryforward						
5	Beginning Balance		566,809,469	566,809,469	1,374,820,378	1,740,714,836
6	NOL Utilized	<i>Att. 1</i>	(9,430,933)		-	-
7	NOL Generated	<i>Att. 1</i>	-	808,010,909	365,894,458	354,251,740
8	Ending Balance		557,378,536	1,374,820,378	1,740,714,836	2,094,966,576
State NOL Carryforward Components						
9	ADIT (Line 8 X State rate)		18,582,063	7,294,224	21,718,150	35,683,108
10	ADIT - historical tax repairs		24,604,949	46,902,570	46,902,570	46,902,570
11	Valuation Allowance		-			
12	Reg Liability PA NOL, net		(18,582,063)	(7,294,224)	(21,718,150)	(35,683,108)
13	Ending Balance		24,604,949	46,902,570	46,902,570	46,902,570

Peoples Gas Division
Income Tax Provision

FILING REQUIREMENTS	Test Year for the 12 Months Ended:							
	Historic			Future		Fully Projected Future		
	A	B	C	D	E	F	G	
	Present Rates							
	8/31/2023	8/31/2023	8/31/2023	8/31/2024	8/31/2024	9/30/2025	9/30/2025	
Ref	Per Books	Adjustment	Pro-Forma	Adjustment	Pro-Forma	Adjustment	Pro-Forma	
53.53.III.A.55								
53.53.III.A.53								
1 Operating Income Before Taxes and Interest	Ex. 2, Sch. 4	26,018,142	(14,694,494)	11,323,648	(848,780)	10,474,867	(2,714,104)	7,760,763
2 Less: Interest Expense	Ex. 2, Sch. 4	3,141,148	2,451,707	5,592,855	242,909	5,835,763	1,134,493	6,970,256
3 Pretax Operating Income (Loss)		22,876,994	(17,146,201)	5,730,793	(1,091,689)	4,639,104	(3,848,597)	790,507
Adjustments to Taxable Income (Schedule M Items):								
Flow Through Adjustments								
4 Meals & Entertainment		25,122	-	25,122	5,878	31,000	-	31,000
5 Other		2,749	(2,749)	-	-	-	-	-
6 AFUDC Equity		-	-	-	-	-	-	-
7 Tax Repairs Gross Deduction		(19,746,790)	-	(19,746,790)	(862,410)	(20,609,200)	4,505,858	(16,103,342)
8 Tax Repairs Book Depr & AFUDC		-	-	-	2,046,726	2,046,726	437,330	2,484,056
9 Property Basis Differences		1,112,569	-	1,112,569	(1,112,569)	-	-	-
10 Total Flow Through Adjustments		(18,606,350)	(2,749)	(18,609,100)	77,625	(18,531,474)	4,943,188	(13,588,286)
Deferred Adjustments								
11 Depreciation		7,125,050	-	7,125,050	(13,325,161)	(6,200,111)	(1,703,731)	(7,903,842)
12 Sec 263A Interest		26,252	-	26,252	(26,252)	-	-	-
13 Contributions in Aid of Construction		(22,328)	-	(22,328)	(24,389)	(46,716)	896	(45,821)
14 Cost of Removal		296,404	-	296,404	(129,275)	167,128	35,885	203,013
15 Property Basis Differences Other		845,377	-	845,377	(866,829)	(21,452)	44,175	22,723
16 Unicap 263A Inventory		(7,500,740)	-	(7,500,740)	9,972,030	2,471,290	(1,508,662)	962,629
17 Other		(7,799,693)	7,799,693	-	-	-	-	-
18 Total Deferred Adjustments	Att. 2	(7,029,677)	7,799,693	770,016	(4,399,877)	(3,629,861)	(3,131,437)	(6,761,298)
19 Total Adjustments to Taxable Income		(25,636,027)	7,796,943	(17,839,084)	(4,322,251)	(22,161,335)	1,811,751	(20,349,584)
Adjustments to State Taxable Income								
20 PA Depreciation Adjustment		(2,223,747)	-	(2,223,747)	2,129,792	(93,954)	18,877	(75,077)
21 PA Taxable Income before NOL		(4,982,780)	(9,349,257)	(14,332,037)	(3,284,148)	(17,616,185)	(2,017,969)	(19,634,154)
22 Prior Year PA NOL Utilization	Att. 4	-	-	-	-	-	-	-
23 PA Taxable Income		(4,982,780)	(9,349,257)	(14,332,037)	(3,284,148)	(17,616,185)	(2,017,969)	(19,634,154)
24 PA Income Tax Expense (Before Current Year NOL Adj)	Various	(431,155)	(905,069)	(1,336,224)	(188,751)	(1,524,974)	(68,337)	(1,593,312)
25 Current Year PA Net Operating Loss Adjustment	Att. 4	(4,610,149)	5,946,373	1,336,224	188,751	1,524,974	68,337	1,593,312
26 Other		(33,037)	33,037	-	-	-	-	-
27 PA Deferred Tax on Inventory Adjustment & Line Pack Gas		715,488	(41,171)	674,317	-	(209,813)	-	(76,914)
28 Pennsylvania Income Tax Expense		(4,358,853)	5,033,170	674,317	-	(209,813)	-	(76,914)
29 Income Subject to Federal Income Tax (Before NOL Adjustment)		2,282,271	(14,390,562)	(12,108,290)	(5,413,941)	(17,522,231)	(2,036,846)	(19,559,077)
30 (Prior Year) Current Year Federal Net Operating Loss Adjustment		(38,937,896)	29,953,512	(8,984,384)	8,984,384	-	-	-
31 Federal Taxable Income		(36,655,625)	15,562,951	(21,092,674)	3,570,443	(17,522,231)	(2,036,846)	(19,559,077)
32 Federal Income Tax Expense Before Current Year NI	21.00%	(7,697,681)	3,126,613	(4,571,068)	935,460	(3,635,608)	(455,646)	(4,091,254)
33 Current Year Federal Net Operating Loss Adjustment	Att. 4	-	4,571,068	4,571,068	(935,460)	3,635,608	455,646	4,091,254
34 Other		(54,358)	54,358	-	-	-	-	-
35 Federal Current Income Tax Expense	(54,358)	(7,752,040)	7,752,040	-	-	-	-	-
36 Federal Deferred Income Tax Expense		9,653,190	(11,212,520)	(1,559,330)	2,836,066	1,276,737	350,060	1,626,796
37 Amortization of Excess Deferred Income Taxes		(295,881)	39,447	(256,434)	112,982	(143,452)	(32,113)	(175,565)
38 Current Year Federal Deferred NOL Adjustment		-	(4,571,068)	(4,571,068)	935,460	(3,635,608)	(455,646)	(4,091,254)
39 Amortization of 481(a) Tax Repairs		-	-	-	-	-	-	-
40 Other		(1,349,388)	1,349,388	-	-	-	-	-
41 Federal Deferred Income Tax Expense		8,007,921	(14,394,753)	(6,386,832)	3,884,509	(2,502,323)	(137,700)	(2,640,023)
42 Total Federal Tax Expense (Current and Deferred)		255,882	(6,642,713)	(6,386,832)	3,884,509	(2,502,323)	(137,700)	(2,640,023)
43 Total Income Tax Expense		(4,102,972)	(1,609,544)	(5,712,515)	3,884,509	(2,712,135)	(137,700)	(2,716,937)
44 Other Income and Deductions:								
45 Other Income and Deductions		85,685	(85,685)	-	-	-	-	-
46 Taxes on Other Income and Deductions		62,383	(62,383)	0	(0)	0	(0)	0
47 Net Income		27,003,267	11,443,308	7,351,239	3,507,443	3,507,443	3,507,443	3,507,443

Peoples Gas Division
Deferred Income Taxes

FILING REQUIREMENTS	Test Year for the 12 Months Ended:					
	Historic		Future	Fully Projected Future		
	Present Rates					
	8/31/2023 Per Books	8/31/2023 Pro-Forma	8/31/2024 Pro-Forma	9/30/2025 Pro-Forma		
53.53.III.A.52a						
53.53.III.A.53						
53.53.III.A.58						
53.53.III.A.62						
Deferred Adjustments						
Depreciation						
1	Book Depreciation	10,564,577	10,564,577	11,861,497	11,051,778	
2	Tax Depreciation	(3,439,527)	(3,439,527)	(18,061,608)	(18,955,621)	
3	Schedule M	7,125,050	7,125,050	(6,200,111)	(7,903,842)	
Sec 263A Interest						
4	Book	-	-	-	-	
5	Tax	26,252	26,252	-	-	
6	Schedule M	26,252	26,252	-	-	
Contributions in Aid of Construction						
7	Book	-	-	-	-	
8	Tax	(22,328)	(22,328)	(46,716)	(45,821)	
9	Schedule M	(22,328)	(22,328)	(46,716)	(45,821)	
Cost of Removal						
10	Book	-	-	-	-	
11	Tax	296,404	296,404	167,128	203,013	
12	Schedule M	296,404	296,404	167,128	203,013	
Other Property Basis Differences						
13	Book	-	-	-	-	
14	Tax	845,377	845,377	(21,452)	22,723	
15	Schedule M	845,377	845,377	(21,452)	22,723	
Unicap 263A Inventory						
16	Book	-	-	-	-	
17	Tax	(7,500,740)	(7,500,740)	2,471,290	962,629	
18	Schedule M	(7,500,740)	(7,500,740)	2,471,290	962,629	
19	Non-Property Schedule M's	(7,799,693)	-	-	-	
20	Total Schedule M's	Att. 1	(7,029,677)	770,016	(3,629,861)	(6,761,298)
Cumulative Timing Difference						
8/31/2022						
21	Depreciation	(107,025,075)	(99,900,024)	(106,100,135)	(114,662,631)	
22	Sec 263A Interest	1,210,107	1,236,359	1,236,359	1,236,359	
23	Contributions in Aid of Construction	485,176	462,849	416,132	366,493	
24	Cost of Removal	(1,428,408)	(1,132,005)	(964,876)	(744,945)	
25	Property Basis Differences Other	(9,394,477)	(8,549,100)	(8,570,552)	(8,547,829)	
26	Unicap 263A Inventory	9,605,411	2,104,671	4,575,961	3,067,300	
27	Line Pack Gas	-	-	-	-	
28	Federal Net Operating Loss	10,470,062	18,637,481	36,159,712	55,718,789	
29		-	-	-	-	
30	Total Timing Differences	(96,077,204)	(87,139,769)	(73,247,399)	(63,566,465)	
Deferred Income Tax Asset (Liability) - Federal - 21% rate						
31	Depreciation	(20,979,005)	(20,979,005)	(22,281,028)	(24,079,153)	
32	Sec 263A Interest	259,635	259,635	259,635	259,635	
33	Contributions in Aid of Construction	97,198	97,198	87,388	76,964	
34	Cost of Removal	(237,721)	(237,721)	(202,624)	(156,438)	
35	Property Basis Differences Other	(1,795,311)	(1,795,311)	(1,799,816)	(1,795,044)	
36	Unicap 263A Inventory	441,981	441,981	960,952	644,133	
37	Line Pack Gas	-	-	-	-	
38	Federal Net Operating Loss	3,913,871	3,913,871	7,593,539	11,700,946	
39	Reg Liab Excess Deferred Income Taxes Tax Gross Up	2,027,083	2,027,083	2,027,083	2,027,083	
40	Reg Asset Fas 109 Tax Gross Up	(7,922,476)	-	-	-	
41	Reg Liab PA NOL Tax Gross Up	-	359,159	558,924	779,499	
42	Reg Liab 481a Tax Repairs Gross Up	2,610,034	2,610,034	2,624,374	2,638,713	
43	PA Rate Change RA/RL	4,573	4,573	4,573	4,573	
44	Property Flow Through	(12,906,472)	-	-	-	
45	Other Differences	2,706,525	-	-	-	
46	Total Deferred Tax Asset (Liability)	Att. 3	(31,780,084)	(13,298,502)	(10,167,000)	(7,899,089)
47	Unicap 263A Inventory	149,476	149,476	306,914	193,611	
48	Line Pack Gas	-	-	-	-	
49	State Net Operating Loss-Historical Tax Repairs	13,158	1,161,816	1,161,816	1,161,816	
50	State Net Operating Loss	0	1,229,657	1,924,105	2,698,103	
51	Reg Liab Excess Deferred Income Taxes Tax Gross Up	953,505	953,505	953,505	953,505	
52	Reg Asset Fas 109 Tax Gross Up	(3,678,027)	-	-	-	
53	Reg Liab PA NOL Tax Gross Up	-	121,466	178,512	234,299	
54	Reg Liab 481a Tax Repairs Gross Up	1,227,715	1,227,715	1,159,433	1,091,150	
55	PA Rate Change RA/RL	8,636,748	8,636,748	8,636,748	8,636,748	
56	Property Flow Through	(16,451,679)	-	-	-	
57	Other Differences	(6,536,675)	-	-	-	
58	Deferred Income Tax Asset (Liability) - State	Att. 3	(15,685,779)	13,480,383	14,321,033	14,969,232
Rate Base						
59	Net Deferred Tax Liability - Federal	(31,780,084)	(13,298,502)	(10,167,000)	(7,899,089)	
60	Net Deferred Tax Liability - State	(15,685,779)	13,480,383	14,321,033	14,969,232	
61	Reg Liability Excess Deferred Income Taxes	(10,606,283)	(10,606,283)	(10,462,831)	(10,272,636)	
62	Historical Test Period Normalization Adjust	-	-	-	(1,279,398)	
63	Reg Asset Fas 109	40,958,654	-	-	-	
64	Reg Liability PA NOL	-	(1,710,283)	(2,661,541)	(3,711,901)	
65	Reg Liability Fas 109 PA Rate Change	(8,676,372)	(8,676,372)	(8,676,372)	(8,676,372)	
66	Reg Liability 481a Tax Repairs	(13,656,450)	(13,656,450)	(13,656,450)	(13,656,450)	
67	Total Rate Base	(39,446,315)	(34,467,507)	(31,303,162)	(30,526,615)	
Att. 5						

Peoples Gas Division
Reconciliation of Deferred Income Taxes

<u>FILING REQUIREMENTS</u>		<u>Historic</u>			<u>Future</u>		<u>Fully Projected Future</u>		
	53.53.III.A.52b	Present Rates							
	Ref	8/31/2023 <i>Per Books</i>	Normalization Adjustment*	8/31/2023 <i>Pro-Forma</i>	Test Year Adjustment	8/31/2024 <i>Pro-Forma</i>	Test Year Adjustment	9/30/2025 <i>Pro-Forma</i>	
1	Federal Deferred Income Taxes	Att. 2	(31,780,084)	18,481,583	(13,298,502)	3,131,501	(10,167,000)	2,267,911	(7,899,089)
2	State Deferred Income Taxes	Att. 2	(15,685,779)	29,166,162	13,480,383	840,650	14,321,033	648,199	14,969,232
	Total Deferred Income Taxes		(47,465,864)	47,647,745	181,881	3,972,151	4,154,032	2,916,110	7,070,143

* Deferred tax balances are calculated on Attachment 2. The normalization adjustment represents difference between the periods.

Peoples Gas Division
Carryforward Amounts

<u>FILING REQUIREMENTS</u>		<u>Historic</u>		<u>Future</u>	<u>Fully Projected Future</u>
		<u>8/31/2023</u>	<u>8/31/2023</u>	<u>8/31/2024</u>	<u>9/30/2025</u>
53.53.III.A.64		<i>Present Rates</i>			
Ref		<i>Per Books</i>	<i>Pro-Forma</i>	<i>Pro-Forma</i>	<i>Pro-Forma</i>
Federal NOL Carryforward					
1	Beginning Balance	15,513,574	15,513,574	18,637,481	36,159,712
2	NOL Utilized	(15,513,574)	(8,984,384)	-	-
3	NOL Generated	<i>Att. 1</i> -	12,108,290	17,522,231	19,559,077
4	Ending Balance	-	18,637,481	36,159,712	55,718,789
			18,637,481		
State NOL Carryforward					
5	Beginning Balance	46,332,910	46,332,910	60,664,961	78,281,147
6	NOL Utilized	<i>Att. 1</i> -	-	-	-
7	NOL Generated	<i>Att. 1</i> 4,610,149	14,332,051	17,616,185	19,634,154
8	Ending Balance	50,943,059	60,664,961	78,281,147	97,915,300
State NOL Carryforward Components					
9	ADIT (Line 8 X State rate)	1,336,224	1,229,657	1,924,105	2,698,103
10	ADIT - historical tax repairs	2,281,803	1,161,816	1,161,816	1,161,816
11	Valuation Allowance				
12	Reg Liability PA NOL, net	(1,336,224)	(1,229,657)	(1,924,105)	(2,698,103)
13	Ending Balance	2,281,803	1,161,816	1,161,816	1,161,816

Peoples Gas Division
Fully Projected Future Test Period Normalization of Deferred Income Taxes

FILING REQUIREMENTS

53.53.III.A.52

		Amortization of EDIT	Deferred Tax Expense	NOL	Rate Base			
1	9/30/2024 Rate Base ADIT, at Present Rates (Attachment 2)	-			20,629,832			
2	9/30/2024	(11,954)	106,395	(302,967)				
3	<u>9/30/2024</u>				20,421,305	Days	Factor	Weighting
4	9/30/2024				20,421,305			
5	10/31/2024	(11,954)	106,395	(302,967)	20,212,779	31	0.084932	1,716,702
6	11/30/2024	(11,954)	106,395	(302,967)	20,004,253	30	0.082192	1,644,185
7	12/31/2024	(11,954)	106,395	(302,967)	19,795,727	31	0.084932	1,681,281
8	1/31/2025	(14,630)	135,566	(354,772)	19,561,891	31	0.084932	1,661,421
9	2/28/2025	(14,630)	135,566	(354,772)	19,328,055	28	0.076712	1,482,700
10	3/31/2025	(14,630)	135,566	(354,772)	19,094,219	31	0.084932	1,621,701
11	4/30/2025	(14,630)	135,566	(354,772)	18,860,383	30	0.082192	1,550,168
12	5/31/2025	(14,630)	135,566	(354,772)	18,626,547	31	0.084932	1,581,981
13	6/30/2025	(14,630)	135,566	(354,772)	18,392,711	30	0.082192	1,511,730
14	7/31/2025	(14,630)	135,566	(354,772)	18,158,875	31	0.084932	1,542,261
15	8/31/2025	(14,630)	135,566	(354,772)	17,925,039	31	0.084932	1,522,401
16	9/30/2025	(14,630)	135,566	(354,772)	17,691,203	30	0.082192	1,454,071
17		(167,532)	1,539,279	(4,101,849)		365	1	
		<i>Att. 1</i>	<i>Att. 1</i>	<i>Att. 1</i>				
18	10/31/2020 Rate Base ADIT, at Present Rates							18,970,601
19						Projected Ending Balance, 9/30/2025		17,691,203
20						Projected Test Period Normalization Adjustment		1,279,398
								<i>Att. 2</i>

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 56. Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

* * * * *

Peoples Natural Gas Company LLC's operations are solely within Pennsylvania. Therefore, no income tax is allocable to another state. However, both divisions have contract storage inventory in other states that requires them to pay taxes on the value of inventory. Refer to Exhibit No. 6, Schedule No. 2 (53.53 III.A.50) for the amount of such tax.

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 57. Submit detailed calculations showing the derivation of deferred income taxes for amortization of repair allowance if such policy is followed.

[Note: Submit additional schedules if the company has more than one accounting area.]

* * * * *

The Peoples Natural Gas Division and the Peoples Gas Division do not have deferred income taxes generated from amortization of a repair allowance.

Peoples Natural Gas Company LLC
§ 53.53 III.A

58. Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

* * * * *

Refer Exhibit No. 7, Schedule No. 8, Attachment 2 (53.53.III.A.55), which presents deferred income taxes both individually and on a combined basis for the Peoples Natural Gas and the Peoples Gas Divisions.

Peoples Natural Gas Company LLC
§ 53.53 III.A

59. Provide details of the Federal Surtax Credit allocated to the Pennsylvania jurisdictional area, if applicable.

* * * * *

No Federal Surtax Credit is available to the Peoples Natural Gas and Peoples Gas Divisions.

Peoples Natural Gas Company LLC
§ 53.53 III.A

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows:

For:

- a. Property installed prior to 1970
- b. Property installed subsequent to 1969 (indicate increasing capacity additions and nonincreasing capacity additions).

* * * * *

- a. As a result of its deemed asset acquisition of Peoples Natural Gas Division on February 1, 2010, the Peoples Gas Division on May 24, 2012 and the former Equitable Division on December 17, 2013. neither division owns assets that are considered for income tax purposes as placed in service prior to 1970.
- b. All of Peoples Natural Gas Division assets were acquired on or after February 1, 2010, the Peoples Gas Division on or after May 24, 2012 and the former Equitable Division's assets were acquired on or after December 17, 2013. Peoples Natural Gas Division, Peoples Gas Division and the former Equitable Division calculated their deferred taxes using the statutory tax rate. For the amounts of accelerated tax depreciation and book depreciation used to calculate test year deferrals refer to Exhibit No 7, Schedule 8, Attachments 1 and 2 (53.53.III.A.55). Attachments 1 and 2 have been prepared both individually and on a combined basis for Peoples Natural Gas Division and the Peoples Gas Division.

Peoples Natural Gas Company LLC
§ 53.53 III.A

63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

* * * * *

Refer to Exhibit No. 7, Schedule 13 (53.53 III.A.62).

Peoples Natural Gas Company LLC
§ 53.53 III.A

64. Show any income tax loss/gain carryovers from previous years that may affect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

* * * * *

Refer to Exhibit No 7, Schedule 8, Attachment 4 (53.53.III.A.55).

Peoples Natural Gas Company LLC
§ 53.53 III.A

60. Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

* * * * *

A difference exists between when cost of removal can be deducted for book purposes versus deducted on the income tax return. For book purposes, cost of removal is charged to accumulated depreciation and amortized over five years. For income tax purposes, cost of removal is deducted when incurred. This timing difference is reflected in calculating income tax expense in Exhibit No. 7, Schedule 8, Attachment 1.

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 61. Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment.
 - a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.
 - b. Show normalization for both Federal and State Income Taxes.
 - c. Show tax rates used to calculate tax deferment amount.

* * * * *

a-c: Refer to Exhibit No 7, Schedule 8, Attachments 1 and 2 (53.53.III.A.55). Attachments 1 and 2 have been prepared both individually and on a combined basis for the Peoples Natural Gas and Peoples Gas Divisions.

Peoples Natural Gas Company LLC
§ 53.53 III.A

65. State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim.

If response is affirmative:

- a. Set forth amount of construction claimed in this tax savings reduction. Explain the basis for this amount.
- b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculations.
- c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
- d. Provide details of calculation to determine tax saving reduction. State whether state taxes are increased to reflect the construction interest elimination.

* * * * *

Peoples Natural Gas Company LLC does not. The company capitalizes interest under section 263A of the Internal Revenue Code for tax purposes. This may result in more or less interest capitalized compared to the books.

Peoples Natural Gas Company LLC
§ 53.53 III.A

65. Provide a detailed analysis of Taxes Accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

See page 2.

Peoples Natural Gas Company LLC
Exhibit 7, Schedule No. 19: 53.53 III.A.66
Accrued Taxes and Basis for Accruals
As of August 31, 2023

Taxes Accrued	Peoples Natural Gas Division	Peoples Gas Division	Combined	Basis for Accrual of Tax
Federal Income Tax	\$ 27,267,444	\$ 565,566	\$ 27,833,010	Accrual is based on the taxable net income as defined by the Internal Revenue Code. The current tax rate is 21 percent of taxable income. The quarterly accrual is an adjustment to the prior quarters' balance based on a hard close with an estimated flow through repair benefit based on the ratio of the quarter to date Pre-Tax Book Income (PTBI) to the estimated annual PTBI. Reclasses to account for the generation of net operating losses are made in consolidation.
Pennsylvania Corporate Net Income Tax	\$ 21,227,233	\$ 3,295,129	\$ 24,522,362	Accrual is based on the taxable net income as defined by the Internal Revenue Code before the deduction for the Pennsylvania corporate net income tax itself. The current rate for 2022 and 2023 is 9.99 and 8.99 percent of taxable income, respectively. The quarterly accrual is an adjustment to the prior quarters' balance based on a hard close with an estimated flow through repair benefit based on the ratio of the quarter to date Pre-Tax Book Income (PTBI) to the estimated annual PTBI. Reclasses to account for the generation of net operating losses are made in consolidation.
Pennsylvania Public Utility Realty Tax (PURTA)	\$ 312,602	\$ 45,467	\$ 358,069	Accrual is based on the state taxable value of public utility land, buildings, and other structures at the 2022 PURTA Millage rate of 0.0248531 mills (2.48531 percent) on each dollar of state taxable value. The monthly accrual is based on an estimate (1/12th) of the final tax liability.
West Virginia Natural Gas Storage Tax	\$ (143,390)	\$ (38,467)	\$ (181,857)	Tax is based on total assessed value of assets located in West Virginia. The assessed value is defined as 60% of the estimated FMV of the property. The average rate of tax is 2.026 percent is applied to the assessed value. The monthly accrual is based on an estimate (1/12th) of the final tax liability.
Pennsylvania Sales and Use Tax Audit Assessment	\$ (5,451,308)	\$ (810,399)	\$ (6,261,707)	Pennsylvania sales and use tax audit assessment accrual is recorded quarterly based on the extrapolation of an error rate derived from previous sales and use tax audits.
Federal Heavy Highway	\$ 6,649	\$ -	\$ 6,649	Federal excise tax incurred by highway motor vehicles used during the period with a taxable weight of 55,000 pounds or more. The expense is recorded when the tax is paid.
Non-PURTA Property Taxes	\$ (26,000)	\$ (16,664)	\$ (42,664)	Tax assessed is the amount charged by various state, county and local jurisdictions for property owned. The expense is accrued monthly based on prior year's payments and assessment then trued up each September when all the taxes are paid.
Other Taxes	\$ (16,706)	\$ -	\$ (16,706)	Tax assessed is the amount charged by various state jurisdictions for corporate registrations. The expense is recorded when the tax is paid.
Total, per Balance Sheet	43,176,524	3,040,632	46,217,156	

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 67. For the test year as recorded on test year operating statement:
 - a. Supply the amount of federal income taxes actually paid.
 - b. Supply the amount of the federal income tax normalizing charge to tax expense due to excess of accelerated tax depreciation over book depreciation.
 - c. Supply the normalizing tax charge to federal income taxes for the 10% Job Development Credit during test year.
 - d. Provide the amount of the credit of federal income taxes due to the amortization or normalizing yearly debit to the reserve for the 10% Job Development Credit.
 - e. Provide the amount of the credit to federal income taxes for the normalizing of any 3% Investment Tax Credit Reserve that may remain on the utility books.

* * * * *

- a. During the twelve months ended August 31, 2023, Peoples Natural Gas and Peoples Gas made federal tax payments of \$0 and \$0, respectively.
- b. Refer to Exhibit No 7, Schedule 8, Attachment 1 (53.53.III.A.55). Attachment 1 has been prepared both individually and on a combined basis for the Peoples Natural Gas and Peoples Gas Divisions.
- c, d, e. The Peoples Natural Gas and Peoples Gas Divisions have no federal Job Development or Investment Tax Credits.

Peoples Natural Gas Company LLC
 § 53.53 III.A

68. Provide the debit and credit in the test year to the Deferred Taxes due to Accelerated Depreciation for federal income tax, and provide the debit and credit for the Job Development Credits (whatever account) for test year.

* * * * *

To record federal deferred taxes due to accelerated depreciation:

		Debit (Credit)		
		PNG	PG	Combined
<i>Historical Test Year</i>				
410.1	Provision for Deferred Income Taxes	25,896,609	722,301	26,618,910
282.1	Accumulated Deferred Income Taxes	(25,896,609)	(722,301)	(26,618,910)
<i>Future Test Year</i>				
410.1	Provision for Deferred Income Taxes	25,855,427	3,792,938	29,648,364
282.1	Accumulated Deferred Income Taxes	(25,855,427)	(3,792,938)	(29,648,364)
<i>Fully Forecasted Future Test Year</i>				
410.1	Provision for Deferred Income Taxes	25,540,829	3,980,860	29,521,590
282.1	Accumulated Deferred Income Taxes	(25,540,829)	(3,980,860)	(29,521,590)

Notes: Deferred taxes above represent the current year Schedule M (Exhibit 7, Schedule 8, Attachment 2) for depreciation times the 21% federal income tax rate.

There were no Job Development Credits in the Historic Test Year.

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 62. Reconcile all data given in answers to questions on income taxes charged on the test year operating statement with regard to income taxes paid, income taxes charged because of normalization and credits due to yearly write-offs of past years' income tax deferrals, and from normalization of investment tax and development credits. (Both state and federal income taxes.)

* * * * *

Refer to Exhibit No 7, Schedule 8, Attachment 1 (53.53.III.A.55), which details the complete tax calculation along with current income taxes payable, the adjustments for normalization and deferred income tax amounts.

Total income tax expense on Exhibit 7, Schedule 8, Attachment 1 agrees to the income taxes charged on the test year operating statement at Exhibit No. 2, Schedule 4 (53.53 III.A.17).

Peoples Natural Gas Company LLC
§ 53.53 III.A

70. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
 - b. Show income taxes for the annualized and normalized test year.
 - c. Show income tax effect of the rate increase requested.
 - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, then additional separate worksheets must be provided in addition to those for total company.]

* * * * *

Refer to Exhibit No 7, Schedule 8, Attachment 1 (53.53.III.A.55) for the calculation of federal and state income taxes. Attachment 1 has been prepared both individually and on a combined basis for Peoples Natural Gas and Peoples Gas Divisions.

Peoples Natural Gas Company LLC
§ 53.53 III.A

71. In adjusting the test year to an annualized year under present rates, explain any changes that may be due to book or tax depreciation change and to debits and credits to income tax expense due to accelerated depreciation, deferred taxes, job development credits, tax refunds or other items.

(The above refers only the adjustments going from recorded test year to annualized test year.)

* * * * *

Various adjustments were made to test year revenues and operating expenses to annualize the test year under present rates. Refer to Exhibit No. 2, Schedule 4 (53.53 III.A.17) for an explanation of the adjustments.

Refer to the Testimony of Christine Saball for a description of adjustments made to deferred income taxes.

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 10. Under Section 1552 of the Internal Revenue Code and Regulations 1.1552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member’s tax liability to the federal government. (If this interrogatory is not applicable, so state.)
 - a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual income tax return for group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

* * * * *

- a. A copy of the tax sharing agreement is included in the in the confidential response to this question and will be provided to parties upon execution of a CONFIDENTIALITY AGREEMENT, to be circulated by the Company, pursuant to the terms of that agreement.
- b. Refer to Exhibit 7, Schedule 3 for the tax liability of each member in the consolidated tax return.
- c. Peoples Natural Gas and Peoples Gas are divisions within Peoples Natural Gas Company LLC, which is a disregarded entity for income tax purposes and are included in the LDC Funding LLC income tax return, which is in the Essential Utilities Inc. consolidated return. Essential Utilities Inc. makes all necessary

income tax payments to the IRS for the net tax liability that is due for its consolidated group.

Additionally, it collects the allocated tax liability from members of its group with positive taxable income and reimburses members of its group with a taxable loss as the loss is utilized by the consolidated group in accordance with the tax sharing agreement. Refer to Exhibit 7, Schedule 3 for an allocation of taxable income.

- d. 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 is a disregarded entity for federal income tax purposes and, therefore, discrete amounts for Peoples are not reported within the tax return.

INSERT TAB EXHIBIT 8

Peoples Natural Gas Company LLC
§ 53.52 (c)

- (1) A statement showing the utility’s calculation of the rate of return or operating ratio (if the utility qualifies to use an operating ratio under § 53.54 (relating to small water and wastewater utilities) earned in the 12-month period referred to in subsection (b)(2), and the anticipated rate of return or operating ratio to be earned when the tariff, revision or supplement becomes effective. The rate base used in this calculation shall be supported by summaries of original cost for the rate of return calculation. When an operating ratio is used in this calculation, it shall be supported by studies of margin above operation and maintenance expense plus depreciation as referred to in § 53.54(b)(2)(B).

* * * * *

Refer to Exhibit No. 8, Schedule No. 2 (53.53 I.A.2).

Peoples Natural Gas Company LLC
§ 53.53 I.A

2. Provide a schedule showing the measures of value and the rates of return at the original cost and trended original cost measures of value at the spot, three-year and five-year average price levels. All claims made on this exhibit should be cross-referenced to appropriate exhibits. Provide a schedule similar to the one listed above, reflecting respondent’s final claim in its previous rate case.

* * * * *

Refer to pages 1-3 for the Peoples Natural Gas, Peoples Gas and Combined measures of value for this rate case and refer to pages 4-5 for the FPPTY from Peoples Natural Gas and Peoples Gas previous rate cases.

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Measures of Value & Rate of Return

Line No.	Description	Account No.	Reference	Historic Test Year	Future Test Year	Fully Projected Future Test Year
Gas Plant						
1	Gas Plant in Service	101/106	53.52(c)(3)	4,040,519,363	4,498,451,831	5,057,382,728
2	Gas Plant Construction in Progress	107	53.52(c)(3)	147,462,926	-	-
3	Total Gas Plant as Adjusted			<u>4,187,982,288</u>	<u>4,498,451,831</u>	<u>5,057,382,728</u>
Adjusted Book Depreciation, Depletion, and Amortization Reserves						
4	Gas Plant in Service		53.53 I.A.3	<u>1,162,796,278</u>	<u>1,215,689,727</u>	<u>1,287,758,256</u>
5	Net Gas Plant Adjusted			3,025,186,010	3,282,762,103	3,769,624,472
6	Gas Stored Underground - Noncurrent		117		-	-
7	Subtotal			<u>3,025,186,010</u>	<u>3,282,762,103</u>	<u>3,769,624,472</u>
Working Capital						
8	Gas Stored Underground - Current*		53.53 II.C.1	83,653,715	35,506,755	31,254,513
9	Materials and Supplies*		53.53 I.A.15	4,909,681	4,909,681	4,909,681
10	Prepayments*			5,442,078	5,442,078	5,442,078
11	Cash Working Capital Requirements**		53.53 III.A.15	26,043,750	25,223,560	25,825,872
13	Subtotal			<u>120,049,224</u>	<u>71,082,074</u>	<u>67,432,144</u>
Less:						
14	Deferred Income Taxes & EADIT		282 53.53 III.A.55	\$104,516,532	\$19,470,004	(\$56,872,808)
15	Customer Advances*			3,252,307	3,252,307	3,252,307
16	Customer Deposits*		53.53 I.A.2	<u>3,453,157</u>	<u>3,453,157</u>	<u>3,453,157</u>
18	Total Working Capital			<u>8,827,229</u>	<u>44,906,607</u>	<u>117,599,488</u>
19	Total Measures of Value			<u>3,034,013,239</u>	<u>3,327,668,711</u>	<u>3,887,223,960</u>

Peoples Natural Gas Company LLC
Peoples Gas Division
Measures of Value & Rate of Return

Line No.	Description	Account No.	Reference	Historic Test Year	Future Test Year	Fully Projected Future Test Year
Gas Plant						
1	Gas Plant in Service	101/106	53.52(c)(3)	460,728,386	497,429,562	530,524,167
2	Gas Plant Construction in Progress	107	53.52(c)(3)	15,578,706	-	-
3	Total Gas Plant as Adjusted			<u>476,307,092</u>	<u>497,429,562</u>	<u>530,524,167</u>
Adjusted Book Depreciation, Depletion, and Amortization Reserves						
4	Gas Plant in Service		53.53 I.A.3	150,943,797	158,621,764	168,566,237
5	Net Gas Plant Adjusted			325,363,295	338,807,798	361,957,930
6	Gas Stored Underground - Noncurrent	117		51,833	51,833	51,833
7	Subtotal			<u>325,415,128</u>	<u>338,859,631</u>	<u>362,009,763</u>
Working Capital						
8	Gas Stored Underground - Current*		53.53 II.C.1	13,186,152	12,888,355	15,622,318
9	Materials and Supplies*		3.53 I.A.15	660,304	660,304	660,304
10	Prepayments*			334,328	334,328	334,328
11	Cash Working Capital Requirements**		53.53 III.A.1	\$ 4,370,635	\$ 4,707,561	\$ 4,816,740
13	Subtotal			<u>18,551,418</u>	<u>18,590,548</u>	<u>21,433,690</u>
Less:						
14	Deferred Income Taxes & EADIT	282	53.53 III.A.5	\$34,467,507	\$31,303,162	\$30,526,615
15	Customer Advances*			438,308	438,308	438,308
16	Customer Deposits*		53.53 I.A.2	612,595	612,595	612,595
18	Total Working Capital			<u>(16,966,991)</u>	<u>(13,763,517)</u>	<u>(10,143,827)</u>
19	Total Measures of Value			<u>308,448,138</u>	<u>325,096,115</u>	<u>351,865,936</u>

Peoples Natural Gas Company LLC
Combined
Measures of Value & Rate of Return

Line No.	Description	Account No.	Reference	Historic Test Year	Future Test Year	Fully Projected Future	Fully Projected Future Test
						Test Year- Present Rates	Year- Proposed Rates
Gas Plant							
1	Gas Plant in Service	101/106	53.52(c)(3)	4,501,247,748	4,995,881,393	5,587,906,895	5,587,906,895
2	Gas Plant Construction in Progress	107	53.52(c)(3)	163,041,632	-	-	-
3	Total Gas Plant as Adjusted			4,664,289,380	4,995,881,393	5,587,906,895	5,587,906,895
Adjusted Book Depreciation, Depletion, and Amortization Reserves							
4	Gas Plant in Service		53.53 I.A.3	1,313,740,075	1,374,311,491	1,456,324,493	1,456,324,493
5	Net Gas Plant Adjusted			3,350,549,305	3,621,569,901	4,131,582,402	4,131,582,402
6	Gas Stored Underground - Noncurrent	117		51,833	51,833	51,833	51,833
7	Subtotal			3,350,601,138	3,621,621,734	4,131,634,235	4,131,634,235
Working Capital							
8	Gas Stored Underground - Current*		53.53 II.C.1	96,839,867	48,395,110	46,876,831	46,876,831
9	Materials and Supplies*		3.53 I.A.15	5,569,985	5,569,985	5,569,985	5,569,985
10	Prepayments*			5,776,406	5,776,406	5,776,406	5,776,406
11	Cash Working Capital Requirements**		53.53 III.A.15	35,110,684	35,577,097	36,256,917	36,256,917
12	Subtotal			143,296,942	95,318,598	94,480,139	94,480,139
Less:							
13	Deferred Income Taxes & EADIT	282	53.53 III.A.55	138,984,039	50,773,165	(26,346,193)	3,232,844
14	Customer Advances*			3,690,614	3,690,614	3,690,614	3,690,614
15	Customer Deposits*		53.53 I.A.2	4,065,751	4,065,751	4,065,751	4,065,751
16	Total Working Capital			(3,443,462)	36,789,067	113,069,966	83,490,930
17	Total Measures of Value			3,347,157,676	3,658,410,801	4,244,704,201	4,215,125,164

53.53 I.A.2

Page 4 of 4

Witness: Anthony Caldro

Peoples Natural Gas Company LLC
Attachment 2: 53.53 I.A.2
Measures of Value & Rate of Return
Twelve Months Ending January 31, 2015

Line No.	Description	Account No.	Reference	Original Cost
Gas Plant				
1	Gas Plant in Service	101	53.52(c)(3)	\$ 299,134,235
2	Gas Plant Construction in Progress	107	53.52(c)(3)	\$ -
3	Total Gas Plant as Adjusted			<u>\$ 299,134,235</u>
Adjusted Book Depreciation, Depletion, and Amortization Reserves				
4	Gas Plant in Service		53.53 I.A.6	<u>\$ 100,949,820</u>
5	Total Adjusted Book Reserve			<u>\$ 100,949,820</u>
6	Net Gas Plant Adjusted			<u>\$ 198,184,415</u>
7	Gas Stored Underground - Noncurrent	117	53.53 I.A.15	\$ -
8	Subtotal			<u>\$ 198,184,415</u>
Working Capital				
9	Gas Stored Underground - Current		53.53 II.C.1	\$ 10,594,411
10	Materials and Supplies		53.53 I.A.15	\$ 1,060,445
11	Prepayments			\$ 785,810
12	Cash Working Capital Requirements		53.53 III.A.15	\$ 6,556,491
13	Subtotal			<u>\$ 18,998,157</u>
Less:				
14	Unamortized Investment Tax Credit			\$ -
15	Deferred Income Taxes	282	53.53 III.A.16	\$ 6,749,397
16	Customer Advances			\$ 283,739
17	Customer Deposits			\$ 12,389
18	Total Working Capital			<u>\$ 11,952,632</u>
19	Total Measures of Value			<u>\$ 210,137,047</u>
20	Return on Books (\$)			\$ 6,640,816
21	Return on Books (%)			3.16%
22	Pro Forma at Present Rates (\$)			\$ 5,367,094
23	Pro Forma at Present Rates (%)			2.55%
24	Pro Forma at Proposed Rates (\$)			\$ 16,747,923
25	Pro Forma at Proposed Rates (%)			7.97%

Exhibit No. 8, Schedule No. 2

Page 3 of 5

Witness: Anthony Caldoro

Peoples Natural Gas Company LLC
Combined
Measures of Value & Rate of Return

Line No.	Description	Account No.	Reference	Historic Test Year	Future Test Year	Fully Projected Future Test Year
Gas Plant						
1	Gas Plant in Service	101	Ex. 8, Sch. 3	\$ 2,692,937,649	\$ 2,951,760,778	\$ 3,244,481,314
2	Gas Plant Construction in Progress	107	Ex. 8, Sch. 3	18,078,099	14,293,100	-
3	Total Gas Plant as Adjusted			<u>2,711,015,748</u>	<u>2,966,053,878</u>	<u>3,244,481,314</u>
Adjusted Book Depreciation, Depletion, and Amortization Reserves						
4	Gas Plant in Service		53.53 I.A.3	955,593,382	995,841,794	1,057,114,519
5	Net Gas Plant Adjusted			1,755,422,366	1,970,212,084	2,187,366,795
6	Gas Stored Underground - Noncurrent	117		-	-	-
7	Subtotal			<u>1,755,422,366</u>	<u>1,970,212,084</u>	<u>2,187,366,795</u>
Working Capital						
8	Gas Stored Underground - Current		Ex. 1, Sch. 6	19,981,070	22,424,111	31,115,826
9	Materials and Supplies		Ex. 8, Sch. 12	3,202,304	3,202,304	3,202,304
10	Prepayments			6,409,880	6,409,880	6,409,880
11	Cash Working Capital Requirements		Ex. 8, Sch. 17	33,697,800	33,469,200	35,194,786
12	Subtotal			<u>63,291,054</u>	<u>65,505,495</u>	<u>75,922,796</u>
Less:						
13	Deferred Income Taxes	282	Ex. 7, Sch. 8	183,938,441	197,962,830	207,849,485
14	Customer Advances			211,890	211,890	211,890
15	Customer Deposits		Ex. 8, Sch. 2	2,917,148	2,917,148	2,917,148
16	Total Working Capital			<u>(123,776,425)</u>	<u>(135,586,373)</u>	<u>(135,055,728)</u>
17	Total Measures of Value			<u>\$ 1,631,645,941</u>	<u>\$ 1,834,625,711</u>	<u>\$ 2,052,311,067</u>

Peoples Natural Gas Company LLC
§ 53.52 (c)

- (3) A summary, by detailed plant accounts, of the book value of the property of the utility at the date of the balance sheet required by paragraph (2).

* * * * *

Refer to the attachments.

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Gas Plant in Service

Line No.	Account No.	Description	HTY	FTY	FPFTY
			August 31, 2023	August 31, 2024	September 30, 2025
(1)	(2)	(3)	(4)	(5)	(6)
		Intangible Plant			
1	301.0	Organization	49,770	49,770	49,770
2	302.0	Franchises and Consents	-	-	-
3	303.0	Misc Intangible Plant	99,557,053	78,385,452	67,766,933
4	303.1	Misc Intangible Plt-10%	1,666,256	1,666,256	1,666,256
5		Total	101,273,079	80,101,478	69,482,959
		Gas Production & Gathering Plant			
6	325.11	Producing Lands-1.44%	138,965	138,965	138,965
7	325.1	Producing Lands	-	-	-
8	325.21	Producing Leaseholds (Group)	10,016	10,016	10,016
9	325.2	Producing Leaseholds	-	-	-
10	325.3	Gas Rights	20,984	20,984	20,984
11	325.4	Rights of Way	1,628,853	1,628,853	1,628,853
12	325.5	Other Land and Land Rights	47,095	47,095	47,095
13	327.0	Field Comp Station-Land Impr	11,674,554	11,650,037	11,623,537
14	328.0	Field Meas & Regul Sta Struct	62,778	379,697	592,214
15	329.0	Other Structures-Land Impr	1,926,214	1,918,701	1,910,597
16	330.0	Producing Gas Wells-Well Const	9,221	9,221	9,221
17	331.0	Producing Gas Wells-Well Equip	2,984	2,984	2,984
18	332.0	Field Lines	72,418,300	83,214,308	90,823,187
19	333.0	Field Compressor Station Equip	43,381,803	42,136,745	40,829,536
20	334.0	Field Meas & Regul Sta Equip	3,489,715	3,701,870	3,968,152
21	337.0	Other Equipment	66,192	65,544	64,848
22		Total	134,877,673	144,925,021	151,670,191
		Underground Storage Plant			
23	350.1	Land-Underground Storage Plant	16,824	16,824	16,824
24	350.2	Rights of Way-Undrgrnd Stor Plt	46,800	46,800	46,800
25	351.0	Struct & Imprmnt-USP-Land Imp	1,800,679	1,800,679	1,800,679
26	352.01	Well Construction-USP	803,281	1,390,219	2,073,608
27	352.02	Well Equipment-USP	282,543	282,543	282,543
28	352.11	Storage Leaseholds-USP	161,937	161,937	161,937
29	352.12	Storage Rights-USP	20,734	20,734	20,734
30	352.2	Reservoirs-Underground Storage	433,139	433,139	433,139
31	352.3	Nonrecoverable Natural Gas-USP	205,251	205,251	205,251
32	353.0	Lines-Underground Storage Plt	2,139,393	2,895,259	5,210,429
33	354.0	Compressor Stat Equip-USP-Eqp	7,574,441	7,574,441	7,574,441
34	355.0	Meas & Regul Equip-Underground	75,749	402,058	394,942
35	357.0	Other Equipment-Underground	30,184	30,184	30,184
36		Total	13,590,954	15,260,067	18,251,511
		Transmission Plant			
37	365.1	Land and Land Rights-Trans	261,389	261,389	261,389
38	365.2	Rights of Way-Transmission	2,777,501	2,438,718	2,119,493
39	366.0	Structures & Impr-Trans M&R	1,654,058	1,653,727	1,653,369
40	366.1	Structures & Impr-Trans Compr	1,397,311	1,397,311	1,397,311
41	366.2	Structures & Impr-Trans Other	49,996	49,996	49,996
42	367.0	Mains-Transmission Plant	158,653,371	239,149,901	373,534,898
43	368.0	Compressor Station Equip-Trans	11,611,416	20,914,680	23,480,288
44	369.0	Measuring & Regul Equip-Trans	35,041,590	36,357,861	39,472,370
45	371.0	Other Equipment-Transmission	2,650,785	2,640,712	2,629,845
46		Total	214,097,417	304,864,296	444,598,960
		Distribution Plant			
47	374.0	Land-Distribution Plant	1,047,917	1,047,917	1,047,917
48	374.1	Land Right of Way-Distribution	5,734,940	5,734,940	5,734,940
49	375.1	Structures & Impr-Dist M&R Gen	4,030,526	3,992,639	3,952,010
50	375.2	Structures & Impr-Dist M&R Ind	113,242	112,177	111,036
51	375.3	Structures & Impr-Dist Other	24,751,014	24,518,354	24,268,856
52	376.1	Mains-Distribution-Low Press	933,192,031	1,044,497,747	1,171,420,016
53	376.2	Mains-Distribution-Reg Press	1,054,773,472	1,180,580,716	1,324,039,123
54	378.0	Meas & Regul Equip-Gen-Dist	76,319,732	81,517,305	93,381,593
55	380.0	Services-Distribution Plant	704,105,708	789,447,343	893,500,321
56	381.0	Meters-Distribution Plant	58,797,196	63,221,940	69,136,637
57	381.1	Meters ERTs-Distribution Plant	49,564,439	54,628,552	59,145,382
58	382.0	Meter Installations-Dist	90,077,513	89,897,358	89,702,610
59	385.0	Indust Meas & Regul Sta Equip	12,408,822	12,710,354	13,327,369
60	386.0	Other Prop on Customers' Prem	14,644,532	14,644,532	14,644,532
61	387.0	Other Equipment-Distribution	15,620,679	16,052,257	17,042,684
62		Total	3,045,181,762	3,382,604,131	3,780,455,025
		General Plant			
63	389.0	Land-General Plant	259,216	259,216	259,216
64	389.1	Land Rights-General Plant	52,996	52,996	52,996
65	390.0	Structures & Impr-General Plt	11,941,346	39,716,505	53,944,825
66	390.1	Structures & Impr-Gen-LeaseImp	8,764,253	8,764,253	8,764,253
67	391.1	Office F&E-Furniture	2,587,257	2,575,975	2,575,039
68	391.2	Office F&E-Computer Hardware	14,073,459	13,265,642	12,444,383
69	391.3	Office F&E-Equipment	321,370	302,924	284,170
70	392.1	Transportation Equip-Autos	2,040	1,875	1,712
71	392.2	Transportation Equip-Trucks	62,200,717	70,574,597	72,442,340
72	392.3	Transportation Equip-Trailers	2,715,736	2,786,244	2,868,891
73	392.4	Transport Equip-Trucks HEAVY	-	-	-
74	392.5	Transportation Equip-NGV Kits	-	-	-
75	393.0	Stores Equipment-General Plant	-	-	-
76	394.0	Tools, Shop, Garage Equip	5,144,977	6,195,553	7,191,554
77	394.3	Tools, Shop, Garage Equip-NGV	717,190	700,264	682,393
78	396.0	Power Operated Equipment-Gen	13,602,047	14,650,478	15,813,391
79	397.0	Communication Equipment-Gen	18,916,082	19,325,799	20,887,264
80	397.1	Communic Equip-Microwave Tower	16,917,131	18,271,355	21,462,910
81	397.5	Communic Equip-Radios	512,282	484,962	482,807
82	398.0	Miscellaneous Equipment-Gen	54,886	52,707	50,447
83		Total	158,782,985	197,981,347	220,208,591
84	OTH	Asset Retirement Obligation/Clearing	-	-	-
85		Total Gas Plant in Service (Account 101)	\$ 3,667,803,871	\$ 4,125,736,339	\$ 4,684,667,237

Peoples Natural Gas Company LLC
Peoples Gas Division
Gas Plant in Service

Line No.	Account No.	Description	HTY	FTY	FPFTY
			August 31, 2023	August 31, 2024	September 30, 2025
(1)	(2)	(3)	(4)	(5)	(6)
		Intangible Plant			
1	301.0	Organization	128,115	128,115	128,115
2	302.0	Franchises and Consents	71,371	71,371	71,371
3	303.0	Misc Intangible Plant	17,478,120	19,029,637	21,595,708
4	303.1	Misc Intangible Plt-10%	-	-	-
5		Total	17,677,607	19,229,124	21,795,195
		Gas Production & Gathering Plant			
6	325.11	Producing Lands-1.44%	-	-	-
7	325.1	Producing Lands	-	-	-
8	325.21	Producing Leaseholds (Group)	-	-	-
9	325.2	Producing Leaseholds	-	-	-
10	325.3	Gas Rights	-	-	-
11	325.4	Rights of Way	-	-	-
12	325.5	Other Land and Land Rights	-	-	-
13	327.0	Field Comp Station-Land Impr	-	-	-
14	328.0	Field Meas & Regul Sta Struct	-	-	-
15	329.0	Other Structures-Land Impr	-	-	-
16	330.0	Producing Gas Wells-Well Const	-	-	-
17	331.0	Producing Gas Wells-Well Equip	-	-	-
18	332.0	Field Lines	-	-	-
19	333.0	Field Compressor Station Equip	-	-	-
20	334.0	Field Meas & Regul Sta Equip	-	-	-
21	337.0	Other Equipment	-	-	-
22		Total	-	-	-
		Underground Storage Plant			
23	350.1	Land-Underground Storage Plant	46,820	46,820	46,820
24	350.2	Rights of Way-Undrgrnd Stor Plt	15,670	15,670	15,670
25	351.0	Struct & Imprmnt-USP-Land Imp	583,878	583,586	583,270
26	352.01	Well Construction-USP	613,126	2,111,435	2,330,436
27	352.02	Well Equipment-USP	475,821	475,154	474,434
28	352.11	Storage Leaseholds-USP	-	-	-
29	352.12	Storage Rights-USP	392,672	392,122	391,527
30	352.2	Reservoirs-Underground Storage	-	-	-
31	352.3	Nonrecoverable Natural Gas-USP	-	-	-
32	353.0	Lines-Underground Storage Plt	1,495,144	1,729,176	2,453,312
33	354.0	Compressor Stat Equip-USP-Eqp	7,726,318	7,724,773	7,723,099
34	355.0	Meas & Regul Equip-Underground	822,667	850,759	845,876
35	357.0	Other Equipment-Underground	-	-	-
36		Total	12,172,115	13,929,496	14,864,445
		Transmission Plant			
37	365.1	Land and Land Rights-Trans	119,954	119,954	119,954
38	365.2	Rights of Way-Transmission	2,091,603	2,091,603	2,091,603
39	366.0	Structures & Impr-Trans M&R	74,773	74,661	74,540
40	366.1	Structures & Impr-Trans Compr	700,334	700,334	700,334
41	366.2	Structures & Impr-Trans Other	44,793	44,793	44,793
42	367.0	Mains-Transmission Plant	86,240,765	89,512,948	93,079,921
43	368.0	Compressor Station Equip-Trans	4,883,556	5,886,718	7,040,780
44	369.0	Measuring & Regul Equip-Trans	7,791,231	8,191,710	8,727,433
45	371.0	Other Equipment-Transmission	-	-	-
46		Total	101,947,010	106,622,722	111,879,358
		Distribution Plant			
47	374.0	Land-Distribution Plant	13,102	13,102	13,102
48	374.1	Land Right of Way-Distribution	1,263,748	1,263,748	1,263,748
49	375.1	Structures & Impr-Dist M&R Gen	-	-	-
50	375.2	Structures & Impr-Dist M&R Ind	1,056,473	1,051,508	1,046,156
51	375.3	Structures & Impr-Dist Other	-	-	-
52	376.1	Mains-Distribution-Low Press	126,563,400	134,950,197	143,148,798
53	376.2	Mains-Distribution-Reg Press	63,757,516	67,982,445	72,112,568
54	378.0	Meas & Regul Equip-Gen-Dist	9,665,286	12,149,605	15,230,967
55	380.0	Services-Distribution Plant	50,779,117	60,395,972	67,638,915
56	381.0	Meters-Distribution Plant	16,092,964	16,339,874	17,179,000
57	381.1	Meters ERTs-Distribution Plant	5,511,382	6,070,842	6,891,289
58	382.0	Meter Installations-Dist	4,656,738	4,652,081	4,647,041
59	385.0	Indust Meas & Regul Sta Equip	-	-	-
60	386.0	Other Prop on Customers' Prem	-	-	-
61	387.0	Other Equipment-Distribution	-	103,513	260,592
62		Total	279,359,725	304,972,886	329,432,175
		General Plant			
63	389.0	Land-General Plant	164,936	164,936	164,936
64	389.1	Land Rights-General Plant	-	-	-
65	390.0	Structures & Impr-General Plt	6,090,413	8,296,669	8,187,993
66	390.1	Structures & Impr-Gen-LeaseImp	-	-	-
67	391.1	Office F&E-Furniture	203,500	196,059	177,514
68	391.2	Office F&E-Computer Hardware	43,633	(13,998)	(13,998)
69	391.3	Office F&E-Equipment	61,870	27,444	27,444
70	392.1	Transportation Equip-Autos	-	-	-
71	392.2	Transportation Equip-Trucks	6,393,399	7,771,925	7,734,628
72	392.3	Transportation Equip-Trailers	502,417	498,814	486,536
73	392.4	Transport Equip-Trucks HEAVY	2,788,736	2,345,392	2,026,860
74	392.5	Transportation Equip-NGV Kits	-	-	-
75	393.0	Stores Equipment-General Plant	5,895	5,895	5,895
76	394.0	Tools, Shop, Garage Equip	2,322,955	1,879,611	1,592,150
77	394.3	Tools, Shop, Garage Equip-NGV	-	-	-
78	396.0	Power Operated Equipment-Gen	2,784,364	3,098,559	3,199,079
79	397.0	Communication Equipment-Gen	-	161,152	393,910
80	397.1	Communic Equip-Microwave Tower	-	299,297	691,091
81	397.5	Communic Equip-Radios	1,773,605	1,507,375	1,442,752
82	398.0	Miscellaneous Equipment-Gen	-	-	-
83		Total	23,135,723	26,239,129	26,116,790
84	OTH	Asset Retirement Obligation/Clearing	-	-	-
85		Total Gas Plant in Service (Account 101)	\$ 434,292,180	\$ 470,993,356	\$ 504,087,961

**Peoples Natural Gas Company LLC
Combined Divisions
Gas Plant in Service**

Line No.	Account No.	Description	HTY	FTY	FPFTY
			August 31, 2023	August 31, 2024	September 30, 2025
(1)	(2)	(3)	(4)	(5)	(6)
		Intangible Plant			
1	301.0	Organization	177,886	177,886	177,886
2	302.0	Franchises and Consents	71,371	71,371	71,371
3	303.0	Misc Intangible Plant	117,035,173	97,415,088	89,362,641
4	303.1	Misc Intangible Plt-10%	1,666,256	1,666,256	1,666,256
5		Total	118,950,686	99,330,601	91,278,154
		Gas Production & Gathering Plant			
6	325.11	Producing Lands-1.44%	138,965	138,965	138,965
7	325.1	Producing Lands	-	-	-
8	325.21	Producing Leaseholds (Group)	10,016	10,016	10,016
9	325.2	Producing Leaseholds	-	-	-
10	325.3	Gas Rights	20,984	20,984	20,984
11	325.4	Rights of Way	1,628,853	1,628,853	1,628,853
12	325.5	Other Land and Land Rights	47,095	47,095	47,095
13	327.0	Field Comp Station-Land Impr	11,674,554	11,650,037	11,623,537
14	328.0	Field Meas & Regul Sta Struct	62,778	379,697	592,214
15	329.0	Other Structures-Land Impr	1,926,214	1,918,701	1,910,597
16	330.0	Producing Gas Wells-Well Const	9,221	9,221	9,221
17	331.0	Producing Gas Wells-Well Equip	2,984	2,984	2,984
18	332.0	Field Lines	72,418,300	83,214,308	90,823,187
19	333.0	Field Compressor Station Equip	43,381,803	42,136,745	40,829,536
20	334.0	Field Meas & Regul Sta Equip	3,489,715	3,701,870	3,968,152
21	337.0	Other Equipment	66,192	65,544	64,848
22		Total	134,877,673	144,925,021	151,670,191
		Underground Storage Plant			
23	350.1	Land-Underground Storage Plant	63,644	63,644	63,644
24	350.2	Rights of Way-Undrgrnd Stor Plt	62,470	62,470	62,470
25	351.0	Struct & Imprmnt-USP-Land Imp	2,384,557	2,384,265	2,383,949
26	352.01	Well Construction-USP	1,416,407	3,501,654	4,404,045
27	352.02	Well Equipment-USP	758,364	757,697	756,977
28	352.11	Storage Leaseholds-USP	161,937	161,937	161,937
29	352.12	Storage Rights-USP	413,406	412,856	412,262
30	352.2	Reservoirs-Underground Storage	433,139	433,139	433,139
31	352.3	Nonrecoverable Natural Gas-USP	205,251	205,251	205,251
32	353.0	Lines-Underground Storage Plt	3,634,536	4,624,435	7,663,740
33	354.0	Compressor Stat Equip-USP-Eqp	15,300,759	15,299,214	15,297,540
34	355.0	Meas & Regul Equip-Underground	898,416	1,252,817	1,240,819
35	357.0	Other Equipment-Underground	30,184	30,184	30,184
36		Total	25,763,069	29,189,563	33,115,955
		Transmission Plant			
37	365.1	Land and Land Rights-Trans	381,343	381,343	381,343
38	365.2	Rights of Way-Transmission	4,869,104	4,530,321	4,211,096
39	366.0	Structures & Impr-Trans M&R	1,728,831	1,728,388	1,727,909
40	366.1	Structures & Impr-Trans Compr	2,097,646	2,097,646	2,097,646
41	366.2	Structures & Impr-Trans Other	94,789	94,789	94,789
42	367.0	Mains-Transmission Plant	244,894,136	328,662,850	466,614,820
43	368.0	Compressor Station Equip-Trans	16,494,972	26,801,399	30,521,068
44	369.0	Measuring & Regul Equip-Trans	42,832,821	44,549,571	48,199,803
45	371.0	Other Equipment-Transmission	2,650,785	2,640,712	2,629,845
46		Total	316,044,427	411,487,018	556,478,318
		Distribution Plant			
47	374.0	Land-Distribution Plant	1,061,018	1,061,018	1,061,018
48	374.1	Land Right of Way-Distribution	6,998,688	6,998,688	6,998,688
49	375.1	Structures & Impr-Dist M&R Gen	4,030,526	3,992,639	3,952,010
50	375.2	Structures & Impr-Dist M&R Ind	1,169,715	1,163,685	1,157,191
51	375.3	Structures & Impr-Dist Other	24,751,014	24,518,354	24,268,856
52	376.1	Mains-Distribution-Low Press	1,059,755,431	1,179,447,945	1,314,568,814
53	376.2	Mains-Distribution-Reg Press	1,118,530,989	1,248,563,161	1,396,151,691
54	378.0	Meas & Regul Equip-Gen-Dist	85,985,018	93,666,909	108,612,560
55	380.0	Services-Distribution Plant	754,884,825	849,843,315	961,139,236
56	381.0	Meters-Distribution Plant	74,890,160	79,561,813	86,315,636
57	381.1	Meters ERTs-Distribution Plant	55,075,820	60,699,394	66,036,670
58	382.0	Meter Installations-Dist	94,734,250	94,549,439	94,349,651
59	385.0	Indust Meas & Regul Sta Equip	12,408,822	12,710,354	13,327,369
60	386.0	Other Prop on Customers' Prem	14,644,532	14,644,532	14,644,532
61	387.0	Other Equipment-Distribution	15,620,679	16,155,770	17,303,277
62		Total	3,324,541,487	3,687,577,017	4,109,887,200
		General Plant			
63	389.0	Land-General Plant	424,152	424,152	424,152
64	389.1	Land Rights-General Plant	52,996	52,996	52,996
65	390.0	Structures & Impr-General Plt	18,031,759	48,013,174	62,132,818
66	390.1	Structures & Impr-Gen-LeasImp	8,764,253	8,764,253	8,764,253
67	391.1	Office F&E-Furniture	2,790,757	2,772,033	2,752,553
68	391.2	Office F&E-Computer Hardware	14,117,092	13,251,645	12,430,385
69	391.3	Office F&E-Equipment	383,240	330,367	311,614
70	392.1	Transportation Equip-Autos	2,040	1,875	1,712
71	392.2	Transportation Equip-Trucks	68,594,116	78,346,522	80,176,967
72	392.3	Transportation Equip-Trailers	3,218,153	3,285,058	3,355,427
73	392.4	Transport Equip-Trucks HEAVY	2,788,736	2,345,392	2,026,860
74	392.5	Transportation Equip-NGV Kits	-	-	-
75	393.0	Stores Equipment-General Plant	5,895	5,895	5,895
76	394.0	Tools, Shop, Garage Equip	7,467,932	8,075,164	8,783,704
77	394.3	Tools, Shop, Garage Equip-NGV	717,190	700,264	682,393
78	396.0	Power Operated Equipment-Gen	16,386,411	17,749,037	19,012,470
79	397.0	Communication Equipment-Gen	18,916,082	19,486,951	21,281,174
80	397.1	Communic Equip-Microwave Tower	16,917,131	18,570,652	22,154,000
81	397.5	Communic Equip-Radios	2,285,887	1,992,337	1,925,559
82	398.0	Miscellaneous Equipment-Gen	54,886	52,707	50,447
83		Total	181,918,709	224,220,476	246,325,381
84	OTH	Asset Retirement Obligation/Clearing	-	-	-
85		Total Gas Plant in Service (Account 101)	\$ 4,102,096,051	\$ 4,596,729,696	\$ 5,188,755,198

**Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Gas Plant Held for Future Use**

Line No.	Account No.	Description	HTY	FTY	FPFTY
			August 31, 2023	August 31, 2024	September 30, 2025
(1)	(2)	(3)	(4)	(5)	
		Gas Plant Held for Future Use			
1	325.1	Producing Lands	\$ 475	\$ 475	\$ 475
2	325.2	Producing Leaseholds	4,465	4,465	4,465
3		Total Gas Plant Held for Future Use (Account 105)	\$ 4,940	\$ 4,940	\$ 4,940

**Peoples Natural Gas Company LLC
Peoples Gas Division
Gas Plant Held for Future Use**

Line No.	Account No.	Description	HTY	FTY	FPFTY
			August 31, 2023	August 31, 2024	September 30, 2025
(1)	(2)	(3)	(4)	(5)	
		Gas Plant Held for Future Use			
1	325.1	Producing Lands	\$ -	\$ -	\$ -
2	325.2	Producing Leaseholds	-	-	-
3		Total Gas Plant Held for Future Use (Account 105)	\$ -	\$ -	\$ -

**Peoples Natural Gas Company LLC
Combined Divisions
Gas Plant Held for Future Use**

Line No.	Account No.	Description	HTY	FTY	FPFTY
			August 31, 2023	August 31, 2024	September 30, 2025
(1)	(2)	(3)	(4)	(5)	
Gas Plant Held for Future Use					
1	325.1	Producing Lands	\$ 475	\$ 475	\$ 475
2	325.2	Producing Leaseholds	4,465	4,465	4,465
3		Total Gas Plant Held for Future Use (Account 105)	\$ 4,940	\$ 4,940	\$ 4,940

Peoples Natural Gas Company LLC
Peoples Natural Gas Division

Line No.	Account No.	Description	HTY
			August 31, 2023
(1)	(2)	(3)	(4)
		Intangible Plant	
1	301.0	Organization	-
2	302.0	Franchises and Consents	-
3	303.0	Misc Intangible Plant	1,605,747
4	303.1	Misc Intangible Plt-10%	-
5		Total	1,605,747
		Gas Production & Gathering Plant	
6	325.11	Producing Lands-1.44%	-
7	325.1	Producing Lands	-
8	325.21	Producing Leaseholds (Group)	-
9	325.2	Producing Leaseholds	-
10	325.3	Gas Rights	-
11	325.4	Rights of Way	-
12	325.5	Other Land and Land Rights	-
13	327.0	Field Comp Station-Land Impr	-
14	328.0	Field Meas & Regul Sta Struct	-
15	329.0	Other Structures-Land Impr	-
16	330.0	Producing Gas Wells-Well Const	-
17	331.0	Producing Gas Wells-Well Equip	-
18	332.0	Field Lines	5,808,746
19	333.0	Field Compressor Station Equip	113,589
20	334.0	Field Meas & Regul Sta Equip	1,178,737
21	337.0	Other Equipment	-
22		Total	7,101,072
		Underground Storage Plant	
23	350.1	Land-Underground Storage Plant	-
24	350.2	Rights of Way-Undrgnd Stor Plt	-
25	351.0	Struct & Imprmnt-USP-Land Imp	-
26	352.01	Well Construction-USP	-
27	352.02	Well Equipment-USP	-
28	352.11	Storage Leaseholds-USP	-
29	352.12	Storage Rights-USP	-
30	352.2	Reservoirs-Underground Storage	-
31	352.3	Nonrecoverable Natural Gas-USP	-
32	353.0	Lines-Underground Storage Plt	-
33	354.0	Compressor Stat Equip-USP-Eqp	-
34	355.0	Meas & Regul Equip-Underground	-
35	357.0	Other Equipment-Underground	-
36		Total	-
		Transmission Plant	
37	365.1	Land and Land Rights-Trans	-
38	365.2	Rights of Way-Transmission	-
39	366.0	Structures & Impr-Trans M&R	-
40	366.1	Structures & Impr-Trans Compr	-
41	366.2	Structures & Impr-Trans Other	-
42	367.0	Mains-Transmission Plant	19,744,450
43	368.0	Compressor Station Equip-Trans	10,478
44	369.0	Measuring & Regul Equip-Trans	1,740,613
45	371.0	Other Equipment-Transmission	-
46		Total	21,495,541
		Distribution Plant	
47	374.0	Land-Distribution Plant	-
48	374.1	Land Right of Way-Distribution	-
49	375.1	Structures & Impr-Dist M&R Gen	3,566
50	375.2	Structures & Impr-Dist M&R Ind	-
51	375.3	Structures & Impr-Dist Other	-
52	376.1	Mains-Distribution-Low Press	179,889,553
53	376.2	Mains-Distribution-Reg Press	110,801,794
54	378.0	Meas & Regul Equip-Gen-Dist	4,041,199
55	380.0	Services-Distribution Plant	38,881,941
56	381.0	Meters-Distribution Plant	8,678,591
57	381.1	Meters ERTs-Distribution Plant	216,467
58	382.0	Meter Installations-Dist	-
59	385.0	Indust Meas & Regul Sta Equip	-
60	386.0	Other Prop on Customers' Prem	-
61	387.0	Other Equipment-Distribution	20
62		Total	342,513,130
		General Plant	
63	389.0	Land-General Plant	-
64	389.1	Land Rights-General Plant	-
65	390.0	Structures & Impr-General Plt	-
66	390.1	Structures & Impr-Gen-LeasImp	-
67	391.1	Office F&E-Furniture	-
68	391.2	Office F&E-Computer Hardware	-
69	391.3	Office F&E-Equipment	-
70	392.1	Transportation Equip-Autos	-
71	392.2	Transportation Equip-Trucks	-
72	392.3	Transportation Equip-Trailers	-
73	392.4	Transport Equip-Trucks HEAVY	-
74	392.5	Transportation Equip-NGV Kits	-
75	393.0	Stores Equipment-General Plant	-
76	394.0	Tools, Shop, Garage Equip	-
77	394.3	Tools, Shop, Garage Equip-NGV	-
78	396.0	Power Operated Equipment-Gen	-
79	397.0	Communication Equipment-Gen	-
80	397.1	Communic Equip-Microwave Tower	-
81	397.5	Communic Equip-Radios	-
82	398.0	Miscellaneous Equipment-Gen	-
83		Total	-
84	OTH	Asset Retirement Obligation/Clearing	-
85		Total Construction Complete not Classified (Account 106)	\$ 372,715,491

**Peoples Natural Gas Company LLC
Peoples Gas Division
Construction Complete not Classified**

Line No.	Account No.	Description	HTY
			August 31, 2023
(1)	(2)	(3)	(4)
		Intangible Plant	
1	301.0	Organization	-
2	302.0	Franchises and Consents	-
3	303.0	Misc Intangible Plant	184,935
4	303.1	Misc Intangible Plt-10%	-
5		Total	184,935
		Gas Production & Gathering Plant	
6	325.11	Producing Lands-1.44%	-
7	325.1	Producing Lands	-
8	325.21	Producing Leaseholds (Group)	-
9	325.2	Producing Leaseholds	-
10	325.3	Gas Rights	-
11	325.4	Rights of Way	-
12	325.5	Other Land and Land Rights	-
13	327.0	Field Comp Station-Land Impr	-
14	328.0	Field Meas & Regul Sta Struct	-
15	329.0	Other Structures-Land Impr	-
16	330.0	Producing Gas Wells-Well Const	-
17	331.0	Producing Gas Wells-Well Equip	-
18	332.0	Field Lines	-
19	333.0	Field Compressor Station Equip	-
20	334.0	Field Meas & Regul Sta Equip	-
21	337.0	Other Equipment	-
22		Total	-
		Underground Storage Plant	
23	350.1	Land-Underground Storage Plant	-
24	350.2	Rights of Way-Undrgrnd Stor Plt	-
25	351.0	Struct & Imprmnt-USP-Land Imp	-
26	352.01	Well Construction-USP	-
27	352.02	Well Equipment-USP	-
28	352.11	Storage Leaseholds-USP	-
29	352.12	Storage Rights-USP	-
30	352.2	Reservoirs-Underground Storage	-
31	352.3	Nonrecoverable Natural Gas-USP	-
32	353.0	Lines-Underground Storage Plt	15,653
33	354.0	Compressor Stat Equip-USP-Eqp	37,850
34	355.0	Meas & Regul Equip-Underground	37,242
35	357.0	Other Equipment-Underground	-
36		Total	90,745
		Transmission Plant	
37	365.1	Land and Land Rights-Trans	-
38	365.2	Rights of Way-Transmission	-
39	366.0	Structures & Impr-Trans M&R	-
40	366.1	Structures & Impr-Trans Compr	-
41	366.2	Structures & Impr-Trans Other	-
42	367.0	Mains-Transmission Plant	4,320,220
43	368.0	Compressor Station Equip-Trans	-
44	369.0	Measuring & Regul Equip-Trans	-
45	371.0	Other Equipment-Transmission	-
46		Total	4,320,220
		Distribution Plant	
47	374.0	Land-Distribution Plant	-
48	374.1	Land Right of Way-Distribution	-
49	375.1	Structures & Impr-Dist M&R Gen	-
50	375.2	Structures & Impr-Dist M&R Ind	-
51	375.3	Structures & Impr-Dist Other	-
52	376.1	Mains-Distribution-Low Press	7,332,359
53	376.2	Mains-Distribution-Reg Press	11,202,017
54	378.0	Meas & Regul Equip-Gen-Dist	896,479
55	380.0	Services-Distribution Plant	1,496,651
56	381.0	Meters-Distribution Plant	859,894
57	381.1	Meters ERTs-Distribution Plant	52,905
58	382.0	Meter Installations-Dist	-
59	385.0	Indust Meas & Regul Sta Equip	-
60	386.0	Other Prop on Customers' Prem	-
61	387.0	Other Equipment-Distribution	-
62		Total	21,840,306
		General Plant	
63	389.0	Land-General Plant	-
64	389.1	Land Rights-General Plant	-
65	390.0	Structures & Impr-General Plt	-
66	390.1	Structures & Impr-Gen-Leasemp	-
67	391.1	Office F&E-Furniture	-
68	391.2	Office F&E-Computer Hardware	-
69	391.3	Office F&E-Equipment	-
70	392.1	Transportation Equip-Autos	-
71	392.2	Transportation Equip-Trucks	-
72	392.3	Transportation Equip-Trailers	-
73	392.4	Transport Equip-Trucks HEAVY	-
74	392.5	Transportation Equip-NGV Kits	-
75	393.0	Stores Equipment-General Plant	-
76	394.0	Tools, Shop, Garage Equip	-
77	394.3	Tools, Shop, Garage Equip-NGV	-
78	396.0	Power Operated Equipment-Gen	-
79	397.0	Communication Equipment-Gen	-
80	397.1	Communic Equip-Microwave Tower	-
81	397.5	Communic Equip-Radios	-
82	398.0	Miscellaneous Equipment-Gen	-
83		Total	-
84	OTH	Asset Retirement Obligation/Clearing	-
85		Total Construction Complete not Classified (Account 106)	\$ 26,436,206

**Peoples Natural Gas Company LLC
Combined Divisions
Construction Complete not Classified**

			HTY
Line No.	Account No.	Description	August 31, 2023
(1)	(2)	(3)	(4)
		Intangible Plant	
1	301.0	Organization	-
2	302.0	Franchises and Consents	-
3	303.0	Misc Intangible Plant	1,790,683
4	303.1	Misc Intangible Plt-10%	-
5		Total	1,790,683
		Gas Production & Gathering Plant	
6	325.11	Producing Lands-1.44%	-
7	325.1	Producing Lands	-
8	325.21	Producing Leaseholds (Group)	-
9	325.2	Producing Leaseholds	-
10	325.3	Gas Rights	-
11	325.4	Rights of Way	-
12	325.5	Other Land and Land Rights	-
13	327.0	Field Comp Station-Land Impr	-
14	328.0	Field Meas & Regul Sta Struct	-
15	329.0	Other Structures-Land Impr	-
16	330.0	Producing Gas Wells-Well Const	-
17	331.0	Producing Gas Wells-Well Equip	-
18	332.0	Field Lines	5,808,746
19	333.0	Field Compressor Station Equip	113,589
20	334.0	Field Meas & Regul Sta Equip	1,178,737
21	337.0	Other Equipment	-
22		Total	7,101,072
		Underground Storage Plant	
23	350.1	Land-Underground Storage Plant	-
24	350.2	Rights of Way-Undrgrnd Stor Plt	-
25	351.0	Struct & Imprmnt-USP-Land Imp	-
26	352.01	Well Construction-USP	-
27	352.02	Well Equipment-USP	-
28	352.11	Storage Leaseholds-USP	-
29	352.12	Storage Rights-USP	-
30	352.2	Reservoirs-Underground Storage	-
31	352.3	Nonrecoverable Natural Gas-USP	-
32	353.0	Lines-Underground Storage Plt	15,653
33	354.0	Compressor Stat Equip-USP-Eqp	37,850
34	355.0	Meas & Regul Equip-Underground	37,242
35	357.0	Other Equipment-Underground	-
36		Total	90,745
		Transmission Plant	
37	365.1	Land and Land Rights-Trans	-
38	365.2	Rights of Way-Transmission	-
39	366.0	Structures & Impr-Trans M&R	-
40	366.1	Structures & Impr-Trans Compr	-
41	366.2	Structures & Impr-Trans Other	-
42	367.0	Mains-Transmission Plant	24,064,669
43	368.0	Compressor Station Equip-Trans	10,478
44	369.0	Measuring & Regul Equip-Trans	1,740,613
45	371.0	Other Equipment-Transmission	-
46		Total	25,815,761
		Distribution Plant	
47	374.0	Land-Distribution Plant	-
48	374.1	Land Right of Way-Distribution	-
49	375.1	Structures & Impr-Dist M&R Gen	3,566
50	375.2	Structures & Impr-Dist M&R Ind	-
51	375.3	Structures & Impr-Dist Other	-
52	376.1	Mains-Distribution-Low Press	187,221,912
53	376.2	Mains-Distribution-Reg Press	122,003,812
54	378.0	Meas & Regul Equip-Gen-Dist	4,937,678
55	380.0	Services-Distribution Plant	40,378,592
56	381.0	Meters-Distribution Plant	9,538,485
57	381.1	Meters ERTs-Distribution Plant	269,372
58	382.0	Meter Installations-Dist	-
59	385.0	Indust Meas & Regul Sta Equip	-
60	386.0	Other Prop on Customers' Prem	-
61	387.0	Other Equipment-Distribution	20
62		Total	364,353,436
		General Plant	
63	389.0	Land-General Plant	-
64	389.1	Land Rights-General Plant	-
65	390.0	Structures & Impr-General Plt	-
66	390.1	Structures & Impr-Gen-LeaseImp	-
67	391.1	Office F&E-Furniture	-
68	391.2	Office F&E-Computer Hardware	-
69	391.3	Office F&E-Equipment	-
70	392.1	Transportation Equip-Autos	-
71	392.2	Transportation Equip-Trucks	-
72	392.3	Transportation Equip-Trailers	-
73	392.4	Transport Equip-Trucks HEAVY	-
74	392.5	Transportation Equip-NGV Kits	-
75	393.0	Stores Equipment-General Plant	-
76	394.0	Tools, Shop, Garage Equip	-
77	394.3	Tools, Shop, Garage Equip-NGV	-
78	396.0	Power Operated Equipment-Gen	-
79	397.0	Communication Equipment-Gen	-
80	397.1	Communic Equip-Microwave Tower	-
81	397.5	Communic Equip-Radios	-
82	398.0	Miscellaneous Equipment-Gen	-
83		Total	-
84	OTH	Asset Retirement Obligation/Clearing	-
85		Total Construction Complete not Classified (Account 106)	\$ 399,151,697

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Construction Work in Progress

			HTY
Line No.	Account No.	Description	August 31, 2023
(1)	(2)	(3)	(4)
Intangible Plant			
1	301.0	Organization	-
2	302.0	Franchises and Consents	-
3	303.0	Misc Intangible Plant	13,510,104
4	303.1	Misc Intangible Plt-10%	-
5		Total	13,510,104
Gas Production & Gathering Plant			
6	325.11	Producing Lands-1.44%	-
7	325.1	Producing Lands	-
8	325.21	Producing Leaseholds (Group)	-
9	325.2	Producing Leaseholds	-
10	325.3	Gas Rights	-
11	325.4	Rights of Way	-
12	325.5	Other Land and Land Rights	-
13	327.0	Field Comp Station-Land Impr	-
14	328.0	Field Meas & Regul Sta Struct	83,852
15	329.0	Other Structures-Land Impr	-
16	330.0	Producing Gas Wells-Well Const	-
17	331.0	Producing Gas Wells-Well Equip	-
18	332.0	Field Lines	666,670
19	333.0	Field Compressor Station Equip	16,527
20	334.0	Field Meas & Regul Sta Equip	-
21	337.0	Other Equipment	-
22		Total	767,050
Underground Storage Plant			
23	350.1	Land-Underground Storage Plant	-
24	350.2	Rights of Way-Undrgrnd Stor Plt	-
25	351.0	Struct & Imprmnt-USP-Land Imp	-
26	352.01	Well Construction-USP	-
27	352.02	Well Equipment-USP	-
28	352.11	Storage Leaseholds-USP	-
29	352.12	Storage Rights-USP	-
30	352.2	Reservoirs-Underground Storage	-
31	352.3	Nonrecoverable Natural Gas-USP	-
32	353.0	Lines-Underground Storage Plt	112,785
33	354.0	Compressor Stat Equip-USP-Eqp	-
34	355.0	Meas & Regul Equip-Underground	-
35	357.0	Other Equipment-Underground	-
36		Total	112,785
Transmission Plant			
37	365.1	Land and Land Rights-Trans	-
38	365.2	Rights of Way-Transmission	-
39	366.0	Structures & Impr-Trans M&R	-
40	366.1	Structures & Impr-Trans Compr	-
41	366.2	Structures & Impr-Trans Other	-
42	367.0	Mains-Transmission Plant	13,977,659
43	368.0	Compressor Station Equip-Trans	7,960,538
44	369.0	Measuring & Regul Equip-Trans	80,267
45	371.0	Other Equipment-Transmission	-
46		Total	22,018,463
Distribution Plant			
47	374.0	Land-Distribution Plant	-
48	374.1	Land Right of Way-Distribution	-
49	375.1	Structures & Impr-Dist M&R Gen	-
50	375.2	Structures & Impr-Dist M&R Ind	-
51	375.3	Structures & Impr-Dist Other	-
52	376.1	Mains-Distribution-Low Press	10,151,857
53	376.2	Mains-Distribution-Reg Press	72,182,799
54	378.0	Meas & Regul Equip-Gen-Dist	8,433,957
55	380.0	Services-Distribution Plant	4,790,080
56	381.0	Meters-Distribution Plant	467,822
57	381.1	Meters ERTs-Distribution Plant	-
58	382.0	Meter Installations-Dist	-
59	385.0	Indust Meas & Regul Sta Equip	-
60	386.0	Other Prop on Customers' Prem	-
61	387.0	Other Equipment-Distribution	-
62		Total	96,026,516
General Plant			
63	389.0	Land-General Plant	527,873
64	389.1	Land Rights-General Plant	-
65	390.0	Structures & Impr-General Plt	5,676,429
66	390.1	Structures & Impr-Gen-LeasImp	-
67	391.1	Office F&E-Furniture	-
68	391.2	Office F&E-Computer Hardware	-
69	391.3	Office F&E-Equipment	-
70	392.1	Transportation Equip-Autos	31,026
71	392.2	Transportation Equip-Trucks	5,973,725
72	392.3	Transportation Equip-Trailers	47,725
73	392.4	Transport Equip-Trucks HEAVY	-
74	392.5	Transportation Equip-NGV Kits	-
75	393.0	Stores Equipment-General Plant	-
76	394.0	Tools, Shop, Garage Equip	30,259
77	394.3	Tools, Shop, Garage Equip-NGV	-
78	396.0	Power Operated Equipment-Gen	513,345
79	397.0	Communication Equipment-Gen	2,194,926
80	397.1	Communic Equip-Microwave Tower	32,698
81	397.5	Communic Equip-Radios	-
82	398.0	Miscellaneous Equipment-Gen	-
83		Total	15,028,007
84	OTH	Asset Retirement Obligation/Clearing	-
85		Total Construction Work in Progress (Account 107)	\$ 147,462,926

Peoples Natural Gas Company LLC
Peoples Gas Division
Construction Work in Progress

			HTY
Line No.	Account No.	Description	August 31, 2023
(1)	(2)	(3)	(4)
Intangible Plant			
1	301.0	Organization	-
2	302.0	Franchises and Consents	-
3	303.0	Misc Intangible Plant	1,480,507
4	303.1	Misc Intangible Plt-10%	-
5		Total	<u>1,480,507</u>
Gas Production & Gathering Plant			
6	325.11	Producing Lands-1.44%	-
7	325.1	Producing Lands	-
8	325.21	Producing Leaseholds (Group)	-
9	325.2	Producing Leaseholds	-
10	325.3	Gas Rights	-
11	325.4	Rights of Way	-
12	325.5	Other Land and Land Rights	-
13	327.0	Field Comp Station-Land Impr	-
14	328.0	Field Meas & Regul Sta Struct	-
15	329.0	Other Structures-Land Impr	-
16	330.0	Producing Gas Wells-Well Const	-
17	331.0	Producing Gas Wells-Well Equip	-
18	332.0	Field Lines	-
19	333.0	Field Compressor Station Equip	-
20	334.0	Field Meas & Regul Sta Equip	-
21	337.0	Other Equipment	-
22		Total	<u>-</u>
Underground Storage Plant			
23	350.1	Land-Underground Storage Plant	-
24	350.2	Rights of Way-Undrgrnd Stor Plt	-
25	351.0	Struct & Imprmnt-USP-Land Imp	-
26	352.01	Well Construction-USP	-
27	352.02	Well Equipment-USP	-
28	352.11	Storage Leaseholds-USP	-
29	352.12	Storage Rights-USP	-
30	352.2	Reservoirs-Underground Storage	-
31	352.3	Nonrecoverable Natural Gas-USP	-
32	353.0	Lines-Underground Storage Plt	116,987
33	354.0	Compressor Stat Equip-USP-Eqp	-
34	355.0	Meas & Regul Equip-Underground	-
35	357.0	Other Equipment-Underground	-
36		Total	<u>116,987</u>
Transmission Plant			
37	365.1	Land and Land Rights-Trans	-
38	365.2	Rights of Way-Transmission	-
39	366.0	Structures & Impr-Trans M&R	-
40	366.1	Structures & Impr-Trans Compr	-
41	366.2	Structures & Impr-Trans Other	-
42	367.0	Mains-Transmission Plant	502,793
43	368.0	Compressor Station Equip-Trans	246,009
44	369.0	Measuring & Regul Equip-Trans	26,065
45	371.0	Other Equipment-Transmission	-
46		Total	<u>774,867</u>
Distribution Plant			
47	374.0	Land-Distribution Plant	-
48	374.1	Land Right of Way-Distribution	-
49	375.1	Structures & Impr-Dist M&R Gen	-
50	375.2	Structures & Impr-Dist M&R Ind	-
51	375.3	Structures & Impr-Dist Other	-
52	376.1	Mains-Distribution-Low Press	1,692,122
53	376.2	Mains-Distribution-Reg Press	4,841,956
54	378.0	Meas & Regul Equip-Gen-Dist	4,119,799
55	380.0	Services-Distribution Plant	736,631
56	381.0	Meters-Distribution Plant	-
57	381.1	Meters ERTs-Distribution Plant	-
58	382.0	Meter Installations-Dist	-
59	385.0	Indust Meas & Regul Sta Equip	-
60	386.0	Other Prop on Customers' Prem	-
61	387.0	Other Equipment-Distribution	-
62		Total	<u>11,390,508</u>
General Plant			
63	389.0	Land-General Plant	-
64	389.1	Land Rights-General Plant	-
65	390.0	Structures & Impr-General Plt	632,075
66	390.1	Structures & Impr-Gen-LeaseImp	-
67	391.1	Office F&E-Furniture	-
68	391.2	Office F&E-Computer Hardware	-
69	391.3	Office F&E-Equipment	-
70	392.1	Transportation Equip-Autos	-
71	392.2	Transportation Equip-Trucks	505,588
72	392.3	Transportation Equip-Trailers	74,338
73	392.4	Transport Equip-Trucks HEAVY	525,745
74	392.5	Transportation Equip-NGV Kits	-
75	393.0	Stores Equipment-General Plant	-
76	394.0	Tools, Shop, Garage Equip	-
77	394.3	Tools, Shop, Garage Equip-NGV	154
78	396.0	Power Operated Equipment-Gen	-
79	397.0	Communication Equipment-Gen	-
80	397.1	Communic Equip-Microwave Tower	-
81	397.5	Communic Equip-Radios	77,937
82	398.0	Miscellaneous Equipment-Gen	-
83		Total	<u>1,815,837</u>
84	OTH	Asset Retirement Obligation/Clearing	-
85		Total Construction Work in Progress (Account 107)	<u>\$ 15,578,706</u>

Peoples Natural Gas Company LLC
Combined Divisions
Construction Work in Progress

Line No.	Account No.	Description	HTY
			August 31, 2023
(1)	(2)	(3)	(4)
Intangible Plant			
1	301.0	Organization	-
2	302.0	Franchises and Consents	-
3	303.0	Misc Intangible Plant	14,990,612
4	303.1	Misc Intangible Plt-10%	-
5		Total	14,990,612
Gas Production & Gathering Plant			
6	325.11	Producing Lands-1.44%	-
7	325.1	Producing Lands	-
8	325.21	Producing Leaseholds (Group)	-
9	325.2	Producing Leaseholds	-
10	325.3	Gas Rights	-
11	325.4	Rights of Way	-
12	325.5	Other Land and Land Rights	-
13	327.0	Field Comp Station-Land Impr	-
14	328.0	Field Meas & Regul Sta Struct	83,852
15	329.0	Other Structures-Land Impr	-
16	330.0	Producing Gas Wells-Well Const	-
17	331.0	Producing Gas Wells-Well Equip	-
18	332.0	Field Lines	666,670
19	333.0	Field Compressor Station Equip	16,527
20	334.0	Field Meas & Regul Sta Equip	-
21	337.0	Other Equipment	-
22		Total	767,050
Underground Storage Plant			
23	350.1	Land-Underground Storage Plant	-
24	350.2	Rights of Way-Undrgnd Stor Plt	-
25	351.0	Struct & Imprmnt-USP-Land Imp	-
26	352.01	Well Construction-USP	-
27	352.02	Well Equipment-USP	-
28	352.11	Storage Leaseholds-USP	-
29	352.12	Storage Rights-USP	-
30	352.2	Reservoirs-Underground Storage	-
31	352.3	Nonrecoverable Natural Gas-USP	-
32	353.0	Lines-Underground Storage Plt	229,772
33	354.0	Compressor Stat Equip-USP-Eqp	-
34	355.0	Meas & Regul Equip-Underground	-
35	357.0	Other Equipment-Underground	-
36		Total	229,772
Transmission Plant			
37	365.1	Land and Land Rights-Trans	-
38	365.2	Rights of Way-Transmission	-
39	366.0	Structures & Impr-Trans M&R	-
40	366.1	Structures & Impr-Trans Compr	-
41	366.2	Structures & Impr-Trans Other	-
42	367.0	Mains-Transmission Plant	14,480,452
43	368.0	Compressor Station Equip-Trans	8,206,547
44	369.0	Measuring & Regul Equip-Trans	106,331
45	371.0	Other Equipment-Transmission	-
46		Total	22,793,330
Distribution Plant			
47	374.0	Land-Distribution Plant	-
48	374.1	Land Right of Way-Distribution	-
49	375.1	Structures & Impr-Dist M&R Gen	-
50	375.2	Structures & Impr-Dist M&R Ind	-
51	375.3	Structures & Impr-Dist Other	-
52	376.1	Mains-Distribution-Low Press	11,843,979
53	376.2	Mains-Distribution-Reg Press	77,024,755
54	378.0	Meas & Regul Equip-Gen-Dist	12,553,757
55	380.0	Services-Distribution Plant	5,526,711
56	381.0	Meters-Distribution Plant	467,822
57	381.1	Meters ERTs-Distribution Plant	-
58	382.0	Meter Installations-Dist	-
59	385.0	Indust Meas & Regul Sta Equip	-
60	386.0	Other Prop on Customers' Prem	-
61	387.0	Other Equipment-Distribution	-
62		Total	107,417,024
General Plant			
63	389.0	Land-General Plant	527,873
64	389.1	Land Rights-General Plant	-
65	390.0	Structures & Impr-General Plt	6,308,504
66	390.1	Structures & Impr-Gen-LeaseImp	-
67	391.1	Office F&E-Furniture	-
68	391.2	Office F&E-Computer Hardware	-
69	391.3	Office F&E-Equipment	-
70	392.1	Transportation Equip-Autos	31,026
71	392.2	Transportation Equip-Trucks	6,479,313
72	392.3	Transportation Equip-Trailers	122,063
73	392.4	Transport Equip-Trucks HEAVY	525,745
74	392.5	Transportation Equip-NGV Kits	-
75	393.0	Stores Equipment-General Plant	-
76	394.0	Tools, Shop, Garage Equip	30,259
77	394.3	Tools, Shop, Garage Equip-NGV	154
78	396.0	Power Operated Equipment-Gen	513,345
79	397.0	Communication Equipment-Gen	2,194,926
80	397.1	Communic Equip-Microwave Tower	32,698
81	397.5	Communic Equip-Radios	77,937
82	398.0	Miscellaneous Equipment-Gen	-
83		Total	16,843,843
84	OTH	Asset Retirement Obligation/Clearing	-
85		Total Construction Work in Progress (Account 107)	\$ 163,041,632

Peoples Natural Gas Company LLC
§ 53.52 (c)

- (4) A statement showing the amount of the depreciation reserve, at the date of the balance sheet required by paragraph (2), applicable to the property, summarized as required by paragraph (3).

* * * * *

Refer to Exhibit No. 9, Schedule No. 1 (53.53 I.A.3).

Peoples Natural Gas Company LLC
§ 53.53 I.A

- 8. Provide a description of the trending methodology which was utilized. Identify all indexes which were used (include all backup workpapers) and the reasons particular indexes were chosen. If indexes were spliced, indicate which years were utilized in any splices. If indexes were composited, show all supporting calculations. Include any analysis made to “test” the applicability of any indexes.
 - a. Supply a comprehensive statement of any changes made in the selection of trend factors or in the methodology used in the current rate filing compared to the most recent previous rate filing.

* * * * *

Pursuant to 52 Pa. Code §53.51(c), Peoples is not providing trended original cost data.

Peoples Natural Gas Company LLC
§ 53.53 I.A

9. Provide an exhibit indicating the spot trended original cost at test year end by vintage by account and include applicable depreciation reserves. Include totals by account for all other trended measures of value.

* * * * *

Pursuant to 52 Pa. Code §53.51(c), Peoples is not providing trended original cost data.

Peoples Natural Gas Company LLC
§ 53.53 I.A

10. Supply an exhibit indicating the percentages of undepreciated original cost which were trended with the following indexes:
- a. Boeckh
 - b. Handy-Whitman
 - c. Indexes developed from suppliers' prices.
 - d. Indexes developed from company records and company price histories.
 - e. Construction equipment.
 - f. Government statistical releases.

* * * * *

Pursuant to 52 Pa. Code §53.51(c), Peoples is not providing trended original cost data.

Peoples Natural Gas Company LLC
§ 53.53 I.A

11. Provide a table, showing the cumulative *trended depreciated original cost* (at the spot price level) by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
 - a. Year installed.
 - b. Trended original cost (at the spot price level)—the total surviving cost associated with each installation year from all plant accounts.
 - c. Trended calculated depreciation reserve—the calculated depreciation reserve associated with each installation year from all plant accounts.
 - d. Depreciated trended original cost—(Column B minus Column C).
 - e. Total—cumulation year by year of the figures from Column D.
 - f. Column E divided by the total of the figures in Column D.

* * * * *

Pursuant to 52 Pa. Code §53.51(c), Peoples is not providing trended original cost data.

Peoples Natural Gas Company LLC
§ 53.53 I.A

12. If a claim is made for construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project.

[These exhibits should be updated at the conclusion of these proceedings.]

* * * * *

Peoples is not making a claim for Construction Work in Progress after the end of the fully projected future test year.

Peoples Natural Gas Company LLC
§ 53.53 I.A

13. If a claim is made for non-revenue producing construction work in progress, include, in the form of an exhibit, the summary page from all work orders, amount expended at the end of the test year and anticipated in-service dates. Indicate if any of the construction work in progress will result in insurance recoveries, reimbursements, or retirements of existing facilities. Describe in exact detail the necessity of each project claimed if not detailed on the summary page from the work order. Include final completion date and estimated total amounts to be spent on each project.

[These exhibits should be updated at the conclusion of these proceedings.]

* * * * *

Refer to the response to Exhibit No. 8, Schedule No. 9 (53.53 I.A.12).

Peoples Natural Gas Company LLC
§ 53.53 I.A

14. If a claim is made for plant held for future use, supply the following:
- a. A brief description of the plant or land site and its cost.
 - b. Expected date of use for each item claimed.
 - c. Explanation as to why it is necessary to acquire each item in advance of its date of use.
 - d. Date when each item was acquired.
 - e. Date when each item was placed in plant held for future use.

* * * * *

Peoples is not making a claim for plant held for future use.

Peoples Natural Gas Company LLC
§ 53.53 I.A

- 15. If materials and supplies comprise part of the cash working capital claim, attach an exhibit showing the actual book balances for materials and supplies by month for the thirteen months prior to the end of the test year. Explain any abrupt changes in monthly balances.

[Explain method of determining claim if other than that described above.]

* * * * *

Please see below for August 2023 balances and refer to Exhibit 19, RR-17 for the remainder of the information requested.

	August 2023
Peoples Natural Gas Division	\$ 4,988,452
Peoples Gas Division	\$ 584,904
Combined	\$ 5,573,356

Peoples Natural Gas Company LLC
§ 53.53 I.A

16. If fuel stocks comprise part of the cash working capital claim, provide an exhibit showing the actual book balances (quantity and price) for the fuel inventories by type of fuel for the thirteen months prior to the end of the test year by location, station, etc.

[Explain the method of determining claim if other than that described above.]

* * * * *

Peoples is not making a claim for fuel stocks as part of its cash working capital claim.

Peoples Natural Gas Company LLC
§ 53.53 I.A

18. Explain in detail by statement or exhibit the appropriateness of claiming any additional items, not previously mentioned, in the measures of value.

* * * * *

Peoples' measures of value claim and appropriate explanations are set forth and explained in the direct testimony of Dawn Folks and John Spanos.

Peoples Natural Gas Company LLC
§ 53.53 II.A

21. Provide Original Cost, Trended Original Cost and Fair Value rate base claims.

* * * * *

Pursuant to 52 Pa. Code §53.51(c), Peoples is not providing trended original cost data.

Peoples Natural Gas Company LLC
§ 53.53 III.A

- 14. Provide schedules and data in support of the following working capital items:
 - a. Prepayments—List and identify all items
 - b. Federal Excise Tax accrued or prepaid
 - c. Federal Income Tax accrued or prepaid
 - d. Pa. State Income Tax accrued or prepaid
 - e. Pa. Gross Receipts Tax accrued or prepaid
 - f. Pa. Capital Stock Tax accrued or prepaid
 - g. Pa. Public Utility Realty Tax accrued or prepaid
 - h. State sales tax accrued or prepaid
 - i. Payroll taxes accrued or prepaid
 - j. Any adjustment related to the above items for ratemaking purposes.

* * * * *

- a. Refer to Exhibit 8, Schedule 18
- b. None
- c. Refer to Exhibit 7, Schedule 19
- d. Refer to Exhibit 7, Schedule 19
- e. Refer to Exhibit 7, Schedule 19
- f. Refer to Exhibit 7, Schedule 19
- g. Refer to Exhibit 7, Schedule 19
- h. None
- i. Refer to Exhibit 7, Schedule 19
- j. Adjustments relied on to calculate the above are presented in Exhibit 2, Sch. 4 and included in working capital are based on lead-lag study in Exhibit 8, Sch. 17.

Peoples Natural Gas Company LLC
§ 53.53 III.A

15. Supply an exhibit supporting the claim for working capital requirement based on the lead-lag method.
 - a. Pro forma expenses and revenues are to be used in lieu of book data for computing lead-lag days.
 - b. Respondent must either include sales for resale and related expenses in revenues and in expenses or exclude from revenues and expenses. Explain procedures followed (exclude telephone).

* * * * *

Please refer to the testimony of Krista Snyder and attachment KMS-1 for the information requested.

Peoples Natural Gas Company LLC
§ 53.53 III.A

16. Provide detailed calculations showing the derivation of the tax liability offset against gross cash working capital requirements.

* * * * *

Refer to Exhibit 7, Schedule 8 for details on the tax liability and refer to Exhibit 8, Schedule 2 for the offset against gross cash working capital requirements.

INSERT TAB EXHIBIT 9

PEOPLES NATURAL GAS COMPANY LLC

53.53 I. VALUATION

A. ALL UTILITIES

3. Provide a description of the depreciation methods utilized in calculating annual depreciation amounts and depreciation reserves, together with a discussion of all factors which were considered in arriving at estimates of service life and dispersion by account. Provide dates of all field inspections and facilities visited.

Response:

The depreciation methods utilized in calculating annual and accrued depreciation are discussed in Exhibit No. 5B in Part IV titled, "Calculation of Annual and Accrued Depreciation" beginning on page IV-2. The factors considered in arriving at estimates of service life and dispersion by account, begin in the section on page III-2.

Field trips and facilities visited over the years for Peoples Natural Gas Company LLC and Peoples Gas Company are presented in Exhibit No. 5B, in the section "Field Trips", beginning on page III-2.

The same information is set forth in the individual company exhibits.

PEOPLES NATURAL GAS COMPANY LLC

53.53 I. VALUATION

A. ALL UTILITIES

4. Set forth, in exhibit form, charts depicting the original and estimated survivor curves and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized.
- a. If any utility plant was excluded from the measures of value because it was deemed not to be “used and useful” in the public service, supply a detailed description of each item of property.
 - b. Provide the surviving original cost at test year end by vintage by account and include applicable depreciation reserves and annuities.
 - i. These calculations should be provided for plant in service as well as other categories of plant, including, but not limited, to contributions in aid of construction, customers’ advances for construction, and anticipated retirements associated with any construction work in progress claims (if applicable).

Response:

The charts depicting the original and estimated survivor curves, and a tabular presentation of the original life table plotted on the chart for each account where the retirement rate method of analysis is utilized, is presented in Exhibit No. 5B in the section beginning on page VI-2.

- a. There were no assets deemed not to be "used or useful" in the depreciation study.
- b. The detailed calculations which set forth the surviving original cost as of August 31, 2023, by vintage by account and including applicable depreciation reserves and accruals begin on page II-8 of Exhibit No. 5A. The detailed calculations of the surviving original cost as of August 31, 2024, by vintage by account and applicable depreciation reserves and accruals begin on page VII-8 of Exhibit No. 5B. The detailed calculations of the surviving original cost as of September 30, 2025 by vintage by account and applicable depreciation reserves and accruals begin on page II-8 of Exhibit No. 5C.

PEOPLES NATURAL GAS COMPANY LLC

53.53 I. VALUATION

A. ALL UTILITIES

5. Provide a comparison of respondent's calculated depreciation reserve v. book reserve by account at the end of the test year.

Response:

A comparison of the calculated depreciation reserve vs. book reserve by account as of August 31, 2023, as of August 31, 2024 and as of September 30, 2025, are attached as pages 2 through 4 for the combined company.

A comparison of the calculated depreciation reserve vs. book reserve by account for the same test years for the individual companies are attached as pages 5 through 10 of this response.

**PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF AUGUST 31, 2023**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.00 CIAC	1,683,137	1,774,396
303.01 OTHER	19,119,474	19,537,543
303.02 MAJOR	14,681,677	15,520,813
303.03 SAP	19,842,010	26,233,480
325.01 PRODUCING LANDS	33,958	78,935
325.02 PRODUCING LEASEHOLDS	7,713	10,016
325.03 GAS RIGHTS	11,650	13,052
325.04 RIGHTS-OF-WAY	811,197	984,638
327.00 FIELD COMPRESSOR STATION EQUIPMENT	3,978,814	4,629,210
328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES	47,974	50,628
329.00 OTHER STRUCTURES	661,484	968,363
330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION	8,619	8,307
331.00 PRODUCING GAS WELLS - WELL EQUIPMENT	2,841	2,419
332.00 FIELD LINES	25,889,374	30,690,727
333.00 FIELD COMPRESSOR STATION EQUIPMENT	17,325,533	16,232,151
334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT	2,209,418	2,532,096
337.00 OTHER EQUIPMENT	42,189	36,721
350.11 LAND - GAS	12,684	10,525
350.21 RIGHTS-OF-WAY	27,900	37,395
351.00 STRUCTURES AND IMPROVEMENTS	886,933	1,354,358
352.01 WELLS - CONSTRUCTION	681,159	1,367,858
352.02 WELLS - EQUIPMENT	365,195	162,981
352.11 LEASEHOLDS	139,500	161,937
352.12 STORAGE RIGHTS	176,591	223,427
352.21 RESERVOIRS	173,930	174,638
352.31 NON-RECOVERABLE NATURAL GAS	205,251	205,251
353.00 LINES	1,453,488	2,086,667
354.00 COMPRESSOR STATION EQUIPMENT	5,129,687	4,257,623
355.00 MEASURING AND REGULATING STATION EQUIPMENT	375,570	567,930
357.00 OTHER EQUIPMENT	26,902	30,184
365.02 RIGHTS-OF-WAY	2,337,153	2,768,900
366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	837,472	1,151,360
366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	636,920	1,034,270
366.03 STRUCTURES AND IMPROVEMENTS - OTHER	66,415	75,063
367.00 MAINS	72,060,311	92,039,030
368.00 COMPRESSOR STATION EQUIPMENT	6,819,444	7,971,428
369.00 MEASURING AND REGULATING STATION EQUIPMENT	12,409,615	17,161,649
371.00 OTHER EQUIPMENT	853,431	1,072,874
374.02 RIGHTS-OF-WAY	2,899,818	3,070,935
375.01 MEASURING AND REGULATING	1,813,790	2,023,904

**PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF AUGUST 31, 2024**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.00 CIAC	1,561,232	710,080
303.01 OTHER	19,174,171	18,298,198
303.02 MAJOR	11,011,636	7,818,016
303.03 SAP	13,174,784	16,515,327
325.01 PRODUCING LANDS	35,903	80,023
325.02 PRODUCING LEASEHOLDS	7,806	10,203
325.03 GAS RIGHTS	11,869	13,277
325.04 RIGHTS-OF-WAY	827,352	999,623
327.00 FIELD COMPRESSOR STATION EQUIPMENT	4,181,583	4,849,602
328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES	56,411	50,746
329.00 OTHER STRUCTURES	687,774	985,073
330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION	8,641	8,464
331.00 PRODUCING GAS WELLS - WELL EQUIPMENT	2,852	2,719
332.00 FIELD LINES	27,020,942	31,590,625
333.00 FIELD COMPRESSOR STATION EQUIPMENT	17,622,475	16,257,239
334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT	2,382,110	2,804,058
337.00 OTHER EQUIPMENT	42,878	38,984
350.11 LAND - GAS	12,823	10,996
350.21 RIGHTS-OF-WAY	28,697	38,015
351.00 STRUCTURES AND IMPROVEMENTS	921,968	1,391,603
352.01 WELLS - CONSTRUCTION	707,142	1,373,925
352.02 WELLS - EQUIPMENT	374,210	194,750
352.11 LEASEHOLDS	140,379	161,937
352.12 STORAGE RIGHTS	182,681	239,579
352.21 RESERVOIRS	183,599	184,297
352.31 NON-RECOVERABLE NATURAL GAS	205,251	205,251
353.00 LINES	1,527,932	2,153,740
354.00 COMPRESSOR STATION EQUIPMENT	5,418,244	4,635,203
355.00 MEASURING AND REGULATING STATION EQUIPMENT	390,157	576,926
357.00 OTHER EQUIPMENT	27,220	30,184
365.02 RIGHTS-OF-WAY	2,080,658	2,478,262
366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	869,328	1,183,497
366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	663,889	1,054,823
366.03 STRUCTURES AND IMPROVEMENTS - OTHER	67,499	76,222
367.00 MAINS	76,069,918	95,757,430
368.00 COMPRESSOR STATION EQUIPMENT	7,269,386	8,453,099
369.00 MEASURING AND REGULATING STATION EQUIPMENT	13,301,160	18,096,327
371.00 OTHER EQUIPMENT	915,113	1,138,205
374.02 RIGHTS-OF-WAY	2,984,989	3,152,742
375.01 MEASURING AND REGULATING	1,838,160	2,042,362
375.02 OTHER	47,948	18,371,605
375.32 MAJOR STRUCTURES	53,267	59,539

**PEOPLES NATURAL GAS COMPANY LLC
PEOPLES NATURAL GAS AND PEOPLES GAS DIVISIONS COMBINED**

**COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF SEPTEMBER 30, 2025**

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.00 CIAC	1,739,197	858,910
303.01 OTHER	16,310,834	14,012,471
303.02 MAJOR	9,347,072	5,197,921
303.03 SAP	8,759,723	9,600,855
325.01 PRODUCING LANDS	37,988	81,226
325.02 PRODUCING LEASEHOLDS	7,901	10,400
325.03 GAS RIGHTS	12,103	13,511
325.04 RIGHTS-OF-WAY	845,241	1,015,678
327.00 FIELD COMPRESSOR STATION EQUIPMENT	4,396,935	5,082,793
328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES	77,672	75,110
329.00 OTHER STRUCTURES	713,919	1,003,103
330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION	8,668	8,607
331.00 PRODUCING GAS WELLS - WELL EQUIPMENT	2,863	2,875
332.00 FIELD LINES	28,424,259	32,745,872
333.00 FIELD COMPRESSOR STATION EQUIPMENT	17,923,485	16,330,902
334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT	2,564,868	3,082,520
337.00 OTHER EQUIPMENT	43,561	41,185
350.11 LAND - GAS	12,958	11,481
350.21 RIGHTS-OF-WAY	29,486	38,693
351.00 STRUCTURES AND IMPROVEMENTS	958,703	1,430,890
352.01 WELLS - CONSTRUCTION	784,170	1,402,825
352.02 WELLS - EQUIPMENT	383,705	213,509
352.11 LEASEHOLDS	141,290	161,937
352.12 STORAGE RIGHTS	189,253	244,371
352.21 RESERVOIRS	194,072	194,762
352.31 NON-RECOVERABLE NATURAL GAS	205,251	205,251
353.00 LINES	1,677,466	2,280,492
354.00 COMPRESSOR STATION EQUIPMENT	5,723,186	5,034,494
355.00 MEASURING AND REGULATING STATION EQUIPMENT	405,411	589,309
357.00 OTHER EQUIPMENT	27,507	30,184
365.02 RIGHTS-OF-WAY	1,893,379	2,211,083
366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	903,909	1,218,131
366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	694,218	1,075,894
366.03 STRUCTURES AND IMPROVEMENTS - OTHER	68,680	77,431
367.00 MAINS	82,490,301	101,686,115
368.00 COMPRESSOR STATION EQUIPMENT	7,970,659	9,202,431
369.00 MEASURING AND REGULATING STATION EQUIPMENT	14,337,273	19,147,811
371.00 OTHER EQUIPMENT	978,513	1,205,276
374.02 RIGHTS-OF-WAY	3,076,988	3,240,740
375.01 MEASURING AND REGULATING	1,861,883	2,061,729
375.02 OTHER	48,497	0
375.32 MAJOR STRUCTURES	54,708	18,945,714

PEOPLES NATURAL GAS COMPANY LLC

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF AUGUST 31, 2023

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
303.00	CIAC	1,350,241	1,389,569
303.01	OTHER	17,182,199	17,297,721
303.02	MAJOR	12,986,547	13,561,243
303.03	SAP	14,478,487	20,033,255
325.01	PRODUCING LANDS	33,958	78,935
325.02	PRODUCING LEASEHOLDS	7,713	10,016
325.03	GAS RIGHTS	11,650	13,052
325.04	RIGHTS-OF-WAY	811,197	984,638
327.00	FIELD COMPRESSOR STATION EQUIPMENT	3,978,814	4,629,210
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	47,974	50,628
329.00	OTHER STRUCTURES	661,484	968,363
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	8,619	8,307
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	2,841	2,419
332.00	FIELD LINES	25,889,374	30,690,727
333.00	FIELD COMPRESSOR STATION EQUIPMENT	17,325,533	16,232,151
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	2,209,418	2,532,096
337.00	OTHER EQUIPMENT	42,189	36,721
350.11	LAND - GAS	12,684	10,525
350.21	RIGHTS-OF-WAY	19,600	25,424
351.00	STRUCTURES AND IMPROVEMENTS	680,490	1,081,746
352.01	WELLS - CONSTRUCTION	436,628	754,732
352.02	WELLS - EQUIPMENT	137,065	232,574
352.11	LEASEHOLDS	139,500	161,937
352.12	STORAGE RIGHTS	12,787	20,734
352.21	RESERVOIRS	173,930	174,638
352.31	NON-RECOVERABLE NATURAL GAS	205,251	205,251
353.00	LINES	869,985	1,337,126
354.00	COMPRESSOR STATION EQUIPMENT	3,154,971	2,564,165
355.00	MEASURING AND REGULATING STATION EQUIPMENT	54,128	75,749
357.00	OTHER EQUIPMENT	26,902	30,184
365.02	RIGHTS-OF-WAY	1,411,303	1,661,425
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	619,492	855,827
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	594,583	976,582
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	40,737	47,509
367.00	MAINS	45,239,310	58,599,920
368.00	COMPRESSOR STATION EQUIPMENT	5,820,620	6,146,003
369.00	MEASURING AND REGULATING STATION EQUIPMENT	9,130,844	12,835,686
371.00	OTHER EQUIPMENT	853,431	1,072,874
374.02	RIGHTS-OF-WAY	2,372,031	2,551,124
375.01	MEASURING AND REGULATING	1,813,790	2,023,904

PEOPLES NATURAL GAS COMPANY LLC

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF AUGUST 31, 2024

DEPRECIABLE GROUP	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)	(2)	(3)
DEPRECIABLE PLANT		
303.00 CIAC	1,196,337	314,499
303.01 OTHER	16,432,889	15,443,556
303.02 MAJOR	9,014,656	5,653,619
303.03 SAP	7,295,231	10,350,841
325.01 PRODUCING LANDS	35,903	80,023
325.02 PRODUCING LEASEHOLDS	7,806	10,203
325.03 GAS RIGHTS	11,869	13,277
325.04 RIGHTS-OF-WAY	827,352	999,623
327.00 FIELD COMPRESSOR STATION EQUIPMENT	4,181,583	4,849,602
328.00 FIELD MEASURING AND REGULATING STATION STRUCTURES	56,411	50,746
329.00 OTHER STRUCTURES	687,774	985,073
330.00 PRODUCING GAS WELLS - WELL CONSTRUCTION	8,641	8,464
331.00 PRODUCING GAS WELLS - WELL EQUIPMENT	2,852	2,719
332.00 FIELD LINES	27,020,942	31,590,625
333.00 FIELD COMPRESSOR STATION EQUIPMENT	17,622,475	16,257,239
334.00 FIELD MEASURING AND REGULATING STATION EQUIPMENT	2,382,110	2,804,058
337.00 OTHER EQUIPMENT	42,878	38,984
350.11 LAND - GAS	12,823	10,996
350.21 RIGHTS-OF-WAY	20,239	25,934
351.00 STRUCTURES AND IMPROVEMENTS	707,169	1,101,914
352.01 WELLS - CONSTRUCTION	449,611	743,787
352.02 WELLS - EQUIPMENT	140,527	234,071
352.11 LEASEHOLDS	140,379	161,937
352.12 STORAGE RIGHTS	13,043	20,734
352.21 RESERVOIRS	183,599	184,297
352.31 NON-RECOVERABLE NATURAL GAS	205,251	205,251
353.00 LINES	917,930	1,368,630
354.00 COMPRESSOR STATION EQUIPMENT	3,287,181	2,773,977
355.00 MEASURING AND REGULATING STATION EQUIPMENT	57,905	74,510
357.00 OTHER EQUIPMENT	27,220	30,184
365.02 RIGHTS-OF-WAY	1,130,966	1,344,811
366.01 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	640,054	870,778
366.02 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	620,656	996,185
366.03 STRUCTURES AND IMPROVEMENTS - OTHER	41,106	47,669
367.00 MAINS	48,165,342	61,166,663
368.00 COMPRESSOR STATION EQUIPMENT	6,212,888	6,540,860
369.00 MEASURING AND REGULATING STATION EQUIPMENT	9,867,172	13,615,808
371.00 OTHER EQUIPMENT	915,113	1,138,205
374.02 RIGHTS-OF-WAY	2,437,718	2,616,502
375.01 MEASURING AND REGULATING	1,838,160	2,042,362
375.32 MAJOR STRUCTURES	16,277,569	17,820,394
375.31 MINOR STRUCTURES	53,267	59,539

PEOPLES NATURAL GAS COMPANY LLC

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF SEPTEMBER 30, 2025

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
303.00	CIAC	1,335,445	448,943
303.01	OTHER	12,285,772	10,355,851
303.02	MAJOR	7,009,853	2,770,666
303.03	SAP	2,656,131	3,388,437
325.01	PRODUCING LANDS	37,988	81,226
325.02	PRODUCING LEASEHOLDS	7,901	10,400
325.03	GAS RIGHTS	12,103	13,511
325.04	RIGHTS-OF-WAY	845,241	1,015,678
327.00	FIELD COMPRESSOR STATION EQUIPMENT	4,396,935	5,082,793
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	76,965	75,110
329.00	OTHER STRUCTURES	713,919	1,003,103
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	8,668	8,607
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	2,863	2,875
332.00	FIELD LINES	28,403,631	32,745,872
333.00	FIELD COMPRESSOR STATION EQUIPMENT	17,918,586	16,330,902
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	2,554,454	3,082,520
337.00	OTHER EQUIPMENT	43,561	41,185
350.11	LAND - GAS	12,958	11,481
350.21	RIGHTS-OF-WAY	20,891	26,493
351.00	STRUCTURES AND IMPROVEMENTS	734,873	1,123,377
352.01	WELLS - CONSTRUCTION	477,967	749,520
352.02	WELLS - EQUIPMENT	144,186	235,657
352.11	LEASEHOLDS	141,290	161,937
352.12	STORAGE RIGHTS	13,312	20,734
352.21	RESERVOIRS	194,072	194,762
352.31	NON-RECOVERABLE NATURAL GAS	205,251	205,251
353.00	LINES	1,019,098	1,442,811
354.00	COMPRESSOR STATION EQUIPMENT	3,426,822	2,994,704
355.00	MEASURING AND REGULATING STATION EQUIPMENT	60,526	75,467
357.00	OTHER EQUIPMENT	27,507	30,184
365.02	RIGHTS-OF-WAY	917,963	1,049,535
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	661,436	886,976
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	650,037	1,016,236
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	41,502	47,825
367.00	MAINS	53,251,782	65,799,579
368.00	COMPRESSOR STATION EQUIPMENT	6,799,379	7,173,142
369.00	MEASURING AND REGULATING STATION EQUIPMENT	10,696,444	14,482,608
371.00	OTHER EQUIPMENT	978,329	1,205,276
374.02	RIGHTS-OF-WAY	2,508,703	2,686,702
375.01	MEASURING AND REGULATING	1,861,622	2,061,729
375.32	MAJOR STRUCTURES	17,111,751	18,382,357
375.31	MINOR STRUCTURES	54,708	61,255

PEOPLES GAS COMPANY LLC

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF AUGUST 31, 2023

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
303.00	CIAC	332,896	384,827
303.01	OTHER	1,937,564	2,239,822
303.02	MAJOR	1,695,131	1,959,570
303.03	SAP	5,363,522	6,200,225
350.20	RIGHTS OF WAY	9,816	11,971
351.00	STRUCTURES AND IMPROVEMENTS	259,701	272,612
352.01	WELLS - CONSTRUCTION	276,878	613,126
352.02	WELLS - EQUIPMENT	217,602	(69,593)
352.12	STORAGE RIGHTS	167,526	202,693
353.00	LINES	689,633	749,541
354.00	COMPRESSOR STATION EQUIPMENT	1,830,489	1,693,458
355.00	MEASURING AND REGULATING STATION EQUIPMENT	403,900	492,181
365.20	RIGHTS OF WAY	1,032,954	1,107,475
366.10	COMPRESSOR STATION STRUCTURES	289,692	295,533
366.20	MEASURING AND REGULATING STATION STRUCTURES	54,541	57,688
366.30	OTHER STRUCTURES	26,498	27,554
367.00	MAINS	28,608,367	33,439,110
368.00	COMPRESSOR STATION EQUIPMENT	1,628,357	1,825,425
369.00	MEASURING AND REGULATING STATION EQUIPMENT	3,606,243	4,325,963
374.20	LAND AND LAND RIGHTS - LAND RIGHTS	431,669	519,811
375.00	STRUCTURES AND IMPROVEMENTS	468,705	539,842
376.10	LOW PRESSURE	39,761,009	44,160,840
376.20	REGULAR PRESSURE	6,264,288	6,957,475
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	2,972,462	3,326,008
380.00	SERVICES	17,186,427	18,362,210
381.00	METERS	10,262,318	9,551,717
382.10	METER INSTALLATIONS	1,562,255	1,965,823
390.00	STRUCTURES AND IMPROVEMENTS	3,285,153	3,483,548
391.10	FURNITURE	137,898	163,790
391.20	EQUIPMENT	62,535	89,279
391.30		34,426	89,595
392.20	LIGHT TRUCKS	2,430,305	2,082,551
392.30	HEAVY TRUCKS	1,271,608	582,264
393.00	STORES EQUIPMENT	4,228	3,711
394.20	TOOLS AND WORK EQUIPMENT	1,381,135	1,362,723
396.00	POWER OPERATED EQUIPMENT	1,088,694	848,546
397.10	STRUCTURES	15,646	(1,835)
397.20	RADIO	1,101,991	1,026,718
TOTAL DEPRECIABLE PLANT		138,154,062	150,943,797

PEOPLES GAS COMPANY LLC

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF AUGUST 31, 2024

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
303.00	CIAC	365,319	395,580
303.01	OTHER	2,752,415	2,854,642
303.02	MAJOR	1,996,980	2,164,397
303.03	SAP	5,887,546	6,164,485
350.20	RIGHTS OF WAY	9,987	12,081
351.00	STRUCTURES AND IMPROVEMENTS	276,356	289,689
352.01	WELLS - CONSTRUCTION	291,709	630,139
352.02	WELLS - EQUIPMENT	223,423	(39,321)
352.12	STORAGE RIGHTS	172,743	218,845
353.00	LINES	717,736	785,110
354.00	COMPRESSOR STATION EQUIPMENT	1,971,894	1,861,225
355.00	MEASURING AND REGULATING STATION EQUIPMENT	416,969	502,416
365.20	RIGHTS OF WAY	1,058,632	1,133,451
366.10	COMPRESSOR STATION STRUCTURES	305,592	312,719
366.20	MEASURING AND REGULATING STATION STRUCTURES	55,673	58,639
366.30	OTHER STRUCTURES	27,283	28,553
367.00	MAINS	29,756,051	34,590,767
368.00	COMPRESSOR STATION EQUIPMENT	1,719,560	1,912,238
369.00	MEASURING AND REGULATING STATION EQUIPMENT	3,760,313	4,480,519
374.20	LAND AND LAND RIGHTS - LAND RIGHTS	449,677	536,240
375.00	STRUCTURES AND IMPROVEMENTS	481,497	551,211
376.10	LOW PRESSURE	41,692,666	45,224,052
376.20	REGULAR PRESSURE	7,599,811	8,904,622
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	3,173,201	3,536,599
380.00	SERVICES	18,248,705	19,578,585
381.00	METERS	10,673,494	10,079,257
382.10	METER INSTALLATIONS	1,642,842	2,051,328
387.00	OTHER EQUIPMENT - DISTRIBUTION	2,008	1,123
390.00	STRUCTURES AND IMPROVEMENTS	3,655,525	3,725,319
391.10	FURNITURE	140,527	160,584
391.20	EQUIPMENT	6,248	31,648
392.20	LIGHT TRUCKS	2,741,436	2,465,321
392.30	HEAVY TRUCKS	1,176,633	472,692
393.00	STORES EQUIPMENT	4,465	4,029
394.20	TOOLS AND WORK EQUIPMENT	1,077,066	1,052,641
396.00	POWER OPERATED EQUIPMENT	1,173,612	994,006
397.00	GENERATION	3,581	5,372
397.10	STRUCTURES	20,783	15,550
397.20	RADIO	939,152	875,411
TOTAL DEPRECIABLE PLANT		146,669,110	158,621,764

PEOPLES GAS COMPANY LLC

COMPARISON OF CALCULATED ACCRUED DEPRECIATION
AND BOOK RESERVE AS OF SEPTEMBER 30, 2025

DEPRECIABLE GROUP		CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE
(1)		(2)	(3)
DEPRECIABLE PLANT			
303.00	CIAC	403,118	409,967
303.01	OTHER	3,648,177	3,656,620
303.02	MAJOR	2,324,712	2,427,255
303.03	SAP	6,054,329	6,212,418
350.20	RIGHTS OF WAY	10,170	12,200
351.00	STRUCTURES AND IMPROVEMENTS	294,252	307,513
352.01	WELLS - CONSTRUCTION	324,139	653,305
352.02	WELLS - EQUIPMENT	230,537	(22,148)
352.12	STORAGE RIGHTS	178,904	223,637
353.00	LINES	769,152	837,681
354.00	COMPRESSOR STATION EQUIPMENT	2,124,493	2,039,790
355.00	MEASURING AND REGULATING STATION EQUIPMENT	431,281	513,842
365.20	RIGHTS OF WAY	1,087,341	1,161,548
366.10	COMPRESSOR STATION STRUCTURES	321,590	331,155
366.20	MEASURING AND REGULATING STATION STRUCTURES	56,900	59,658
366.30	OTHER STRUCTURES	28,110	29,606
367.00	MAINS	31,057,921	35,886,536
368.00	COMPRESSOR STATION EQUIPMENT	1,854,425	2,029,289
369.00	MEASURING AND REGULATING STATION EQUIPMENT	3,943,841	4,665,203
374.20	LAND AND LAND RIGHTS - LAND RIGHTS	469,235	554,038
375.00	STRUCTURES AND IMPROVEMENTS	494,835	563,357
376.10	LOW PRESSURE	43,896,398	47,329,541
376.20	REGULAR PRESSURE	9,118,067	10,266,787
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	3,468,812	3,831,099
380.00	SERVICES	19,659,377	21,056,095
381.00	METERS	11,169,531	10,678,799
382.10	METER INSTALLATIONS	1,727,124	2,140,586
387.00	OTHER EQUIPMENT - DISTRIBUTION	12,692	(56,554)
390.00	STRUCTURES AND IMPROVEMENTS	4,205,312	4,221,052
391.10	FURNITURE	132,372	146,367
391.20	EQUIPMENT	7,704	31,648
392.20	LIGHT TRUCKS	3,116,128	2,857,505
392.30	HEAVY TRUCKS	1,169,969	463,216
393.00	STORES EQUIPMENT	4,720	4,377
394.20	TOOLS AND WORK EQUIPMENT	920,568	900,233
396.00	POWER OPERATED EQUIPMENT	1,276,035	1,145,209
397.00	GENERATION	23,951	25,139
397.10	STRUCTURES	43,890	39,135
397.20	RADIO	980,255	933,533
TOTAL DEPRECIABLE PLANT		157,040,367	168,566,237

PEOPLES NATURAL GAS COMPANY LLC

53.53 I. VALUATION

A. ALL UTILITIES

6. Supply a schedule by account and depreciable group showing the survivor curve and annual accrual rate estimated to be appropriate:
- a. For the purposes of this filing.
 - b. For the purposes of the most recent rate increase filing prior to the current proceedings.
 - i. Supply a comprehensive statement of any changes made in method of depreciation and in the selection of average service lives and dispersion.

Response:

- a. Please refer to pages I-3 through I-5 of the Peoples' historic test year Depreciation Study in Exhibit No. 5A, pages V-4 through V-6 of the future test year Depreciation Study in Exhibit No. 5B and page I-3 through I-5 of the fully forecasted future test year Depreciation Study in Exhibit No. 5C.
- b. Please refer to pages 2 through 19.
 - i. The depreciation methods and procedures used in this filing are the same as those used in previous filings. Explanations of the depreciation methods and procedures are presented in Exhibit No. 5B. The attached schedules set forth the most recent schedule by account and depreciable group showing the survivor curve and annual accrual rate for the individual companies.

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2020 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
DEPRECIABLE GAS PLANT								
INTANGIBLE PLANT								
303.00	MISCELLANEOUS INTANGIBLE PLANT	40-SQ 5-SQ 15-SQ 10-SQ	5,845,747.33 56,144,999.09 21,206,323.83 55,009,193.68	922,852 18,256,666 6,561,003 39,571,319	4,922,895 37,888,333 14,645,421 15,437,875	146,210 10,841,789 1,415,421 4,581,581	2.50 19.31 6.67 8.33	33.7 3.5 10.3 3.4
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		138,206,263.93	65,311,840	72,894,424	16,985,001	12.29	4.3
PRODUCTION PLANT								
325.01	PRODUCING LANDS	75-R4	75,599.81	14,139	61,461	1,090	1.44	56.4
325.02	PRODUCING LEASEHOLDS	45-L0.5	10,015.91	(177,851)	187,867	10,484	104.67	17.9
325.03	GAS RIGHTS	60-R2.5	20,984.28	18,422	2,562	66	0.31	38.8
325.04	RIGHTS-OF-WAY	70-R2.5	1,629,003.44	983,716	645,287	15,657	0.96	41.2
327.00	FIELD COMPRESSOR STATION EQUIPMENT	45-S0.5	11,355,557.00	3,926,193	7,429,364	285,273	2.51	26.0
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	62,777.57	59,148	3,630	361	0.58	10.1
329.00	OTHER STRUCTURES	60-R2.5	1,923,582.59	906,786	1,016,797	24,644	1.28	41.3
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	30-L0.5	9,221.39	2,950	6,271	1,242	13.47	5.0
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	28-L1	2,984.12	135,196	(132,212)	0	-	-
332.00	FIELD LINES	65-R1.5	66,458,743.09	29,890,075	36,568,668	960,480	1.45	38.1
333.00	FIELD COMPRESSOR STATION EQUIPMENT	40-S1	36,129,141.18	15,335,879	20,793,262	925,296	2.56	22.5
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	6,256,209.34	2,145,037	4,111,172	443,454	7.09	9.3
335.00	DRILLING AND CLEANING EQUIPMENT	10-L0	18,641.92	18,642	0	0	-	-
337.00	OTHER EQUIPMENT	23-L1	107,840.65	70,549	37,292	3,668	3.40	10.2
	TOTAL PRODUCTION PLANT		124,060,302.29	53,328,881	70,731,421	2,671,715	2.15	26.5
UNDERGROUND STORAGE PLANT								
350.11	LAND - GAS	60-L4	13,083.77	(52,904)	65,988	2,524	19.29	26.1
350.21	RIGHTS-OF-WAY	65-R2.5	46,800.39	23,847	22,953	538	1.15	42.7
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	1,733,971.58	1,115,245	618,727	16,633	0.96	37.2
352.01	WELLS - CONSTRUCTION	50-R1.5	782,685.48	816,529	(33,844)	0	-	-
352.02	WELLS - EQUIPMENT	55-R1.5	264,609.83	390,698	(126,088)	0	-	-
352.11	LEASEHOLDS	60-R3	161,936.70	287,565	(125,628)	0	-	-
352.12	STORAGE RIGHTS	20,734.05	20,734.05	(91,772)	112,506	5,872	28.32	19.2
352.21	RESERVOIRS	40-SQ	433,138.50	147,271	285,868	9,639	2.23	29.7
352.31	NON-RECOVERABLE NATURAL GAS	37-SQ	205,250.77	205,251	0	0	-	-
353.00	LINES	50-R2	2,134,446.85	1,284,537	849,910	27,193	1.27	31.3
354.00	COMPRESSOR STATION EQUIPMENT	45-R2	7,556,584.99	2,194,621	5,361,964	218,157	2.89	24.6
355.00	MEASURING AND REGULATING STATION EQUIPMENT	55-R3	75,749.16	76,419	(670)	0	-	-
357.00	OTHER EQUIPMENT	30-S1	30,183.87	32,159	(1,975)	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		13,459,176.04	6,429,466	7,029,711	280,556	2.08	25.1

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2020

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF OCTOBER 31, 2020	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT		(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
TRANSMISSION PLANT									
365.02	RIGHTS-OF-WAY	75-R4	2,775,328.71	1,583,903	1,191,426	26,996	0.97	44.1	
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,341,189.89	808,916	532,274	14,288	1.07	37.3	
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2	1,540,139.93	765,765	774,375	21,588	1.40	35.9	
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R2	49,995.58	(62,293)	112,289	24,257	48.52	4.6	
367.00	MAINS	80-R2.5	148,893,345.92	54,313,623	94,313,623	1,731,877	1.16	54.5	
368.00	COMPRESSOR STATION EQUIPMENT	35-S1	11,366,541.22	5,032,406	6,334,135	359,997	3.17	17.6	
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50-R0.5	33,706,719.58	10,297,271	23,409,449	867,860	2.57	27.0	
371.00	OTHER EQUIPMENT	30-R1	2,464,382.60	875,652	1,588,731	88,765	3.60	17.9	
	TOTAL TRANSMISSION PLANT		202,137,643.43	73,881,343	128,256,302	3,135,628	1.55	40.9	
DISTRIBUTION PLANT									
374.02	RIGHTS-OF-WAY	75-R4	5,722,050.06	2,375,950	3,346,100	72,775	1.27	46.0	
375.00	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER	65-R2	5,995,071.97	1,998,631	3,996,441	101,537	1.69	39.4	
	MAJOR STRUCTURES	90-R1	25,180,024.78	17,282,821	7,897,204	1,080,956	4.29	7.3	
	MINOR STRUCTURES	65-R2	277,001.81	6,689	270,313	6,254	2.26	43.2	
	TOTAL OTHER		25,457,026.59	17,289,510	8,167,517	1,087,210	4.27	7.5	
	TOTAL STRUCTURES AND IMPROVEMENTS		31,452,098.56	19,288,141	12,163,958	1,188,747	3.78	10.2	
376.00	MAINS	80-S0 75-R2.5	89,778,932.40 1,544,550,809.48	51,027,327 361,053,771	38,751,605 1,183,497,038	944,608 23,054,004	1.05 1.49	41.0 51.3	
	TOTAL MAINS		1,634,329,741.88	412,081,098	1,222,248,643	23,998,612	1.47	50.9	
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50-R1.5	67,674,627.96	27,098,121	40,575,507	1,390,772	2.06	29.2	
380.00	SERVICES	53-R2	632,413,944.94	257,018,152	375,395,793	11,798,967	1.87	31.8	
381.00	METERS	32-S0.5	126,828,614.38	28,466,508	98,362,106	4,930,168	3.89	20.0	
382.00	METER INSTALLATIONS	55-R2	90,344,063.28	37,863,819	52,480,244	1,550,208	1.72	33.9	
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	47-R0.5	10,644,189.35	4,876,879	5,767,310	224,158	2.11	25.7	
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	18-S2.5	14,644,532.28	13,387,293	1,257,239	269,216	1.84	4.7	
387.00	OTHER EQUIPMENT	30-R1.5	7,666,770.72	1,932,405	5,734,366	311,886	4.07	18.4	
	TOTAL DISTRIBUTION PLANT		2,621,720,633.41	804,389,366	1,817,331,266	45,735,509	1.74	39.7	
GENERAL PLANT									
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	60-R3	52,996.00	36,610	16,386	554	1.05	29.6	
390.00	STRUCTURES AND IMPROVEMENTS OWNED LEASED - NORTH SHORE	55-R1.5 75-R0.5	9,289,656.21 5,462,726.17	2,732,585 3,053,505	6,557,071 2,409,221	186,039 56,386	2.00 1.03	35.2 42.7	
	TOTAL STRUCTURES AND IMPROVEMENTS		14,752,382.38	5,786,090	8,966,292	242,425	1.64	37.0	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF OCTOBER 31, 2020

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF OCTOBER 31, 2020 (3)	BOOK DEPRECIATION RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	CALCULATED RATE (7)=(6)/(3)	COMPOSITE REMAINING LIFE (8)=(5)/(6)
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,620,211.43	599,049	2,021,162	158,336	6.04	12.8
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	6,819,680.30	2,281,327	4,538,353	1,429,856	20.97	3.2
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	648,058.05	184,517	463,541	84,214	12.99	5.5
392.00	TRANSPORTATION EQUIPMENT							
	AUTOMOBILES	6-L2.5	132,056.54	124,580	7,477	5,431	4.11	1.4
	TRUCKS	12-L2	62,934,783.62	25,486,709	37,448,075	5,287,344	8.40	7.1
	TRAILERS	18-L1.5	1,815,141.12	796,767	1,018,374	108,808	5.99	9.4
	DUAL FUEL KITS	13-S0	6,344.73	5,617	728	212	3.34	3.4
	TOTAL TRANSPORTATION EQUIPMENT		64,888,326.01	26,413,673	38,474,654	5,401,795	8.32	7.1
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	6,971,602.35	2,987,204	3,984,398	275,152	3.95	14.5
394.01	DUAL FUEL STATIONS	15-SQ	500,853.37	103,210	397,643	34,617	6.91	11.5
396.00	POWER OPERATED EQUIPMENT	14-L2	8,956,063.84	3,927,845	5,028,219	724,193	8.09	6.9
397.00	COMMUNICATION EQUIPMENT	15-SQ	3,192,420.75	806,633	2,385,788	186,703	5.85	12.8
397.01	COMMUNICATION EQUIPMENT - RADIO	10-SQ	1,263,974.13	1,079,866	184,108	91,971	7.28	2.0
397.02	COMMUNICATION EQUIPMENT - TELEPHONE	15-SQ	15,292,922.48	5,747,328	9,545,594	1,041,763	6.81	9.2
397.03	COMMUNICATION EQUIPMENT - MICROWAVE	18-SQ	16,889,405.25	3,798,569	13,090,836	892,354	5.28	14.7
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	238,261.89	30,835	207,427	16,333	6.86	12.7
	TOTAL GENERAL PLANT		143,087,158.23	53,782,756	89,304,401	10,580,266	7.39	8.4
	TOTAL DEPRECIABLE GAS PLANT		3,242,671,177.33	1,057,123,652	2,185,547,525	79,388,675	2.45	27.5
	NONDEPRECIABLE GAS PLANT							
301.00	ORGANIZATION		49,770.42					
325.05	LAND		90,854.48	(6,806)				
350.12	LAND - OTHER		13,542.86					
365.11	LAND		261,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,208,511.18	(2,327)				
389.01	LAND AND LAND RIGHTS - LAND		186,068.41					
	TOTAL NONDEPRECIABLE GAS PLANT		1,810,136.47	(9,133)				
	TOTAL GAS PLANT		3,244,481,313.80	1,057,114,519	2,185,547,525	79,388,675		

* LIFE SPAN PROCEDURE IS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2019

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2019	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(7) RATE (7)=(6)/(3)	(8) COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT	AMOUNT		
DEPRECIABLE GAS PLANT									
INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT								
	CIAC	40-SQ	5,845,747.33	766,798	5,078,949	146,157	2.50		34.7
	OTHER	5-SQ	37,919,561.49	10,845,454	27,074,107	7,472,811	19.71		3.6
	MAJOR	15-SQ	17,799,073.83	5,196,922	12,602,152	1,186,904	6.67		10.6
	SAP	10-SQ	49,281,443.68	34,089,713	15,191,731	4,937,913	10.02		3.1
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		110,845,826.33	50,898,887	59,946,939	13,743,785	12.40		4.4
PRODUCTION PLANT									
325.01	PRODUCING LANDS	75-R4	75,599.81	12,951	62,649	1,093	1.45		57.3
325.02	PRODUCING LEASEHOLDS	45-L0.5	10,015.91	(189,791)	199,807	11,022	110.04		18.1
325.03	GAS RIGHTS	60-R2.5	20,984.28	18,349	2,635	67	0.32		39.3
325.04	RIGHTS-OF-WAY	70-R2.5	1,629,003.44	966,598	662,405	15,797	0.97		41.9
327.00	FIELD COMPRESSOR STATION EQUIPMENT	45-S0.5	11,355,557.00	3,608,805	7,746,752	293,193	2.58		26.4
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	62,777.57	58,713	4,065	400	0.64		10.2
329.00	OTHER STRUCTURES	60-R2.5	1,924,773.59	881,087	1,043,687	24,878	1.29		42.0
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	30-L0.5	9,221.39	7,944	1,277	1,545	16.75		5.1
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	28-L1	2,984.12	135,196	(132,212)	0	-		-
332.00	FIELD LINES	65-R1.5	62,074,098.09	29,146,303	32,927,795	857,762	1.38		38.4
333.00	FIELD COMPRESSOR STATION EQUIPMENT	40-S1	36,612,264.18	15,094,230	21,518,034	936,693	2.56		23.0
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	4,071,470.34	1,830,540	2,240,930	250,154	6.14		9.0
335.00	DRILLING AND CLEANING EQUIPMENT	10-L0	18,641.92	18,642	0	0	-		-
337.00	OTHER EQUIPMENT	23-L1	107,840.65	66,191	41,650	4,027	3.73		10.3
	TOTAL PRODUCTION PLANT		117,975,232.29	51,649,091	66,326,141	2,396,631	2.03		27.7
UNDERGROUND STORAGE PLANT									
UNDERGROUND STORAGE PLANT									
350.11	LAND - GAS	60-L4	13,083.77	(55,640)	68,724	2,525	19.30		27.2
350.21	RIGHTS-OF-WAY	65-R2.5	46,800.39	23,259	23,541	542	1.16		43.4
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	1,749,982.58	1,113,139	636,844	16,844	0.96		37.8
352.01	WELLS - CONSTRUCTION	50-R1.5	782,685.48	816,529	(33,844)	0	-		-
352.02	WELLS - EQUIPMENT	55-R1.5	264,609.93	390,698	(126,088)	0	-		-
352.11	LEASEHOLDS	60-R3	161,936.70	287,565	(125,628)	0	-		-
352.12	STORAGE RIGHTS	65-L4	20,734.05	(98,443)	119,177	6,159	29.70		19.4
352.21	RESERVOIRS	40-SQ	433,138.50	136,807	296,332	9,641	2.23		30.7
352.31	NON-RECOVERABLE NATURAL GAS	37-SQ	205,250.77	205,251	0	0	-		-
353.00	LINES	50-R2	2,134,446.85	1,250,428	884,019	27,831	1.30		31.8
354.00	COMPRESSOR STATION EQUIPMENT	45-R2	7,565,512.99	1,970,605	5,594,708	223,876	2.96		25.0
355.00	MEASURING AND REGULATING STATION EQUIPMENT	55-R3	75,749.16	76,419	(670)	0	-		-
357.00	OTHER EQUIPMENT	30-S1	30,183.87	32,159	(1,975)	0	-		-
	TOTAL UNDERGROUND STORAGE PLANT		13,484,115.04	6,148,976	7,335,140	287,418	2.13		25.5

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2019

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2019	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	AMOUNT		
TRANSMISSION PLANT									
365.02	RIGHTS-OF-WAY	75-R4	2,775,328.71	1,554,739	1,220,590	27,053	0.97	45.1	
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,341,189.89	793,369	547,821	14,352	1.07	38.2	
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2	1,544,802.93	746,700	798,103	21,954	1.42	36.4	
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R2	49,995.58	(92,396)	142,392	27,789	55.58	5.1	
367.00	MAINS	80-R2.5	140,662,947.92	53,033,205	87,629,743	1,603,483	1.14	54.6	
368.00	COMPRESSOR STATION EQUIPMENT	35-S1	11,386,415.22	4,649,268	6,737,147	372,460	3.27	18.1	
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50-R0.5	32,121,610.58	9,535,127	22,586,484	855,961	2.66	26.4	
371.00	OTHER EQUIPMENT	30-R1	2,476,927.60	784,646	1,692,282	95,737	3.87	17.7	
	TOTAL TRANSMISSION PLANT		192,359,218.43	71,004,658	121,354,562	3,018,789	1.57	40.2	
DISTRIBUTION PLANT									
374.02	RIGHTS-OF-WAY	75-R4	5,722,050.06	2,297,044	3,425,006	73,023	1.28	46.9	
375.00	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER	65-R2	5,947,195.97	1,975,166	3,972,030	101,756	1.71	39.0	
	MAJOR STRUCTURES	90-R1 *	22,763,224.78	16,455,473	6,307,752	748,168	3.29	8.4	
	MINOR STRUCTURES	65-R2	294,468.81	36,748	257,721	6,083	2.07	42.4	
	TOTAL OTHER		23,057,693.59	16,492,221	6,565,473	754,251	3.27	8.7	
	TOTAL STRUCTURES AND IMPROVEMENTS		29,004,889.56	18,467,387	10,537,503	856,007	2.95	12.3	
376.00	MAINS INSTALLATIONS 1970 AND PRIOR INSTALLATIONS 1971 AND SUBSEQUENT	80-S0 75-R2.5	90,114,675.33 1,393,066,799.55	50,962,268 338,932,908	39,152,407 1,054,133,892	941,573 20,629,351	1.04 1.48	41.6 51.1	
	TOTAL MAINS		1,483,181,474.88	389,895,176	1,093,286,299	21,570,924	1.45	50.7	
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50-R1.5	64,488,620.96	25,995,250	38,493,371	1,322,708	2.05	29.1	
380.00	SERVICES	53-R2	587,267,505.94	246,009,141	341,258,365	10,793,967	1.84	31.6	
381.00	METERS	32-S0.5	92,632,468.38	25,832,217	66,800,251	3,444,747	3.72	19.4	
382.00	METER INSTALLATIONS	55-R2	83,714,274.28	36,675,878	47,038,396	1,388,607	1.66	33.9	
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	47-R0.5	10,685,799.35	4,656,171	6,029,628	242,046	2.27	24.9	
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	18-S2.5	14,644,532.28	13,050,857	1,593,575	310,638	2.12	5.1	
387.00	OTHER EQUIPMENT	30-R1.5	8,606,663.72	2,738,218	5,868,446	326,249	3.79	18.0	
	TOTAL DISTRIBUTION PLANT		2,379,948,279.41	765,617,439	1,614,330,840	40,328,916	1.69	40.0	
GENERAL PLANT									
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	60-R3	52,996.00	36,001	16,995	562	1.06	30.2	
390.00	STRUCTURES AND IMPROVEMENTS OWNED LEASED - NORTH SHORE	55-R1.5 75-R0.5	9,328,675.21 5,447,726.17	2,561,837 2,989,767	6,766,838 2,457,959	194,160 58,606	2.08 1.08	34.9 41.9	
	TOTAL STRUCTURES AND IMPROVEMENTS		14,776,401.38	5,551,604	9,224,797	252,766	1.71	36.5	

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Volume II

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2019

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2019	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL		(8)-(5)/(6) COMPOSITE REMAINING LIFE
						AMOUNT	RATE (7)=(6)/(3)	
391.01	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20-SQ	2,620,211.43	431,616	2,188,595	156,617	5.98	14.0
391.02	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5-SQ	6,795,259.37	2,295,236	4,500,023	1,537,212	22.62	2.9
391.03	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15-SQ	2,929,260.99	2,234,163	695,098	349,952	11.95	2.0
392.00	TRANSPORTATION EQUIPMENT							
	AUTOMOBILES	6-L2.5	132,056.54	108,678	23,379	16,411	12.43	1.4
	TRUCKS	12-L2	55,512,922.62	22,807,383	32,705,540	4,588,257	8.21	7.2
	TRAILERS	18-L1.5	1,815,141.12	688,364	1,126,777	115,032	6.34	9.8
	DUAL FUEL KITS	13-S0	6,344.73	5,327	1,018	268	4.22	3.8
	TOTAL TRANSPORTATION EQUIPMENT		57,466,465.01	23,609,752	33,856,714	4,689,988	8.16	7.2
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT							
	DUAL FUEL STATIONS	25-SQ	6,404,735.01	2,811,345	3,593,390	253,881	3.96	14.2
394.01	POWER OPERATED EQUIPMENT	15-SQ	500,853.37	65,663	435,190	34,666	6.92	12.6
396.00	COMMUNICATION EQUIPMENT	14-L2	10,044,791.84	4,167,225	5,877,567	799,434	7.96	7.4
397.00	COMMUNICATION EQUIPMENT - RADIO	15-SQ	2,046,946.29	753,543	1,293,403	102,116	4.99	12.7
397.01	COMMUNICATION EQUIPMENT - TELEPHONE	10-SQ	1,263,974.13	942,799	321,175	126,467	10.01	2.5
397.02	COMMUNICATION EQUIPMENT - MICROWAVE	15-SQ	13,213,522.48	4,694,832	8,518,690	906,192	6.86	9.4
397.03	MISCELLANEOUS EQUIPMENT	18-SQ	16,889,405.25	2,830,665	14,058,740	892,618	5.29	15.8
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	330,538.69	104,841	225,698	19,592	5.93	11.5
	TOTAL GENERAL PLANT		135,335,361.24	50,529,285	84,806,075	10,122,043	7.48	8.4
	TOTAL DEPRECIABLE GAS PLANT		2,949,948,032.74	995,848,336	1,954,099,697	69,897,582	2.37	28.0
	NONDEPRECIABLE GAS PLANT							
301.00	ORGANIZATION		49,770.42	(4,247)				
325.05	LAND		93,432.27					
350.12	LAND - OTHER		13,542.86					
365.11	LAND		261,389.12					
374.01	LAND AND LAND RIGHTS - LAND		1,208,543.18	(2,295)				
389.01	LAND AND LAND RIGHTS - LAND		186,068.41					
	TOTAL NONDEPRECIABLE GAS PLANT		1,812,746.26	(6,542)				
	TOTAL GAS PLANT		2,951,760,779.00	995,841,794	1,954,099,697	69,897,582		

* LIFE SPAN PROCEDURE IS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2018	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT		(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
						(6)	(7)=(6)/(3)		
DEPRECIABLE GAS PLANT									
INTANGIBLE PLANT									
303.00	MISCELLANEOUS INTANGIBLE PLANT								
	CIAC	40-SQ	5,845,747.33	629,182	5,216,565	145,918	2.50	35.7	
	OTHER	5-SQ	28,193,033.85	15,356,887	12,836,147	3,951,919	14.02	3.2	
	MAJOR	15-SQ	17,511,681.83	4,080,179	13,431,503	1,162,867	6.64	11.6	
	SAP	10-SQ	48,674,111.68	29,607,175	19,066,937	4,745,512	9.75	4.0	
	TOTAL MISCELLANEOUS INTANGIBLE PLANT		100,224,574.69	49,673,423	50,551,152	10,006,216	9.98	5.1	
PRODUCTION PLANT									
325.01	PRODUCING LANDS	75-R4	75,599.81	11,862	63,738	1,092	1.44	58.4	
325.02	PRODUCING LEASEHOLDS	45-L0.5	10,015.91	(201,325)	211,341	11,534	115.16	18.3	
325.03	GAS RIGHTS	60-R2.5	20,984.28	18,282	2,702	67	0.32	40.3	
325.04	RIGHTS-OF-WAY	70-R2.5	1,629,003.44	950,634	678,369	15,935	0.98	42.6	
327.00	FIELD COMPRESSOR STATION EQUIPMENT	45-S0.5	11,355,557.00	3,309,018	8,046,539	299,781	2.64	26.8	
328.00	FIELD MEASURING AND REGULATING STATION STRUCTURES	33-S0	62,777.57	58,267	4,511	444	0.71	10.2	
329.00	OTHER STRUCTURES	60-R2.5	1,925,964.59	857,248	1,068,717	25,104	1.30	42.6	
330.00	PRODUCING GAS WELLS - WELL CONSTRUCTION	30-L0.5	9,221.39	(598)	9,819	1,875	20.33	5.2	
331.00	PRODUCING GAS WELLS - WELL EQUIPMENT	28-L1	2,984.12	135,196	(132,212)	0	-	-	
332.00	FIELD LINES	65-R1.5	59,245,648.09	28,598,971	30,646,677	785,526	1.33	39.0	
333.00	FIELD COMPRESSOR STATION EQUIPMENT	40-S1	35,905,518.18	14,943,430	20,962,088	908,010	2.53	23.1	
334.00	FIELD MEASURING AND REGULATING STATION EQUIPMENT	20-L0	3,043,531.34	1,677,071	1,366,460	155,645	5.11	8.8	
335.00	DRILLING AND CLEANING EQUIPMENT	10-L0	18,641.92	18,642	0	0	-	-	
337.00	OTHER EQUIPMENT	23-L1	107,840.65	61,813	46,028	4,379	4.06	10.5	
	TOTAL PRODUCTION PLANT		113,413,288.29	50,438,511	62,974,777	2,209,392	1.95	28.5	
UNDERGROUND STORAGE PLANT									
UNDERGROUND STORAGE PLANT									
350.11	LAND - GAS	60-L4	13,083.77	(58,197)	71,281	2,556	19.54	27.9	
350.21	RIGHTS-OF-WAY	65-R2.5	46,800.39	22,711	24,089	546	1.17	44.1	
351.00	STRUCTURES AND IMPROVEMENTS	60-R2	1,765,993.58	1,112,098	653,896	17,111	0.97	38.2	
352.01	WELLS - CONSTRUCTION	50-R1.5	782,685.48	816,529	(33,844)	0	-	-	
352.02	WELLS - EQUIPMENT	55-R1.5	264,609.93	390,698	(126,088)	0	-	-	
352.11	LEASEHOLDS	60-R3	161,936.70	287,565	(125,628)	0	-	-	
352.12	STORAGE RIGHTS	65-L4	20,734.05	(104,885)	125,619	6,442	31.07	19.5	
352.21	RESERVOIRS	40-SQ	433,138.50	127,148	305,990	9,641	2.23	31.7	
352.31	NON-RECOVERABLE NATURAL GAS	37-SQ	205,250.77	205,251	0	0	-	-	
353.00	LINES	50-R2	2,134,446.85	1,218,303	916,144	28,331	1.33	32.3	
354.00	COMPRESSOR STATION EQUIPMENT	45-R2	7,574,440.99	1,764,107	5,810,334	229,711	3.03	25.3	
355.00	MEASURING AND REGULATING STATION EQUIPMENT	55-R3	75,749.16	76,419	(670)	0	-	-	
357.00	OTHER EQUIPMENT	30-S1	30,183.87	32,159	(1,975)	0	-	-	
	TOTAL UNDERGROUND STORAGE PLANT		13,509,054.04	5,889,906	7,619,148	294,338	2.18	25.9	

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

	(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2018	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	(6) CALCULATED ANNUAL ACCRUAL AMOUNT		(7)=(6)/(3) RATE	(8)=(5)/(6) COMPOSITE REMAINING LIFE
						(6)	(6)		
TRANSMISSION PLANT									
365.02	RIGHTS-OF-WAY	75-R4	2,775,328.71	1,527,541	1,247,788	27,108	27,108	0.98	46.0
366.01	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60-R3	1,341,189.89	779,018	562,172	14,389	14,389	1.07	39.1
366.02	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	55-R2	1,549,465.93	728,930	820,536	22,416	22,416	1.45	36.6
366.03	STRUCTURES AND IMPROVEMENTS - OTHER	45-R2	49,995.58	(123,733)	173,729	31,337	31,337	62.68	5.5
367.00	MAINS	80-R2.5	136,479,935.92	51,708,651	84,771,285	1,541,128	1,541,128	1.13	55.0
368.00	COMPRESSOR STATION EQUIPMENT	35-S1	11,406,289.22	4,285,085	7,121,204	383,978	383,978	3.37	18.5
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50-R0.5	30,301,735.58	8,867,167	21,434,569	830,137	830,137	2.74	25.8
371.00	OTHER EQUIPMENT	30-R1	2,484,885.60	691,740	1,793,146	105,507	105,507	4.25	17.0
	TOTAL TRANSMISSION PLANT		186,388,826.43	68,464,399	117,924,429	2,956,000	2,956,000	1.59	39.9
DISTRIBUTION PLANT									
374.02	RIGHTS-OF-WAY	75-R4	5,722,050.06	2,224,208	3,497,842	73,226	73,226	1.28	47.8
375.00	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING OTHER	65-R2	4,138,493.97	1,968,439	2,170,055	57,054	57,054	1.38	38.0
	MAJOR STRUCTURES	90-R1	19,879,974.78	16,058,403	3,821,572	377,572	377,572	1.90	10.1
	MINOR STRUCTURES	65-R2	287,385.81	106,600	180,786	4,403	4,403	1.53	41.1
	TOTAL OTHER		20,167,360.59	16,165,003	4,002,358	381,975	381,975	1.89	10.5
	TOTAL STRUCTURES AND IMPROVEMENTS		24,305,854.56	18,133,442	6,172,413	439,029	439,029	1.81	14.1
376.00	MAINS INSTALLATIONS 1970 AND PRIOR INSTALLATIONS 1971 AND SUBSEQUENT	80-S0 75-R2.5	90,467,274.02 1,243,252,244.86	50,962,066 321,698,455	39,505,208 921,553,790	938,299 18,112,581	938,299 18,112,581	1.04 1.46	42.1 50.9
	TOTAL MAINS		1,333,719,518.88	372,660,521	961,058,998	19,050,880	19,050,880	1.43	50.4
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50-R1.5	60,238,522.96	25,129,529	35,108,994	1,193,644	1,193,644	1.98	29.4
380.00	SERVICES	53-R2	544,060,352.94	237,107,027	306,953,326	9,737,618	9,737,618	1.79	31.5
381.00	METERS	32-S0.5	74,858,623.38	24,638,887	50,219,736	2,663,746	2,663,746	3.56	18.9
382.00	METER INSTALLATIONS	55-R2	80,066,485.28	35,750,134	44,316,351	1,301,563	1,301,563	1.63	34.0
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	47-R0.5	10,377,940.35	4,452,545	5,925,395	242,138	242,138	2.33	24.5
386.00	OTHER PROPERTY ON CUSTOMER PREMISES	18-S2.5	14,644,532.28	12,705,346	1,939,186	345,051	345,051	2.36	5.6
387.00	OTHER EQUIPMENT	30-R1.5	8,516,594.72	2,675,362	5,841,233	327,234	327,234	3.84	17.9
	TOTAL DISTRIBUTION PLANT		2,156,510,475.41	735,477,001	1,421,033,474	35,374,129	35,374,129	1.64	40.2
GENERAL PLANT									
389.02	LAND RIGHTS AND RIGHTS-OF-WAY	60-R3	52,996.00	35,434	17,562	569	569	1.07	30.9
390.00	STRUCTURES AND IMPROVEMENTS OWNED LEASED - NORTH SHORE	55-R1.5 75-R0.5	8,894,485.21 5,432,726.17	2,411,335 2,928,292	6,483,150 2,504,434	185,027 61,310	185,027 61,310	2.08 1.13	35.0 40.8
	TOTAL STRUCTURES AND IMPROVEMENTS		14,327,211.38	5,339,627	8,987,584	246,337	246,337	1.72	36.5

PEOPLES NATURAL GAS COMPANY LLC - PEOPLES AND EQUITABLE DIVISIONS COMBINED
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF SEPTEMBER 30, 2018

(1) DEPRECIABLE GROUP	(2) SURVIVOR CURVE	(3) ORIGINAL COST AS OF SEPTEMBER 30, 2018	(4) BOOK DEPRECIATION RESERVE	(5) FUTURE ACCRUALS	CALCULATED		(8)=(5)/(6) COMPOSITE REMAINING LIFE
					(6) ANNUAL ACCRUAL AMOUNT	(7)=(6)/(3) RATE	
391.01	20-SQ	2,633,166.35	290,232	2,342,934	157,057	5.96	14.9
391.02	5-SQ	6,030,603.45	1,592,573	4,438,030	2,060,958	34.17	2.2
391.03	15-SQ	2,938,188.23	1,808,606	1,129,582	435,050	14.81	2.6
391.04	20-SQ	9,942.78	9,524	419	0	-	-
392.00	6-L2.5	132,056.54	70,678	61,379	39,873	30.19	1.5
	12-L2	45,704,266.62	21,359,967	24,344,300	3,585,783	7.80	6.8
	18-L1.5	1,815,141.12	580,734	1,234,407	120,929	6.66	10.2
	13-S0	6,344.73	5,002	1,343	325	5.12	4.1
					3,726,910	7.82	6.9
		47,657,809.01	22,016,381	25,641,429			
		5,663,785.38	2,689,209	2,974,576	225,349	3.98	13.2
		500,853.37	30,904	469,949	34,757	6.94	13.5
		11,119,102.84	4,379,606	6,739,497	873,991	7.7	7.7
		1,068,946.29	700,261	368,685	36,540	3.42	10.1
		1,263,974.13	816,275	447,699	126,487	10.01	3.5
		10,732,720.48	3,867,814	6,864,906	746,597	6.96	9.2
		16,889,405.25	1,938,904	14,950,501	892,567	5.28	16.8
		182,722.54	132,722	50,001	17,312	9.47	2.9
		121,071,427.48	45,648,072	75,423,354	9,580,481	7.91	7.9
		2,691,117,646.34	955,691,312	1,735,526,334	60,420,556	2.25	28.7
		49,770.42					
		100,657.27	2,961				
		13,542.86					
		261,389.12					
		1,208,575.18	(692)				
		186,068.41					
		1,820,003.26	2,069				
		2,692,937,649.60	955,693,381	1,735,526,334	60,420,556		

* LIFE SPAN PROCEDURE IS USED. SURVIVOR CURVE SHOWN IS INTERIM CURVE.

PEOPLES GAS COMPANY LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2012

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST		BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)
		AT DECEMBER 31, 2012 (3)	DECEMBER 31, 2012 (3)			ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	
350.20 RIGHTS OF WAY	65-R3	15,669.82	10,509	5,161	142	0.91	36.3	
351.00 STRUCTURES AND IMPROVEMENTS								
MAJOR	80-R1 *	154,253.64	138,039	16,214	3,387	2.20	4.8	
FENCING	50-SQ	130,436.68	31,431	99,006	2,571	1.97	38.5	
OTHER	50-SO	58,531.18	31,224	27,307	1,167	1.99	23.4	
TOTAL ACCOUNT 351		343,221.50	200,694	142,527	7,125	2.08	20.0	
352.01 WELLS - CONSTRUCTION	60-R3	608,052.02	282,186	325,866	8,786	1.44	37.1	
352.02 WELLS - EQUIPMENT	55-R2.5	571,821.32	266,005	305,816	9,217	1.61	33.2	
352.12 STORAGE RIGHTS	60-R3	392,671.88	142,706	249,966	6,353	1.62	39.3	
353.00 LINES	45-S1	1,396,898.56	328,983	1,067,916	36,594	2.62	29.2	
354.00 COMPRESSOR STATION EQUIPMENT	50-R1.5	2,132,778.25	928,387	1,204,391	42,006	1.97	28.7	
355.00 MEASURING AND REGULATING EQUIPMENT	35-R2.5	784,977.33	337,566	447,411	21,266	2.71	21.0	
365.20 RIGHTS OF WAY	65-R3	2,052,504.95	827,740	1,224,765	30,771	1.50	39.8	
366.10 COMPRESSOR STATION STRUCTURES								
MAJOR	80-R1 *	2,078,366.52	255,601	1,822,766	62,909	3.03	29.0	
OTHER	50-SO	100,566.96	43,625	56,942	2,124	2.11	26.8	
TOTAL ACCOUNT 366.10		2,178,933.48	299,226	1,879,708	65,033	2.98	28.9	
366.20 MEAS. AND REG. STATION STRUCTURES								
MAJOR	SQUARE *	20,010.60	14,661	5,350	274	1.37	19.5	
FENCING	35-SQ	41,252.80	20,951	20,302	758	1.84	26.8	
OTHER	45-R3	13,641.04	9,512	4,129	244	1.79	16.9	
TOTAL ACCOUNT 366.20		74,904.44	45,124	29,781	1,276	1.70	23.3	
366.30 OTHER STRUCTURES								
OTHER	45-R2.5	45,918.38	16,397	29,521	1,090	2.37	27.1	
367.00 MAINS	72-S0.5	64,924,891.87	21,380,811	43,544,081	1,004,373	1.55	43.4	
368.00 COMPRESSOR STATION EQUIPMENT	45-S0.5	1,761,104.18	399,727	1,361,377	49,702	2.82	27.4	
369.00 MEAS. AND REG. STATION EQUIPMENT	32-R1.5	6,405,302.30	2,166,411	4,238,891	228,927	3.57	18.5	
374.20 LAND AND LAND RIGHTS - LAND RIGHTS	65-R3	1,213,965.08	338,577	875,388	18,605	1.53	47.1	

PEOPLES GAS COMPANY LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2012

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2012 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	COMPOSITE REMAINING LIFE (8)
375.00 STRUCTURES AND IMPROVEMENTS							
MAJOR	80-R1 *	64,034.92	59,000	5,035	1,459	2.28	3.5
OTHER	50-S0	923,727.98	249,791	673,937	23,430	2.54	28.8
TOTAL ACCOUNT 375		987,762.90	308,791	678,972	24,889	2.52	27.3
376.00 MAINS	57-R2.5	87,874,682.64	28,230,659	59,644,024	1,661,311	1.89	35.9
378.00 MEAS. AND REG. STATION EQUIPMENT - GENERAL	50-S0.5	5,656,343.69	2,447,234	3,209,110	113,638	2.01	28.2
380.00 SERVICES	48-R2	28,401,953.64	10,045,419	18,356,535	640,984	2.26	28.6
381.00 METERS	32-R0.5	18,642,252.55	6,512,801	12,129,452	704,049	3.78	17.2
382.10 METER INSTALLATIONS	42-R1	2,630,777.35	1,031,299	1,599,478	66,258	2.52	24.1
390.00 STRUCTURES AND IMPROVEMENTS							
MAJOR	80-R1 *	3,089,515.12	2,167,015	922,501	75,250	2.44	12.3
OTHER	50-S0	160,786.29	80,744	80,042	2,828	1.76	28.3
TOTAL ACCOUNT 390		3,250,301.41	2,247,759	1,002,543	78,078	2.40	12.8
391.10 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	296,750.58	164,307	132,444	16,389	5.52	8.1
391.20 EQUIPMENT	10-SQ	142,385.72	95,511	46,875	15,684	11.02	3.0
391.30 COMPUTER EQUIPMENT	5-SQ	279,818.08	86,467	193,351	57,536	20.56	3.4
TOTAL ACCOUNT 391		718,954.38	346,285	372,670	89,609		
392.10 TRANSPORTATION EQUIPMENT							
CARS	6-S2.5	271,919.94	139,034	132,886	34,010	12.51	3.9
392.20 LIGHT TRUCKS	8-L3	3,676,691.63	2,270,883	1,405,809	360,522	9.81	3.9
392.30 HEAVY TRUCKS	15-S2	2,643,919.26	1,087,435	1,556,484	173,521	6.56	9.0
TOTAL ACCOUNT 392		6,592,530.83	3,497,352	3,095,179	568,053		
393.00 STORES EQUIPMENT	25-SQ	40,326.75	25,012	15,315	1,680	4.17	9.1
394.20 TOOLS, SHOP AND GARAGE EQUIPMENT							
TOOLS AND WORK EQUIPMENT	15-SQ	3,193,958.63	1,364,960	1,828,999	221,923	6.95	8.2

PEOPLES GAS COMPANY LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2012

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2012 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	COMPOSITE REMAINING LIFE (8)
396.00 POWER OPERATED EQUIPMENT	17-L2.5	1,584,570.34	1,099,591	484,979	71,782	4.53	6.8
397.10 COMMUNICATION EQUIPMENT STRUCTURES	25-SQ	125,114.07	77,934	47,180	4,075	3.26	11.6
397.20 RADIO	15-SQ	1,532,201.04	495,153	1,037,048	103,172	6.73	10.1
TOTAL ACCOUNT 397		1,657,315.11	573,087	1,084,228	107,247		
TOTAL DEPRECIABLE GAS PLANT		246,135,345.58	85,701,298	160,434,050	5,880,767		
ACCOUNTS INDIVIDUALLY DEPRECIATED							
303.00 MISCELLANEOUS INTANGIBLE PLANT		2,745,915.30	2,182,264	563,651	543,698	**	
NONDEPRECIABLE GAS PLANT							
301.00 ORGANIZATION		125,416.51					
302.00 FRANCHISES AND CONSENTS		71,371.20					
350.10 LAND AND LAND RIGHTS - LAND		46,820.26					
365.10 LAND AND LAND RIGHTS - LAND		127,123.68	(95)				
374.10 LAND AND LAND RIGHTS - LAND		13,101.61					
389.00 LAND AND LAND RIGHTS		164,935.92	(41,475)				
TOTAL NONDEPRECIABLE GAS PLANT		548,769.18	(41,570)				
TOTAL GAS PLANT IN SERVICE		249,430,030.06	87,841,992	160,997,701	6,424,465		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ASSETS IN THIS ACCOUNT ARE INDIVIDUALLY DEPRECIATED

PEOPLES GAS COMPANY LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2013

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST		BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)
		AT DECEMBER 31, 2013 (3)	DECEMBER 31, 2013 (3)			ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	
350.20 RIGHTS OF WAY	65-R3	15,669.82	10,652	5,018	140	0.89	35.8	
351.00 STRUCTURES AND IMPROVEMENTS								
MAJOR	80-R1 *	154,253.64	142,083	12,170	3,099	2.01	3.9	
FENCING	50-SQ	130,436.68	33,934	96,503	2,572	1.97	37.5	
OTHER	50-SO	58,531.18	31,816	26,715	1,165	1.99	22.9	
TOTAL ACCOUNT 351		343,221.50	207,833	135,388	6,836	1.99	19.8	
352.01 WELLS - CONSTRUCTION	60-R3	677,682.02	290,606	387,076	10,112	1.49	38.3	
352.02 WELLS - EQUIPMENT	55-R2.5	636,348.32	275,404	360,944	10,734	1.69	33.6	
352.12 STORAGE RIGHTS	60-R3	392,671.88	149,067	243,605	6,308	1.61	38.6	
353.00 LINES	45-S1	1,349,891.56	317,940	1,031,952	36,002	2.67	28.7	
354.00 COMPRESSOR STATION EQUIPMENT	50-R1.5	2,681,298.25	974,942	1,706,356	60,756	2.27	28.1	
355.00 MEASURING AND REGULATING EQUIPMENT	35-R2.5	781,316.33	355,099	426,217	20,725	2.65	20.6	
365.20 RIGHTS OF WAY	65-R3	2,049,637.95	858,506	1,191,132	30,418	1.48	39.2	
366.10 COMPRESSOR STATION STRUCTURES								
MAJOR	80-R1 *	2,100,866.52	318,784	1,782,083	62,035	2.95	28.7	
OTHER	50-SO	152,786.96	46,488	106,299	3,762	2.46	28.3	
TOTAL ACCOUNT 366.10		2,253,653.48	365,272	1,888,382	65,797	2.92	28.7	
366.20 MEAS. AND REG. STATION STRUCTURES								
MAJOR	SQUARE *	20,010.60	15,111	4,900	265	1.32	18.5	
FENCING	35-SQ	29,204.81	9,273	19,932	791	2.71	25.2	
OTHER	45-R3	13,641.04	9,863	3,778	224	1.64	16.9	
TOTAL ACCOUNT 366.20		62,856.45	34,247	28,610	1,280	2.04	22.4	
366.30 OTHER STRUCTURES								
OTHER	45-R2.5	45,918.38	17,485	28,433	1,070	2.33	26.6	
367.00 MAINS	72-S0.5	69,253,701.51	22,254,076	46,999,626	1,080,119	1.56	43.5	
368.00 COMPRESSOR STATION EQUIPMENT	45-S0.5	1,959,696.18	452,190	1,507,506	54,770	2.79	27.5	
369.00 MEAS. AND REG. STATION EQUIPMENT	32-R1.5	6,935,596.30	2,334,798	4,600,798	249,545	3.60	18.4	
374.20 LAND AND LAND RIGHTS - LAND RIGHTS	65-R3	1,216,969.08	357,174	859,795	18,602	1.53	46.2	

PEOPLES GAS COMPANY LLC
TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2013

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2013 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	COMPOSITE REMAINING LIFE (8)
375.00 STRUCTURES AND IMPROVEMENTS							
MAJOR	80-R1 *	64,034.92	60,906	3,129	1,267	1.98	2.5
OTHER	50-S0	928,420.98	275,451	652,970	22,817	2.46	28.6
TOTAL ACCOUNT 375		992,455.90	336,357	656,099	24,084	2.43	27.2
376.10 MAINS - LOW PRESSURE	57-R2.5	50,102,598.67	16,200,660	33,901,939	954,899	1.91	35.5
376.20 MAINS - REGULATED PRESSURE	57-R2.5	48,643,001.33	13,542,051	35,100,950	948,944	1.95	37.0
378.00 MEAS. AND REG. STATION EQUIPMENT - GENERAL	50-S0.5	6,068,412.69	2,548,489	3,519,924	123,647	2.04	28.5
380.00 SERVICES	48-R2	29,618,262.64	10,625,835	18,992,428	667,304	2.25	28.5
381.00 METERS	32-R0.5	19,633,962.55	6,964,963	12,669,000	748,521	3.81	16.9
382.10 METER INSTALLATIONS	42-R1	2,849,455.35	1,084,904	1,764,551	74,646	2.62	23.6
390.00 STRUCTURES AND IMPROVEMENTS							
MAJOR	80-R1 *	3,555,455.12	2,230,652	1,324,805	117,120	3.29	11.3
OTHER	50-S0	160,786.29	84,884	75,902	2,701	1.68	28.1
TOTAL ACCOUNT 390		3,716,241.41	2,315,536	1,400,707	119,821	3.22	11.7
391.10 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	243,548.58	129,215	114,334	12,769	5.24	9.0
EQUIPMENT	10-SQ	125,545.37	94,173	31,372	11,901	9.48	2.6
COMPUTER EQUIPMENT	5-SQ	904,818.08	204,310	700,508	179,493	19.84	3.9
TOTAL ACCOUNT 391		1,273,912.03	427,698	846,214	204,163		
392.10 TRANSPORTATION EQUIPMENT							
CARS	6-S2.5	271,919.94	172,492	99,428	29,720	10.93	3.3
LIGHT TRUCKS	8-L3	4,102,401.63	2,199,002	1,903,400	433,544	10.57	4.4
HEAVY TRUCKS	15-S2	2,788,284.26	1,254,683	1,533,601	179,877	6.45	8.5
TOTAL ACCOUNT 392		7,162,605.83	3,626,177	3,536,429	643,141		
393.00 STORES EQUIPMENT	25-SQ	40,224.75	26,589	13,636	1,683	4.18	8.1
394.20 TOOLS, SHOP AND GARAGE EQUIPMENT							
TOOLS AND WORK EQUIPMENT	15-SQ	3,365,126.43	1,481,803	1,883,323	229,421	6.82	8.2

PEOPLES GAS COMPANY LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2013

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT DECEMBER 31, 2013 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	COMPOSITE REMAINING LIFE (8)
396.00 POWER OPERATED EQUIPMENT	17-L2.5	1,479,658.34	1,027,867	451,791	67,211	4.54	6.7
397.10 COMMUNICATION EQUIPMENT STRUCTURES	25-SQ	101,421.76	57,934	43,488	4,113	4.06	10.6
397.20 RADIO	15-SQ	2,008,775.85	609,633	1,399,143	134,935	6.72	10.4
TOTAL ACCOUNT 397		2,110,197.61	667,567	1,442,631	139,048		
TOTAL DEPRECIABLE GAS PLANT		267,712,244.54	90,131,787	177,580,460	6,599,747		
303.00 NONDEPRECIABLE GAS PLANT MISCELLANEOUS INTANGIBLE PLANT		14,445,249.30	4,065,848	10,379,401	1,883,584	**	
301.00 NONDEPRECIABLE GAS PLANT ORGANIZATION		125,416.51					
302.00 FRANCHISES AND CONSENTS		71,371.20					
350.10 LAND AND LAND RIGHTS - LAND		46,820.26					
365.10 LAND AND LAND RIGHTS - LAND		127,123.68	(95)				
374.10 LAND AND LAND RIGHTS - LAND		13,101.61					
389.00 LAND AND LAND RIGHTS		164,798.92	(41,475)				
TOTAL NONDEPRECIABLE GAS PLANT		548,632.18	(41,570)				
TOTAL GAS PLANT IN SERVICE		282,706,126.02	94,156,065	187,959,861	8,483,331		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ASSETS IN THIS ACCOUNT ARE INDIVIDUALLY DEPRECIATED

PEOPLES GAS COMPANY LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST		BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED		COMPOSITE REMAINING LIFE (8)
		AT JANUARY 31, 2015 (3)	JANUARY 31, 2015 (3)			ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	
350.20 RIGHTS OF WAY	65-R3	15,669.82	10,806	4,864	138	0.88	35.2	
351.00 STRUCTURES AND IMPROVEMENTS								
MAJOR	80-R1 *	154,253.64	146,466	7,787	2,416	1.57	3.2	
FENCING	50-SQ	130,436.68	36,629	93,808	2,574	1.97	36.4	
OTHER	50-SO	58,531.18	32,472	26,059	1,155	1.97	22.6	
TOTAL ACCOUNT 351		343,221.50	215,567	127,654	6,145	1.79	20.8	
352.01 WELLS - CONSTRUCTION	60-R3	824,729.02	301,647	523,082	12,966	1.57	40.3	
352.02 WELLS - EQUIPMENT	55-R2.5	772,617.32	287,108	485,509	13,888	1.80	35.0	
352.12 STORAGE RIGHTS	60-R3	392,671.88	155,958	236,714	6,257	1.59	37.8	
353.00 LINES	45-S1	1,298,967.56	304,644	994,324	35,427	2.73	28.1	
354.00 COMPRESSOR STATION EQUIPMENT	50-R1.5	3,978,227.25	1,045,069	2,933,158	103,333	2.60	28.4	
355.00 MEASURING AND REGULATING EQUIPMENT	35-R2.5	777,350.33	374,003	403,347	20,073	2.58	20.1	
365.20 RIGHTS OF WAY	65-R3	2,049,637.95	891,813	1,157,825	30,087	1.47	38.5	
366.10 COMPRESSOR STATION STRUCTURES								
MAJOR	80-R1 *	2,116,956.52	387,731	1,729,226	61,099	2.89	28.3	
OTHER	50-SO	190,335.96	51,162	139,174	4,846	2.55	28.7	
TOTAL ACCOUNT 366.10		2,307,292.48	438,893	1,868,400	65,945	2.86	28.3	
366.20 MEAS. AND REG. STATION STRUCTURES								
MAJOR	SQUARE *	20,010.60	15,336	4,675	268	1.34	17.4	
FENCING	35-SQ	29,204.81	10,126	19,079	793	2.72	24.1	
OTHER	45-R3	13,641.04	9,943	3,698	231	1.69	16.0	
TOTAL ACCOUNT 366.20		62,856.45	35,405	27,452	1,292	2.06	21.2	
366.30 OTHER STRUCTURES								
OTHER	45-R2.5	45,918.38	18,664	27,254	1,048	2.28	26.0	
367.00 MAINS	72-S0.5	73,284,212.51	23,269,954	50,014,259	1,149,039	1.57	43.5	
368.00 COMPRESSOR STATION EQUIPMENT	45-S0.5	1,959,696.18	512,059	1,447,637	53,372	2.72	27.1	
369.00 MEAS. AND REG. STATION EQUIPMENT	32-R1.5	7,392,739.30	2,536,524	4,856,215	262,822	3.56	18.5	
374.20 LAND AND LAND RIGHTS - LAND RIGHTS	65-R3	1,216,969.08	377,345	839,624	18,512	1.52	45.4	

PEOPLES GAS COMPANY LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT JANUARY 31, 2015 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	COMPOSITE REMAINING LIFE (8)
375.00 STRUCTURES AND IMPROVEMENTS							
MAJOR	80-R1 *	64,034.92	63,682	353	251	0.39	1.4
OTHER	50-S0	1,188,420.98	305,608	882,813	30,474	2.56	29.0
TOTAL ACCOUNT 375		1,252,455.90	369,290	883,166	30,725	2.45	28.7
376.10 MAINS - LOW PRESSURE	57-R2.5	52,384,340.67	17,095,930	35,288,411	994,263	1.90	35.5
376.20 MAINS - REGULATED PRESSURE	57-R2.5	50,855,083.33	14,442,478	36,412,605	984,397	1.94	37.0
378.00 MEAS. AND REG. STATION EQUIPMENT - GENERAL	50-S0.5	6,532,589.69	2,667,607	3,864,983	134,918	2.07	28.6
380.00 SERVICES	48-R2	30,272,620.64	11,260,331	19,012,290	672,760	2.22	28.3
381.00 METERS	32-R0.5	20,571,355.55	7,494,067	13,077,289	772,668	3.76	16.9
382.10 METER INSTALLATIONS	42-R1	3,084,823.35	1,149,153	1,935,670	82,070	2.66	23.6
390.00 STRUCTURES AND IMPROVEMENTS							
MAJOR	80-R1 *	3,697,377.12	2,310,244	1,387,134	139,142	3.76	10.0
OTHER	50-S0	160,786.29	86,621	74,165	2,676	1.66	27.7
TOTAL ACCOUNT 390		3,858,163.41	2,396,865	1,461,299	141,818	3.68	10.3
391.10 OFFICE FURNITURE AND EQUIPMENT							
FURNITURE	20-SQ	185,912.58	93,334	92,579	9,550	5.14	9.7
391.20 EQUIPMENT	10-SQ	82,958.23	63,566	19,392	6,771	8.16	2.9
391.30 COMPUTER EQUIPMENT	5-SQ	1,042,456.09	377,444	665,012	206,354	19.79	3.2
TOTAL ACCOUNT 391		1,311,326.90	534,344	776,983	222,675		
392.10 TRANSPORTATION EQUIPMENT							
CARS	6-S2.5	271,919.94	202,427	69,493	25,808	9.49	2.7
392.20 LIGHT TRUCKS	8-L3	4,740,988.63	2,210,586	2,530,403	543,608	11.47	4.7
392.30 HEAVY TRUCKS	15-S2	2,788,284.26	1,420,314	1,367,970	176,317	6.32	7.8
TOTAL ACCOUNT 392		7,801,192.83	3,833,327	3,967,866	745,733		
393.00 STORES EQUIPMENT	25-SQ	40,113.75	28,293	11,821	1,633	4.07	7.2
394.20 TOOLS, SHOP AND GARAGE EQUIPMENT							
TOOLS AND WORK EQUIPMENT	15-SQ	3,380,818.05	1,410,641	1,970,177	233,127	6.90	8.5

PEOPLES GAS COMPANY LLC

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT JANUARY 31, 2015

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AT JANUARY 31, 2015 (3)	BOOK RESERVE (4)	FUTURE ACCRUALS (5)	CALCULATED ANNUAL ACCRUAL AMOUNT (6)	RATE (7)	COMPOSITE REMAINING LIFE (8)
396.00 POWER OPERATED EQUIPMENT	17-12.5	1,357,292.34	940,913	416,379	62,461	4.60	6.7
COMMUNICATION EQUIPMENT							
397.10 STRUCTURES	25-SQ	97,467.76	57,492	39,976	4,265	4.38	9.4
397.20 RADIO	15-SQ	2,780,433.65	781,919	1,998,515	186,196	6.70	10.7
TOTAL ACCOUNT 397		2,877,901.41	839,411	2,038,491	190,461		
TOTAL DEPRECIABLE GAS PLANT		282,302,854.83	95,238,109	187,064,748	7,050,053		
ACCOUNTS INDIVIDUALLY DEPRECIATED							
303.00 MISCELLANEOUS INTANGIBLE PLANT		16,282,749.30	5,753,281	10,529,468	1,687,433	**	
NONDEPRECIABLE GAS PLANT							
301.00 ORGANIZATION		125,416.51					
302.00 FRANCHISES AND CONSENTS		71,371.20					
350.10 LAND AND LAND RIGHTS - LAND		46,820.26					
365.10 LAND AND LAND RIGHTS - LAND		127,123.68	(95)				
374.10 LAND AND LAND RIGHTS - LAND		13,101.61	(41,475)				
389.00 LAND AND LAND RIGHTS		164,798.92					
TOTAL NONDEPRECIABLE GAS PLANT		548,632.18	(41,570)				
TOTAL GAS PLANT IN SERVICE		299,134,236.31	100,949,820	197,594,216	8,737,486		

* LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ASSETS IN THIS ACCOUNT ARE INDIVIDUALLY DEPRECIATED

PEOPLES NATURAL GAS COMPANY LLC

53.53 I. VALUATION

A. ALL UTILITIES

7. Provide a table, showing the cumulative depreciated original cost by year of installation for utility plant in service at the end of the test year (depreciable plant only) as claimed in the measures of value, in the following form:
- a. Year installed.
 - b. Original cost—the total surviving cost associated with each installation year from all plant accounts.
 - c. Calculated depreciation reserve—the calculated depreciation reserve associated with each installation year from all plant accounts.
 - d. Depreciated original cost—(Column B minus Column C).
 - e. Total—cumulation year by year of the figures from Column D.
 - f. Column E divided by the total of the figure in Column D.

Response:

Please reference pages II-3 through II-6 of Peoples' Historic Test Year Depreciation Study in Exhibit No. 5A, pages VII-3 through VII-6 of Peoples' Future Test Year Depreciation Study in Exhibit No. 5B, and pages II-3 through II-6 of Peoples' Fully Forecasted Future Test Year Depreciation Study in Exhibit No. 5C.

The same reference is set forth in the individual company exhibits.

PEOPLES NATURAL GAS COMPANY LLC

53.53 I. VALUATION

A. ALL UTILITIES

17. Regardless of whether a claim for net negative or positive salvage is made, attach an exhibit showing gross salvage, cost of removal, and net salvage for the test year and four previous years by account.

Response:

Please refer to pages III-2 through III-6 of Peoples' Historic Test Year Depreciation Study in Exhibit 5A, pages VIII-2 through VIII-6 of Peoples' Future Test Year Depreciation Study in Exhibit 5B, and pages III-2 through III-6 of Peoples' Fully Forecasted Future Test Year Depreciation Study at Exhibit 5C which set forth the claim for net salvage.

The same reference is set forth in the individual Company exhibits.

INSERT TAB EXHIBIT 10

Peoples Natural Gas Company LLC
§ 53.53 III.E

12. Provide a schedule showing residential and commercial heating sales by unit (MCF) per month and degree days for the test year and three preceding twelve month periods.

* * * * *

Refer to page 2 of this response for Peoples Natural Gas Division, page 3 of this response for Peoples Gas Division, and page 4 of this response for the combined version.

Peopler Natural Gas Company LLC
 Peopler Natural Gas Division
 53.53.III.12
 Degree Day Data with Residential & Commercial Heating Volumes

<u>Period</u>	<u>Degree Days*</u> (1)	<u>Residential Heating Sales In Mcf</u> (2)	<u>Commercial Heating Sales In Mcf</u> (3)	<u>Total Heating Sales In Mcf</u> (4) = (2) + (3)
Sep-22	94	1,470,893	1,277,552	2,748,445
Oct-22	434	3,225,162	2,009,114	5,234,277
Nov-22	621	5,243,824	2,904,601	8,148,425
Dec-22	987	8,961,394	4,863,922	13,825,316
Jan-23	864	8,042,828	4,688,199	12,731,027
Feb-23	703	6,678,785	3,882,641	10,561,427
Mar-23	763	6,698,347	3,836,381	10,534,728
Apr-23	376	3,332,201	2,484,374	5,816,576
May-23	190	1,949,832	1,558,536	3,508,368
Jun-23	35	878,006	1,058,384	1,936,390
Jul-23	0	880,510	857,745	1,738,256
Aug-23	0	811,284	927,779	1,739,063
HTY Total	5,067	48,173,068	30,349,230	78,522,298
Sep-21	47	1,323,421	1,157,932	2,481,353
Oct-21	199	1,871,008	1,362,609	3,233,617
Nov-21	728	5,889,265	3,139,767	9,029,032
Dec-21	737	7,090,594	3,893,482	10,984,075
Jan-22	1,277	11,209,083	5,830,873	17,039,955
Feb-22	919	8,479,720	4,843,011	13,322,731
Mar-22	682	6,136,851	3,675,365	9,812,216
Apr-22	493	4,294,055	2,856,150	7,150,205
May-22	123	1,765,781	1,560,297	3,326,078
Jun-22	18	875,361	961,956	1,837,318
Jul-22	0	826,455	937,908	1,764,363
Aug-22	0	797,705	810,503	1,608,208
2021-2022 Total	5,067	50,559,299	31,029,853	81,589,151
Sep-20	92	1,510,833	1,167,007	2,677,839
Oct-20	341	2,615,089	1,667,404	4,282,493
Nov-20	545	4,670,110	2,554,767	7,224,877
Dec-20	968	8,713,248	4,510,642	13,223,889
Jan-21	1,070	9,285,308	5,017,421	14,302,729
Feb-21	1,041	9,662,684	5,227,039	14,889,723
Mar-21	615	5,720,564	3,425,846	9,146,410
Apr-21	422	3,469,382	2,366,920	5,836,303
May-21	256	2,354,864	1,751,143	4,106,007
Jun-21	22	934,901	883,037	1,817,939
Jul-21	1	890,098	931,494	1,821,592
Aug-21	0	825,301	861,370	1,686,671
2020-2021 Total	5,373	50,652,382	30,364,090	81,016,471

As measured at Greater Pittsburgh International Airport

Peoples Natural Gas Company LLC

Peoples Gas Division

53.53.III.12

Degree Day Data with Residential & Commercial Heating Volumes

<u>Period</u>	<u>Degree Days*</u> (1)	<u>Residential Heating Sales In Mcf</u> (2)	<u>Commercial Heating Sales In Mcf</u> (3)	<u>Total Heating Sales In Mcf</u> (4) = (2) + (3)
Sep-22	34	139,963	117,102	257,065
Oct-22	434	316,437	166,934	483,371
Nov-22	621	514,638	285,989	800,627
Dec-22	987	887,340	426,536	1,313,876
Jan-23	864	734,849	363,928	1,158,777
Feb-23	703	660,144	353,174	1,013,317
Mar-23	763	675,894	347,931	1,023,825
Apr-23	376	347,101	252,636	599,736
May-23	190	202,004	150,731	352,735
Jun-23	35	92,057	101,301	193,358
Jul-23	0	88,274	104,588	192,862
Aug-23	0	77,845	101,668	179,513
HTY Total	5,067	4,796,546	2,772,516	7,569,062
Sep-21	47	125,250	108,982	234,231
Oct-21	199	180,452	114,008	294,460
Nov-21	728	573,649	261,932	835,580
Dec-21	737	708,927	345,149	1,054,077
Jan-22	1,277	1,096,113	502,493	1,598,606
Feb-22	919	839,663	411,731	1,251,394
Mar-22	682	625,992	341,369	967,361
Apr-22	493	421,758	226,909	648,667
May-22	123	191,187	153,802	344,990
Jun-22	18	94,343	114,694	209,037
Jul-22	0	78,946	84,931	163,877
Aug-22	0	76,715	92,172	168,887
2021-2022 Total	5,067	5,012,994	2,758,172	7,771,166
Sep-20	32	145,078	105,212	250,289
Oct-20	341	256,555	144,681	401,236
Nov-20	545	464,512	220,158	684,670
Dec-20	968	834,010	362,894	1,196,904
Jan-21	1,070	851,977	398,016	1,249,993
Feb-21	1,041	965,010	502,770	1,467,780
Mar-21	615	561,968	270,129	832,097
Apr-21	422	358,956	207,581	566,537
May-21	256	238,799	156,781	395,580
Jun-21	22	100,163	86,060	186,222
Jul-21	1	85,502	91,848	177,350
Aug-21	0	78,685	81,563	160,249
2020-2021 Total	5,373	4,941,216	2,627,692	7,568,907

*As measured at Greater Pittsburgh International Airport

Peapack Natural Gas Company LLC
 Combined
 53.53.III.12
 Degree Day Data with Residential & Commercial Heating Volumes

<u>Period</u>	<u>Degree Days*</u> (1)	<u>Residential Heating Sales In Mcf</u> (2)	<u>Commercial Heating Sales In Mcf</u> (3)	<u>Total Heating Sales In Mcf</u> (4) - (2) + (3)
Sep-22	94	1,610,856	1,394,654	3,005,510
Oct-22	434	3,541,599	2,176,048	5,717,647
Nov-22	621	5,758,463	3,190,590	8,949,052
Dec-22	987	9,848,734	5,290,458	15,139,192
Jan-23	864	8,837,677	5,052,127	13,889,804
Feb-23	703	7,338,929	4,235,815	11,574,744
Mar-23	763	7,374,241	4,184,312	11,558,554
Apr-23	376	3,679,302	2,737,010	6,416,312
May-23	190	2,151,837	1,709,267	3,861,104
Jun-23	35	970,063	1,159,685	2,129,748
Jul-23	0	968,784	962,334	1,931,118
Aug-23	0	889,129	1,029,447	1,918,576
Total	5,067	52,969,613	33,121,747	86,091,360
Sep-21	47	1,448,671	1,266,914	2,715,584
Oct-21	199	2,051,460	1,476,617	3,528,077
Nov-21	728	6,462,913	3,401,699	9,864,612
Dec-21	737	7,799,521	4,238,631	12,038,152
Jan-22	1,277	12,305,196	6,333,365	18,638,561
Feb-22	919	9,319,383	5,254,742	14,574,125
Mar-22	682	6,762,843	4,016,734	10,779,577
Apr-22	493	4,715,813	3,083,059	7,798,872
May-22	123	1,956,968	1,714,100	3,671,068
Jun-22	18	969,704	1,076,651	2,046,354
Jul-22	0	905,402	1,022,838	1,928,240
Aug-22	0	874,420	902,674	1,777,095
Total	5,223	55,572,293	33,788,024	89,360,317
Sep-20	92	1,655,910	1,272,218	2,928,129
Oct-20	341	2,871,644	1,812,085	4,683,730
Nov-20	545	5,134,622	2,774,925	7,909,547
Dec-20	968	9,547,258	4,873,535	14,420,793
Jan-21	1,070	10,137,285	5,415,437	15,552,722
Feb-21	1,041	10,627,693	5,729,810	16,357,503
Mar-21	615	6,282,533	3,695,974	9,978,507
Apr-21	422	3,828,338	2,574,501	6,402,839
May-21	256	2,593,662	1,907,925	4,501,587
Jun-21	22	1,035,064	969,097	2,004,161
Jul-21	1	975,600	1,023,341	1,998,942
Aug-21	0	903,987	942,933	1,846,920
Total	5,373	55,593,597	32,991,781	88,585,379

*As measured at Greater Pittsburgh International Airport

Peoples Natural Gas Company LLC
§ 53.53 III.E

19. Provide growth patterns of usage and customer numbers per rate class, using historical and projected data.

* * * * *

Refer to pages 2-13 of this response. Pages 2-5 provide the data for Peoples Natural Gas Division. Pages 6-9 provide the data for Peoples Gas Division. Pages 10-13 provide the data on a combined basis.

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2021

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2020	582,921	1,249,022	261,811	1,510,833	2.59	49,327	282,032	884,975	1,167,007	23.66	396	14,948	2,647,254	2,662,201	6,722.73
2	October	584,344	2,162,256	452,833	2,615,089	4.48	49,445	416,996	1,250,408	1,667,404	33.72	396	19,966	2,833,797	2,853,764	7,206.47
3	November	585,209	3,876,566	793,544	4,670,110	7.98	49,597	747,050	1,807,717	2,554,767	51.51	396	20,294	2,826,948	2,847,242	7,190.01
4	December	586,159	7,262,244	1,451,003	8,713,248	14.86	49,661	1,419,856	3,090,786	4,510,642	90.83	397	43,103	3,077,573	3,120,676	7,860.64
5	January 2021	586,371	7,756,710	1,528,598	9,285,308	15.84	49,667	1,561,626	3,455,795	5,017,421	101.02	398	44,763	3,665,051	3,709,814	9,321.14
6	February	586,697	8,110,516	1,552,168	9,662,684	16.47	49,712	1,731,623	3,495,417	5,227,039	105.15	398	40,779	3,661,978	3,702,757	9,303.41
7	March	586,779	4,812,755	907,810	5,720,564	9.75	49,750	1,003,543	2,422,303	3,425,846	68.86	399	27,629	3,471,509	3,499,138	8,769.77
8	April	586,163	2,916,601	552,782	3,469,382	5.92	49,610	588,378	1,778,543	2,366,920	47.71	398	17,684	3,064,225	3,081,909	7,743.49
9	May	583,604	1,977,558	377,306	2,354,864	4.04	49,488	383,319	1,367,825	1,751,143	35.39	398	25,222	2,681,331	2,706,553	6,800.38
10	June	582,650	783,891	151,011	934,901	1.60	49,346	171,945	711,093	883,037	17.89	398	13,262	2,338,627	2,351,889	5,909.27
11	July	582,232	748,646	141,452	890,098	1.53	49,140	189,019	742,475	931,494	18.96	399	10,883	2,368,730	2,379,613	5,963.94
12	August 2021	581,370	696,120	129,181	825,301	1.42	49,217	179,065	682,305	861,370	17.50	398	16,157	2,573,598	2,589,755	6,506.92
13																
14	Total or Average	584,542	42,352,883	8,299,499	50,652,382	86.65	49,497	8,674,450	21,689,640	30,364,090	613.46	398	294,689	35,210,621	35,505,310	89,302.81
15																
16	Heating Season		31,818,790	6,233,123	38,051,913	65.10		6,463,698	14,272,017	20,735,715	418.93		176,568	16,703,059	16,879,627	42,455.57
17	(November - March)															
18	Non-Heating Season		10,534,093	2,066,375	12,600,468	21.56		2,210,752	7,417,623	9,628,375	194.53		118,121	18,507,562	18,625,683	46,847.24
19	(April - October)															
20	Daily Average = Total/365		116,035	22,738	138,774			23,766	59,424	83,189			807	96,467	97,275	

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2022

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2021	581,720	1,115,502	207,919	1,323,421	2.28	49,220	261,068	896,864	1,157,932	23.53	398	18,394	2,483,594	2,501,988	6,286.40
2	October	583,216	1,576,016	294,992	1,871,008	3.21	49,313	347,980	1,014,629	1,362,609	27.63	397	59,423	2,790,031	2,849,454	7,177.47
3	November	585,564	4,943,192	946,073	5,889,265	10.06	49,603	977,068	2,162,700	3,139,767	63.30	397	40,436	2,321,471	2,361,907	5,949.39
4	December	586,633	5,954,834	1,135,760	7,090,594	12.09	49,703	1,182,958	2,710,524	3,893,482	78.33	399	49,324	3,089,813	3,139,137	7,867.51
5	January 2022	587,270	9,428,113	1,780,969	11,209,083	19.09	49,783	1,946,269	3,884,603	5,830,873	117.13	404	58,502	3,203,123	3,261,625	8,073.33
6	February	587,652	7,147,783	1,331,937	8,479,720	14.43	49,701	1,535,678	3,307,334	4,843,011	97.44	405	51,213	3,446,462	3,497,675	8,636.23
7	March	587,792	5,167,434	969,417	6,136,851	10.44	49,618	1,089,764	2,585,601	3,675,365	74.07	403	52,437	3,368,193	3,420,631	8,487.92
8	April	586,833	3,613,021	681,034	4,294,055	7.32	49,568	785,013	2,071,137	2,856,150	57.62	403	43,902	2,927,539	2,971,441	7,373.30
9	May	585,490	1,482,802	282,979	1,765,781	3.02	49,395	322,034	1,238,263	1,560,297	31.59	402	27,325	2,956,302	2,983,626	7,421.96
10	June	584,598	737,890	137,472	875,361	1.50	49,255	190,706	771,250	961,956	19.53	399	24,035	2,547,862	2,571,897	6,445.86
11	July	583,356	699,030	127,425	826,455	1.42	49,140	193,314	744,593	937,908	19.09	399	25,161	2,490,272	2,515,433	6,304.34
12	August 2022	583,228	676,714	120,991	797,705	1.37	49,087	205,695	604,808	810,503	16.51	399	28,177	2,660,239	2,688,416	6,737.88
13																
14	Total or Average	585,279	42,542,332	8,016,967	50,559,299	86.38	49,449	9,037,547	21,992,306	31,029,853	627.51	400	478,328	34,284,900	34,763,228	86,817.64
15																
16	Heating Season		32,641,356	6,164,156	38,805,512	66.30		6,731,736	14,650,761	21,382,497	432.42		251,911	15,429,062	15,680,974	39,161.64
17	(November - March)															
18	Non-Heating Season		9,900,976	1,852,811	11,753,787	20.08		2,305,811	7,341,544	9,647,355	195.10		226,417	18,855,838	19,082,255	47,656.00
19	(April - October)															
20	Daily Average = Total/365		116,554	21,964	138,519			24,760	60,253	85,013			1,310	93,931	95,242	

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2023

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2022	584,552	1,252,669	218,224	1,470,893	2.52	49,114	361,697	915,856	1,277,552	26.01	399	26,850	2,440,512	2,467,362	6,183.87
2	October	586,001	2,748,400	476,762	3,225,162	5.50	49,316	625,711	1,383,403	2,009,114	40.74	398	18,954	1,744,144	1,763,098	4,429.89
3	November	587,695	4,482,619	761,205	5,243,824	8.92	49,568	992,099	1,912,502	2,904,601	58.60	398	34,966	2,264,266	2,299,232	5,776.97
4	December	589,117	7,663,438	1,297,956	8,961,394	15.21	49,711	1,765,002	3,098,920	4,863,922	97.84	399	41,864	2,372,345	2,414,209	6,050.65
5	January 2023	589,116	6,875,827	1,167,001	8,042,828	13.65	49,719	1,673,963	3,014,236	4,688,199	94.29	400	38,743	3,288,507	3,327,250	8,318.13
6	February	589,451	5,712,918	965,868	6,678,785	11.33	49,736	1,352,079	2,530,562	3,882,641	78.07	400	31,093	2,730,404	2,761,497	6,903.74
7	March	589,959	5,739,024	959,323	6,698,347	11.35	49,709	1,336,611	2,499,770	3,836,381	77.18	401	35,918	3,113,873	3,149,791	7,854.84
8	April	588,374	2,843,706	488,496	3,332,201	5.66	49,586	733,386	1,750,988	2,484,374	50.10	400	25,720	3,064,654	3,090,374	7,725.93
9	May	585,732	1,666,069	283,763	1,949,832	3.33	49,436	341,544	1,216,992	1,558,536	31.53	400	13,624	2,968,802	2,982,426	7,456.06
10	June	584,873	751,841	126,164	878,006	1.50	49,341	216,382	842,002	1,058,384	21.45	399	7,321	2,694,658	2,701,979	6,771.88
11	July	583,523	755,736	124,775	880,510	1.51	49,236	215,877	641,869	857,745	17.42	396	11,151	2,297,681	2,308,832	5,830.38
12	August 2023	582,972	696,957	114,327	811,284	1.39	49,131	204,465	723,314	927,779	18.88	393	(2,922)	2,791,044	2,788,122	7,094.46
13																
14	Total or Average	586,780	41,189,204	6,983,864	48,173,068	82.10	49,467	9,818,817	20,530,413	30,349,230	613.53	399	283,280	31,770,891	32,054,172	80,420.25
15																
16	Heating Season		30,473,827	5,151,352	35,625,179	60.71		7,119,755	13,055,990	20,175,744	407.86		182,583	13,769,396	13,951,980	35,003.92
17	(November - March)															
18	Non-Heating Season		10,715,378	1,832,511	12,547,889	21.38		2,699,062	7,474,424	10,173,486	205.66		100,697	18,001,495	18,102,192	45,416.33
19	(April - October)															
20	Daily Average = Total/365		112,847	19,134	131,981			26,901	56,248	83,149			776	87,044	87,820	

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2024

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2023	586,298	1,257,651	211,594	1,469,245	2.51	49,756	353,606	932,524	1,286,130	25.85	395	16,405	2,448,239	2,464,644	6,239.61
2	October	587,742	2,759,331	462,277	3,221,608	5.48	49,961	611,715	1,408,581	2,020,296	40.44	396	11,581	1,749,666	1,761,247	4,447.59
3	November	589,464	4,500,447	738,079	5,238,526	8.89	50,184	969,907	1,947,309	2,917,216	58.13	397	21,364	2,271,435	2,292,799	5,775.31
4	December	590,860	7,693,917	1,258,522	8,952,439	15.15	50,353	1,725,521	3,155,320	4,880,841	96.93	398	25,579	2,379,856	2,405,435	6,043.81
5	January 2024	590,873	6,903,174	1,131,546	8,034,719	13.60	50,347	1,636,519	3,069,095	4,705,613	93.46	399	23,672	3,298,919	3,322,591	8,327.29
6	February	591,192	5,735,639	936,523	6,672,162	11.29	50,380	1,321,835	2,576,618	3,898,453	77.38	399	18,998	2,739,049	2,758,046	6,912.40
7	March	591,686	5,761,850	930,177	6,692,027	11.31	50,368	1,306,713	2,545,266	3,851,978	76.48	399	21,946	3,123,731	3,145,677	7,883.90
8	April	590,093	2,855,016	473,655	3,328,670	5.64	50,252	716,981	1,782,856	2,499,837	49.75	399	15,715	3,074,357	3,090,071	7,744.54
9	May	587,415	1,672,695	275,142	1,947,837	3.32	50,138	333,904	1,239,141	1,573,045	31.37	399	8,324	2,978,201	2,986,525	7,485.03
10	June	586,556	754,832	122,331	877,163	1.50	50,043	211,542	857,326	1,068,868	21.36	398	4,473	2,703,189	2,707,662	6,803.17
11	July	585,199	758,742	120,984	879,725	1.50	49,945	211,048	653,551	864,598	17.31	395	6,813	2,304,955	2,311,768	5,852.58
12	August 2024	584,636	699,729	110,854	810,583	1.39	49,852	199,891	736,479	936,370	18.78	392	(1,785)	2,799,880	2,798,095	7,138.00
13																
14	Total or Average	588,501	41,353,021	6,771,684	48,124,705	81.78	50,132	9,599,181	20,904,064	30,503,246	608.46	397	173,084	31,871,477	32,044,561	80,682.91
15																
16	Heating Season		30,595,026	4,994,847	35,589,873	60.48		6,960,494	13,293,607	20,254,101	404.01		111,558	13,812,989	13,924,548	35,059.71
17	(November - March)															
18	Non-Heating Season		10,757,995	1,776,837	12,534,832	21.30		2,638,687	7,610,457	10,249,144	204.44		61,526	18,058,487	18,120,013	45,623.20
19	(April - October)															
20	Daily Average = Total/365		113,296	18,553	131,849			26,299	57,271	83,571			474	87,319	87,793	

Peoples Natural Gas Company LLC
Peoples Gas Division
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2021

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2020	58,362	143,994	1,083	145,078	2.49	4,338	38,965	66,247	105,212	24.25	27	-	738,723	738,723	27,360.10
2	October	58,530	254,523	2,032	256,555	4.38	4,360	63,022	81,659	144,681	33.18	28	0	648,559	648,559	23,162.83
3	November	58,596	460,675	3,838	464,512	7.93	4,383	111,478	108,679	220,158	50.23	27	65	811,008	811,073	30,039.75
4	December	58,694	827,337	6,673	834,010	14.21	4,388	220,959	141,935	362,894	82.70	29	-	799,169	799,169	27,557.53
5	January 2021	58,704	844,831	7,146	851,977	14.51	4,383	224,115	173,901	398,016	90.81	27	291	878,020	878,311	32,530.03
6	February	58,739	957,935	7,075	965,010	16.43	4,385	264,768	238,002	502,770	114.66	27	4,567	930,461	935,027	34,630.64
7	March	58,750	557,706	4,262	561,968	9.57	4,380	163,997	106,132	270,129	61.67	28	1,907	888,799	890,707	31,810.95
8	April	58,635	356,411	2,545	358,956	6.12	4,367	87,461	120,120	207,581	47.53	27	477	877,726	878,203	32,526.05
9	May	58,397	237,115	1,684	238,799	4.09	4,349	63,170	93,611	156,781	36.05	27	22	618,802	618,823	22,919.38
10	June	58,289	99,577	585	100,163	1.72	4,338	22,171	63,889	86,060	19.84	27	-	698,991	698,991	25,888.55
11	July	58,166	85,026	476	85,502	1.47	4,327	25,175	66,673	91,848	21.23	28	0	637,781	637,782	22,777.91
12	August 2021	58,135	78,258	428	78,685	1.35	4,323	22,278	59,286	81,563	18.87	28	0	614,546	614,547	21,948.09
13																
14	Total or Average	58,500	4,903,390	37,826	4,941,216	84.47	4,360	1,307,559	1,320,133	2,627,692	602.67	28	7,330	9,142,584	9,149,914	332,724.15
15																
16	Heating Season		3,648,485	28,993	3,677,478	62.86		985,317	768,649	1,753,966	402.28		6,830	4,307,456	4,314,287	156,883.15
17	(November - March)															
18	Non-Heating Season		1,254,905	8,833	1,263,738	21.60		322,241	551,484	873,726	200.39		500	4,835,128	4,835,628	175,841.00
19	(April - October)															
20	Daily Average = Total/365		13,434	104	13,538			3,582	3,617	7,199			20	25,048	25,068	

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Peoples Gas Division
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2022

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2021	58,181	124,493	757	125,250	2.15	4,320	34,649	74,333	108,982	25.23	28	3	732,074	732,077	26,145.61
2	October	58,409	179,281	1,170	180,452	3.09	4,333	47,066	66,942	114,008	26.31	28	(3)	657,954	657,951	23,498.25
3	November	58,712	569,863	3,786	573,649	9.77	4,373	141,475	120,457	261,932	59.90	28	0	679,879	679,879	24,281.38
4	December	58,803	704,371	4,557	708,927	12.06	4,384	185,092	160,058	345,149	78.73	27	1,692	858,237	859,929	31,849.23
5	January 2022	58,897	1,088,491	7,622	1,096,113	18.61	4,391	302,239	200,254	502,493	114.44	27	2,684	917,283	919,966	34,072.81
6	February	58,923	834,060	5,603	839,663	14.25	4,397	227,909	183,822	411,731	93.64	27	3,936	1,128,829	1,132,765	41,954.25
7	March	58,950	621,896	4,096	625,992	10.62	4,385	177,917	163,452	341,369	77.85	27	5,197	944,393	949,590	35,170.00
8	April	58,866	419,225	2,533	421,758	7.16	4,384	114,344	112,565	226,909	51.76	27	1,268	957,010	958,278	35,491.79
9	May	58,716	190,106	1,081	191,187	3.26	4,354	51,565	102,237	153,802	35.32	27	848	760,390	761,238	28,194.01
10	June	58,626	93,872	471	94,343	1.61	4,345	26,510	88,185	114,694	26.40	27	6,072	818,035	824,108	30,522.51
11	July	58,519	78,537	410	78,946	1.35	4,339	23,588	61,343	84,931	19.57	27	2,293	776,526	778,819	28,845.14
12	August 2022	58,504	76,322	393	76,715	1.31	4,335	23,636	68,536	92,172	21.26	27	1,309	719,867	721,175	26,710.19
13																
14	Total or Average	58,676	4,980,517	32,477	5,012,994	85.44	4,362	1,355,988	1,402,184	2,758,172	632.37	27	25,300	9,950,475	9,975,775	366,083.48
15																
16	Heating Season		3,818,680	25,664	3,844,344	65.52		1,034,632	828,043	1,862,674	427.06		13,509	4,528,620	4,542,128	166,683.61
17	(November - March)															
18	Non-Heating Season		1,161,837	6,814	1,168,650	19.92		321,356	574,141	895,497	205.31		11,791	5,421,856	5,433,646	199,399.86
19	(April - October)															
20	Daily Average = Total/365		13,645	89	13,734			3,715	3,842	7,557			69	27,262	27,331	

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Peoples Gas Division
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2023

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2022	58,673	139,197	766	139,963	2.39	4,352	38,513	78,589	117,102	26.91	21	1,290	738,054	739,343	35,206.83
2	October	58,857	314,454	1,983	316,437	5.38	4,368	80,895	86,039	166,934	38.22	21	1,534	773,446	774,980	36,903.81
3	November	59,054	511,359	3,279	514,638	8.71	4,393	134,796	151,193	285,989	65.10	21	-	689,447	689,447	32,830.82
4	December	59,215	881,831	5,509	887,340	14.99	4,401	227,584	198,951	426,536	96.92	21	4,415	769,657	774,071	36,860.54
5	January 2023	59,226	790,141	4,708	794,849	13.42	4,401	223,954	139,974	363,928	82.69	21	-	803,682	803,682	38,270.57
6	February	59,291	656,311	3,832	660,144	11.13	4,396	173,336	179,837	353,174	80.34	21	-	839,052	839,052	39,954.86
7	March	59,335	672,165	3,729	675,894	11.39	4,389	178,063	169,868	347,931	79.27	21	-	731,424	731,424	34,829.74
8	April	59,096	345,253	1,848	347,101	5.87	4,382	92,357	160,279	252,636	57.65	21	-	764,391	764,391	36,399.58
9	May	58,783	200,880	1,124	202,004	3.44	4,360	47,740	102,991	150,731	34.57	21	-	641,225	641,225	30,534.54
10	June	58,696	91,572	485	92,057	1.57	4,349	24,676	76,625	101,301	23.29	21	-	688,429	688,429	32,782.33
11	July	58,556	87,824	450	88,274	1.51	4,341	23,714	80,875	104,588	24.09	21	-	619,188	619,188	29,485.13
12	August 2023	58,552	77,451	394	77,845	1.33	4,334	21,669	79,999	101,668	23.46	21	-	643,740	643,740	30,654.28
13																
14	Total or Average	58,945	4,768,439	28,107	4,796,546	81.37	4,372	1,267,296	1,505,220	2,772,516	634.13	21	7,238	8,701,736	8,708,974	414,713.03
15																
16	Heating Season		3,511,807	21,058	3,532,865	59.94		937,733	839,824	1,777,557	406.56		4,415	3,833,263	3,837,677	182,746.53
17	(November - March)															
18	Non-Heating Season		1,256,632	7,049	1,263,681	21.44		329,563	665,396	994,959	227.57		2,824	4,868,473	4,871,296	231,966.50
19	(April - October)															
20	Daily Average = Total/365		13,064	77	13,141			3,472	4,124	7,596			20	23,840	23,860	

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Peoples Gas Division
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2024

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2023	59,040	139,343	768	140,111	2.37	4,345	37,657	83,324	120,980	27.84	21	-	738,668	738,668	35,174.65
2	October	59,223	314,782	1,988	316,771	5.35	4,362	79,096	91,223	170,319	39.05	21	-	774,089	774,089	36,861.40
3	November	59,420	511,894	3,288	515,181	8.67	4,387	131,799	160,302	292,101	66.58	21	-	690,021	690,021	32,858.13
4	December	59,578	882,752	5,524	888,276	14.91	4,398	222,525	210,938	433,463	98.56	21	-	770,297	770,297	36,680.81
5	January 2024	59,587	790,967	4,720	795,687	13.35	4,400	218,975	148,407	367,382	83.50	21	-	804,350	804,350	38,302.40
6	February	59,648	656,997	3,842	660,840	11.08	4,399	169,483	190,672	360,155	81.87	21	-	839,750	839,750	39,988.10
7	March	59,690	672,867	3,739	676,607	11.34	4,394	174,104	180,102	354,207	80.61	21	-	732,033	732,033	34,858.71
8	April	59,452	345,614	1,852	347,466	5.84	4,386	90,303	169,935	260,239	59.33	21	-	765,027	765,027	36,429.85
9	May	59,139	201,090	1,127	202,217	3.42	4,364	46,679	109,196	155,875	35.72	21	-	641,759	641,759	30,559.94
10	June	59,052	91,668	486	92,154	1.56	4,353	24,127	81,241	105,368	24.21	21	-	689,002	689,002	32,809.60
11	July	58,911	87,916	451	88,367	1.50	4,346	23,186	85,747	108,934	25.07	21	-	619,703	619,703	29,509.66
12	August 2024	58,907	77,532	395	77,927	1.32	4,339	21,188	84,819	106,006	24.43	21	-	644,275	644,275	30,679.78
13																
14	Total or Average	59,304	4,773,422	28,181	4,801,603	80.97	4,373	1,239,123	1,595,906	2,835,029	648.34	21	-	8,708,974	8,708,974	414,713.03
15																
16	Heating Season		3,515,477	21,114	3,536,591	59.64		916,887	890,421	1,807,308	413.31		-	3,836,451	3,836,451	182,688.15
17	(November - March)												-			
18	Non-Heating Season		1,257,945	7,067	1,265,012	21.33		322,236	705,485	1,027,721	235.03		-	4,872,522	4,872,522	232,024.88
19	(April - October)												-			
20	Daily Average = Total/365		13,078	77	13,155			3,395	4,372	7,767			-	23,860	23,860	

Peoples Natural Gas Company LLC
Combined
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2021

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2020	641,283	1,393,016	262,894	1,655,910	2.58	53,665	320,997	951,222	1,272,218	23.71	423	14,948	3,385,976	3,400,924	8,040.01
2	October	642,874	2,416,779	454,865	2,871,644	4.47	53,805	480,018	1,332,067	1,812,085	33.68	424	19,966	3,482,356	3,502,323	8,260.20
3	November	643,805	4,337,240	797,382	5,134,622	7.98	53,980	858,529	1,916,396	2,774,925	51.41	423	20,360	3,637,956	3,658,316	8,648.50
4	December	644,853	8,089,582	1,457,676	9,547,258	14.81	54,049	1,640,815	3,232,721	4,873,535	90.17	426	43,103	3,876,741	3,919,844	9,201.51
5	January 2021	645,075	8,601,541	1,535,744	10,137,285	15.71	54,050	1,785,741	3,629,696	5,415,437	100.19	425	45,054	4,543,072	4,588,125	10,795.59
6	February	645,436	9,068,451	1,559,242	10,627,693	16.47	54,097	1,996,391	3,733,419	5,729,810	105.92	425	45,346	4,592,438	4,637,784	10,912.43
7	March	645,529	5,370,461	912,072	6,282,533	9.73	54,130	1,167,540	2,528,434	3,695,974	68.28	427	29,536	4,360,308	4,389,845	10,280.67
8	April	644,798	3,273,012	555,326	3,828,338	5.94	53,977	675,838	1,898,663	2,574,501	47.70	425	18,161	3,941,951	3,960,112	9,317.91
9	May	642,001	2,214,673	378,990	2,593,662	4.04	53,837	446,489	1,461,436	1,907,925	35.44	425	25,243	3,300,133	3,325,376	7,824.41
10	June	640,939	883,468	151,596	1,035,064	1.61	53,684	194,116	774,981	969,097	18.05	425	13,262	3,037,618	3,050,880	7,178.54
11	July	640,398	833,672	141,928	975,600	1.52	53,467	214,194	809,148	1,023,341	19.14	427	10,883	3,006,511	3,017,394	7,066.50
12	August 2021	639,505	774,378	129,609	903,987	1.41	53,540	201,342	741,591	942,933	17.61	426	16,157	3,188,144	3,204,301	7,521.83
13																
14	Total or Average	643,041	47,256,273	8,337,325	55,593,597	86.45	53,857	9,982,009	23,009,773	32,991,781	612.58	425	302,019	44,353,205	44,655,224	105,050.52
15																
16	Heating Season		35,467,275	6,262,116	41,729,391	64.89		7,449,015	15,040,666	22,489,681	417.58		183,398	21,010,515	21,193,914	49,858.26
17	(November - March)															
18	Non-Heating Season		11,788,998	2,075,208	13,864,206	21.56		2,532,994	7,969,107	10,502,101	195.00		118,620	23,342,690	23,461,310	55,192.26
19	(April - October)															
20	Daily Average = Total/365		129,469	22,842	152,311			27,348	63,040	90,388			827	121,516	122,343	

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Combined
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2022

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2021	639,901	1,239,995	208,675	1,448,671	2.26	53,540	295,717	971,197	1,266,914	23.66	426	18,397	3,215,668	3,234,065	7,591.70
2	October	641,625	1,755,297	296,162	2,051,460	3.20	53,646	395,046	1,081,571	1,476,617	27.53	425	59,421	3,447,985	3,507,405	8,252.72
3	November	644,276	5,513,054	949,859	6,462,913	10.03	53,976	1,118,543	2,283,156	3,401,699	63.02	425	40,436	3,001,349	3,041,785	7,157.14
4	December	645,436	6,659,205	1,140,317	7,799,521	12.08	54,087	1,368,049	2,870,582	4,238,631	78.37	426	51,016	3,948,050	3,999,066	9,387.48
5	January 2022	646,167	10,516,604	1,788,592	12,305,196	19.04	54,174	2,248,508	4,084,857	6,333,365	116.91	431	61,185	4,120,406	4,181,591	9,702.07
6	February	646,575	7,981,843	1,337,540	9,319,383	14.41	54,098	1,763,587	3,491,155	5,254,742	97.13	432	55,149	4,575,291	4,630,440	10,718.61
7	March	646,742	5,789,331	973,513	6,762,843	10.46	54,003	1,267,681	2,749,053	4,016,734	74.38	430	57,635	4,312,586	4,370,220	10,163.30
8	April	645,699	4,032,246	683,566	4,715,813	7.30	53,952	899,357	2,183,702	3,083,059	57.14	430	45,171	3,884,549	3,929,719	9,138.88
9	May	644,206	1,672,909	284,059	1,956,968	3.04	53,749	373,600	1,340,500	1,714,100	31.89	429	28,173	3,716,692	3,744,865	8,729.29
10	June	643,224	831,762	137,942	969,704	1.51	53,600	217,215	859,435	1,076,651	20.09	426	30,107	3,365,898	3,396,005	7,971.84
11	July	641,875	777,567	127,835	905,402	1.41	53,479	216,902	805,936	1,022,838	19.13	426	27,454	3,266,797	3,294,251	7,732.98
12	August 2022	641,732	753,036	121,384	874,420	1.36	53,422	229,330	673,344	902,674	16.90	426	29,485	3,380,106	3,409,591	8,003.73
13																
14	Total or Average	643,955	47,522,849	8,049,444	55,572,293	86.30	53,811	10,393,535	23,394,489	33,788,024	627.91	428	503,628	44,235,375	44,739,003	104,611.85
15																
16	Heating Season (November - March)		36,460,037	6,189,820	42,649,856	66.23		7,766,368	15,478,804	23,245,172	431.98		265,420	19,957,682	20,223,102	47,287.07
17	Non-Heating Season (April - October)		11,062,813	1,859,624	12,922,437	20.07		2,627,167	7,915,685	10,542,853	195.93		238,208	24,277,694	24,515,901	57,324.79
18																
19	Daily Average = Total/365		130,200	22,053	152,253			28,475	64,094	92,570			1,380	121,193	122,573	
20																

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Combined
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2023

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2022	643,225	1,391,866	218,990	1,610,856	2.50	53,466	400,210	994,444	1,394,654	26.08	420	28,140	3,178,566	3,206,706	7,635.01
2	October	644,858	3,062,854	478,745	3,541,599	5.49	53,684	706,606	1,469,442	2,176,048	40.53	419	20,488	2,517,590	2,538,078	6,057.47
3	November	646,749	4,993,978	764,485	5,758,463	8.90	53,961	1,126,895	2,063,695	3,190,590	59.13	419	34,966	2,953,713	2,988,680	7,132.89
4	December	648,332	8,545,269	1,303,465	9,848,734	15.19	54,112	1,992,587	3,297,871	5,290,458	97.77	420	46,278	3,142,002	3,188,280	7,591.14
5	January 2023	648,342	7,665,968	1,171,709	8,837,677	13.63	54,120	1,897,917	3,154,210	5,052,127	93.35	421	38,743	4,092,189	4,130,932	9,812.19
6	February	648,742	6,369,229	969,700	7,338,929	11.31	54,132	1,525,415	2,710,400	4,235,815	78.25	421	31,093	3,569,456	3,600,550	8,552.37
7	March	649,294	6,411,189	963,052	7,374,241	11.36	54,098	1,514,674	2,669,638	4,184,312	77.35	422	35,918	3,845,298	3,881,215	9,197.19
8	April	647,470	3,188,959	490,343	3,679,302	5.68	53,968	825,743	1,911,267	2,737,010	50.72	421	25,720	3,829,045	3,854,765	9,156.21
9	May	644,515	1,866,950	284,887	2,151,837	3.34	53,796	389,284	1,319,983	1,709,267	31.77	421	13,624	3,610,027	3,623,651	8,607.25
10	June	643,569	843,414	126,649	970,063	1.51	53,690	241,058	918,627	1,159,685	21.60	420	7,321	3,383,087	3,390,408	8,072.40
11	July	642,079	843,560	125,224	968,784	1.51	53,577	239,590	722,743	962,334	17.96	417	11,151	2,916,869	2,928,019	7,021.63
12	August 2023	641,524	774,408	114,721	889,129	1.39	53,465	226,134	803,313	1,029,447	19.25	414	(2,922)	3,434,784	3,431,862	8,289.52
13																
14	Total or Average	645,725	45,957,643	7,011,971	52,969,613	82.03	53,839	11,086,113	22,035,633	33,121,747	615.20	420	290,518	40,472,627	40,763,146	97,151.49
15																
16	Heating Season		33,985,633	5,172,411	39,158,044	60.64		8,057,488	13,895,814	21,953,302	407.76		186,998	17,602,659	17,789,657	42,398.39
17	(November - March)															
18	Non-Heating Season		11,972,010	1,839,560	13,811,569	21.39		3,028,625	8,139,820	11,168,445	207.44		103,521	22,869,968	22,973,489	54,753.10
19	(April - October)															
20	Daily Average = Total/365		125,911	19,211	145,122			30,373	60,372	90,745			796	110,884	111,680	

(1) Actual sales, not weather normalized

Peoples Natural Gas Company LLC
Combined
Analysis of Average Monthly Consumption
Twelve Months Ended August 31, 2024

Line No.	Period	Residential					Commercial					Industrial				
		Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust	Total Customers	Sales Volume Mcf	Trans Volume Mcf	Through-put Mcf	Average Mcf/Cust
1	September 2023	645,338	1,396,993	212,362	1,609,355	2.49	54,101	391,263	1,015,848	1,407,110	26.01	416	16,405	3,186,906	3,203,312	7,700.27
2	October	646,965	3,074,113	464,266	3,538,379	5.47	54,323	690,811	1,499,804	2,190,615	40.33	417	11,581	2,523,755	2,535,336	6,079.94
3	November	648,884	5,012,341	741,367	5,753,707	8.87	54,571	1,101,706	2,107,611	3,209,317	58.81	418	21,364	2,961,456	2,982,820	7,135.93
4	December	650,438	8,576,669	1,264,046	9,840,715	15.13	54,751	1,948,046	3,366,258	5,314,304	97.06	419	25,579	3,150,153	3,175,732	7,579.31
5	January 2024	650,460	7,694,140	1,136,266	8,830,406	13.58	54,747	1,855,494	3,217,502	5,072,996	92.66	420	23,672	4,103,269	4,126,941	9,826.05
6	February	650,840	6,392,636	940,366	7,333,002	11.27	54,779	1,491,317	2,767,290	4,258,608	77.74	420	18,998	3,578,799	3,597,797	8,566.18
7	March	651,376	6,434,717	933,916	7,368,633	11.31	54,762	1,480,817	2,725,368	4,206,185	76.81	420	21,946	3,855,764	3,877,710	9,232.64
8	April	649,545	3,200,629	475,507	3,676,137	5.66	54,638	807,284	1,952,791	2,760,076	50.52	420	15,715	3,839,384	3,855,098	9,178.81
9	May	646,554	1,873,786	276,269	2,150,055	3.33	54,502	380,583	1,348,337	1,728,920	31.72	420	8,324	3,619,960	3,628,284	8,638.77
10	June	645,608	846,500	122,818	969,317	1.50	54,396	235,669	938,567	1,174,237	21.59	419	4,473	3,392,191	3,396,664	8,106.60
11	July	644,110	846,657	121,435	968,092	1.50	54,291	234,234	739,298	973,532	17.93	416	6,813	2,924,658	2,931,471	7,046.81
12	August 2024	643,543	777,261	111,248	888,509	1.38	54,191	221,079	821,297	1,042,376	19.24	413	(1,785)	3,444,156	3,442,371	8,335.04
13																
14	Total or Average	647,805	46,126,443	6,799,865	52,926,308	81.70	54,505	10,838,304	22,499,970	33,338,275	611.66	418	173,084	40,580,450	40,753,534	97,457.63
15																
16	Heating Season		34,110,503	5,015,961	39,126,464	60.40		7,877,381	14,184,028	22,061,409	404.76		111,558	17,649,441	17,760,999	42,473.49
17	(November - March)															
18	Non-Heating Season		12,015,940	1,783,904	13,799,844	21.30		2,960,924	8,315,942	11,276,866	206.90		61,526	22,931,010	22,992,535	54,984.14
19	(April - October)															
20	Daily Average = Total/365		126,374	18,630	145,004			29,694	61,644	91,338			474	111,179	111,654	

Peoples Natural Gas Company LLC
§ 53.53 III.E

22. Provide supporting data detailing curtailment adjustments, procedures and policies.

* * * * *

No curtailment adjustments have been made for the twelve months ended August 31, 2024 (test year) and none are anticipated for the twelve months ended September 31, 2025 (future test year).

Peoples' curtailment procedures and policies are contained in Peoples' tariff which is included in its entirety at Exhibit No. 14, Schedule No. 1 (53.53 IV.B.6).

Peoples Natural Gas Company LLC
§ 53.53 III.E

38. Identify company’s policy with respect to replacing customers lost through attrition.

* * * * *

Peoples actively seeks new business opportunities with residential, commercial and industrial developments to replace customers lost through attrition. Peoples has both a new business (Sales) department and a new construction area of the business. The Sales department engages with residential developers and contractors to bring natural gas service to new and growing neighborhoods. We also work to identify areas in our service territory that are using propane, oil, or electric in an effort to convert them to natural gas. In addition, we promote the use of additional gas appliances other than just for heat. The commercial and industrial specialists in the department assist new and existing customers in the evaluation of the benefits and costs of natural gas in comparison to alternate fuels to encourage the use of low cost, locally produced natural gas. The new construction area of the business contains a group of representatives that focus on the ease/convenience of applying for and receiving new service.

The Company manages a robust cold weather survey process which seeks to encourage occupants of homes that do not have active natural gas service to pursue reconnection. The survey process uses multiple outreach methods including letters through US mail, phone calls to the last known phone number and in-person visits to the premises. The information provided to the former customer or current resident includes materials about available energy assistance programs and payment plans to encourage those who may have arrears to apply for service. The survey process begins in the fall and is repeated again in the winter months, resulting in numerous attempts for each contact method.

Rules and regulations regarding service application processes are detailed in the Company tariffs that are provided as Exhibit No. 14, Schedule 1.

Peoples Natural Gas Company LLC
Peoples Division
§ 53.53 III.E

- 39. Identify procedures developed to govern relationship between the respondent and potential customers—*i.e.*, basically expansion, alternate energy requirements, availability of supply, availability of distribution facilities, ownership of metering and related facilities.

* * * * *

Refer to Peoples Natural Gas Division – current Tariff No. 47, Section 4 in the Rules and Regulations titled “Connections for Service – Extension of Facilities” and Peoples Gas Division – current Tariff No. 8, Section 3 in the Rules and Regulations titled “Extension of Facilities” located in Exhibit 14, Schedule 1.

Proposed tariffs in this proceeding are included in Exhibit 14.

Peoples Natural Gas Company LLC
Peoples Division
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- 7. Provide details of respondent’s attempts to recover uncollectible and delinquent accounts.

* * * * *

When timely payments are not received on customer accounts, the Company sends payment reminders. The first notification to a customer that an adequate payment has not been received is a bill reminder. If the bill reminder does not result in either a payment or payment arrangement, the termination process begins. A written termination notice is issued. If a valid phone number exists on the accounts, two attempts are made to reach the customer by phone to discuss the termination notice and payment arrangements. If a valid phone number is not available, a field visit is made to post a notice advising the customer that service could be terminated in 72 hours if a payment is not made. If these steps fail to bring the customer’s account to a current status or the customer does not enter into an acceptable payment arrangement, the customer’s gas service is scheduled for termination. In cases of Protection from Abuse (PFA) or winter heating season, Peoples follows all established PA PUC guidelines and regulations.

In order to reduce the level of uncollectable balances, the Company follows the security deposit rules established by the PA PUC 52 PA Code, Chapter 56. When applicants are identified as credit risks, a security deposit based on two months’ average consumption for the property is required. If a current customer’s service is terminated for non-payment, the company requires a security deposit as a condition for reconnection.

The Company has a specialized team to monitor and contact customers that start to accrue higher balances.

When a customer’s service is discontinued, a final bill is issued. If the final bill is not paid by the due date, a reminder letter is mailed. If merited, customers are able to enter into a reasonable payment agreement on a final bill by contacting the Company. If the account remains delinquent, the account is sent to a third-party agency for further collection efforts.

When an applicant applies for service, the Company completes a review of its records to determine if the customer has an outstanding balance from another service address. If one exists, payment in full of the balance or a payment arrangement under PA PUC 52 PA Code, Chapter 56 guidelines is entered.