

**BEFORE THE PENNSYLVANIA PUBLIC UTILITY
COMMISSION**

Peoples Natural Gas Company LLC

Docket No. R-2023-3044549

Volume 8

**Cost of Service
Standard Data Requests**

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 1. Please explain the Company’s policy with regard to when customer advances and contributions in aid of construction must be made.

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Refer to Peoples Natural Gas Company LLC-Peoples Natural Division - Tariff No. 47, Section 4 in the Rules and Regulations titled “Connections for Service – Extension of Facilities” and Peoples Natural Gas Company LLC-Peoples Gas Division – Tariff No. 8, Section 3 in the Rules and Regulations titled “Extension of Facilities” located in Exhibit 14, Schedule 1, for the policy regarding connections for service and extension of facilities.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 2. Please provide a detailed explanation describing how contributions in aid of construction and customer advances are reflected in the Company's cost of service study.

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Contributions in aid of construction and customer advances are reflected in Peoples' cost of service studies as integral parts of Peoples' plant account balances.

**Peoples Natural Gas Company LLC
 Standard Data Request
 Cost of Service**

COS 3. Please provide a breakdown of contributions in aid of construction by customer class and plant account number for the most recent year available.

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**Peoples Natural Gas Company LLC
 Peoples Natural Division
 Contributions in Aid of Construction
 Sep 1, 2022 thru Aug 31, 2023**

Class	FERC	Amount
Commercial	3320	(26,564.76)
Residential	3320	-
Commercial	3762	(2,665,858.14)
Residential	3762	(94,388.15)
Commercial	3780	(244,383.85)
Residential	3780	-
Commercial	3800	(119,830.76)
Residential	3800	(2,818.89)
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Total		(3,153,844.55)

**Peoples Natural Gas Company LLC
 Peoples Gas Division
 Contributions in Aid of Construction
 Sep 1, 2022 thru Aug 31, 2023**

Class	FERC	Amount
Commercial	3320	-
Residential	3320	-
Commercial	3762	-
Residential	3762	(4,776.00)
Commercial	3780	-
Residential	3780	-
Commercial	3800	(2,035.00)
Residential	3800	(9,641.00)
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Total		(16,452.00)

**Peoples Natural Gas Company LLC
Combined Divisions
Contributions in Aid of Construction
Sep 1, 2022 thru Aug 31, 2023**

Class	FERC	Amount
Commercial	3320	(26,564.76)
Residential	3320	-
Commercial	3762	(2,665,858.14)
Residential	3762	(99,164.15)
Commercial	3780	(244,383.85)
Residential	3780	-
Commercial	3800	(121,865.76)
Residential	3800	(12,459.89)
Total		(3,170,296.55)

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 4. Please provide a breakdown of transmission and distribution mains investment by pipe diameter.

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Refer to Attachment 1 for transmission mains and Attachment 2 for distribution mains for the Peoples Natural Division, the Peoples Gas Division, and the Combined Divisions.

**Peoples Natural Gas Company LLC
Combined Divisions
Attachment 1: Exhibit 17, COS-4**

Transmission Mains at August 31, 2023

Diameter	Quantity (ft)	Amount
PIPE 2" IRON	0.0	\$ -
PIPE 2" PLASTIC	129,221.0	1,440,288.21
PIPE 2" STEEL	734,557.0	3,206,538.76
PIPE 3" CAST IRON	0.0	-
PIPE 3" PLASTIC	59,184.0	617,366.68
PIPE 3" STEEL	445,935.0	1,157,497.75
PIPE 4" CAST IRON	0.0	-
PIPE 4" PLASTIC	294,885.0	5,576,759.10
PIPE 4" STEEL	726,080.0	3,674,822.32
PIPE 5" CAST IRON	0.0	-
PIPE 5" PLASTIC	0.0	-
PIPE 5" STEEL	94,886.0	63,724.00
PIPE 6" CAST IRON	0.0	-
PIPE 6" OTHER	0.0	-
PIPE 6" PLASTIC	340,904.0	10,527,105.18
PIPE 6" STEEL	1,651,271.0	16,441,001.01
PIPE 7" PLASTIC	0.0	-
PIPE 7" STEEL	215,971.0	185,169.31
PIPE 8" IRON	8,306.0	43,679.52
PIPE 8" OTHER	0.0	-
PIPE 8" PLASTIC	162,796.0	9,501,744.85
PIPE 8" STEEL	1,995,884.0	20,373,696.93
PIPE 9" IRON	9.0	18.62
PIPE 9" STEEL	65,635.0	46,672.97
PIPE 10" CAST IRON	0.0	-
PIPE 10" PLASTIC	612.0	179,763.51
PIPE 10" STEEL	1,393,261.7	18,325,600.59
PIPE 11" STEEL	81,599.0	163,909.85
PIPE 12" CAST IRON	0.0	-
PIPE 12" PLASTIC	72,412.0	8,735,150.16
PIPE 12" STEEL	1,867,026.6	76,022,700.61
PIPE 13" STEEL	0.0	-
PIPE 14" STEEL	199,985.0	1,998,412.45
PIPE 15" STEEL	100.0	232.54
PIPE 16" CAST IRON	0.0	-
PIPE 16" PLASTIC	0.0	-
PIPE 16" STEEL	283,698.0	17,083,031.67
PIPE 18" STEEL	83.0	457.80
PIPE 19" STEEL	0.0	-
PIPE 20" CAST IRON	0.0	-
PIPE 20" STEEL	215,059.9	21,560,424.69
PIPE 24" CAST IRON	0.0	-
PIPE 24" STEEL	327.0	298,720.42
PIPE 30" CAST IRON	0.0	-
PIPE 30" STEEL	120.0	63,563.47
PIPE 36" CAST IRON	0.0	-
PIPE 36" STEEL	0.0	-
OTHER LINE EQUIPMENT	0.0	27,606,083.06
	<u>11,039,808.2</u>	<u>\$ 244,894,136.03</u>

**Peoples Natural Gas Company LLC
Peoples Natural Division
Attachment 1: Exhibit 17, COS-4**

Transmission Mains at August 31, 2023		
Diameter	Quantity (ft)	Amount
PIPE 2" IRON	0.0	\$ -
PIPE 2" PLASTIC	31,450.0	401,670.62
PIPE 2" STEEL	51,777.0	842,596.70
PIPE 3" CAST IRON	0.0	-
PIPE 3" PLASTIC	32,342.0	399,715.96
PIPE 3" STEEL	64,118.0	131,356.85
PIPE 4" CAST IRON	0.0	-
PIPE 4" PLASTIC	138,066.0	3,255,490.21
PIPE 4" STEEL	229,150.0	1,117,623.37
PIPE 5" CAST IRON	0.0	-
PIPE 5" PLASTIC	0.0	-
PIPE 5" STEEL	51,529.0	40,873.79
PIPE 6" CAST IRON	0.0	-
PIPE 6" OTHER	0.0	-
PIPE 6" PLASTIC	154,669.0	5,643,945.99
PIPE 6" STEEL	641,580.0	5,238,077.64
PIPE 7" PLASTIC	0.0	-
PIPE 7" STEEL	18,432.0	58,377.92
PIPE 8" IRON	8,306.0	43,679.52
PIPE 8" OTHER	0.0	-
PIPE 8" PLASTIC	76,514.0	5,951,314.37
PIPE 8" STEEL	1,068,507.0	12,320,117.31
PIPE 9" IRON	9.0	18.62
PIPE 9" STEEL	1,444.0	1,933.41
PIPE 10" CAST IRON	0.0	-
PIPE 10" PLASTIC	584.0	172,345.32
PIPE 10" STEEL	738,446.7	10,468,997.70
PIPE 11" STEEL	3,889.0	47,749.53
PIPE 12" CAST IRON	0.0	-
PIPE 12" PLASTIC	68,862.0	7,874,810.30
PIPE 12" STEEL	1,208,641.6	50,035,862.51
PIPE 13" STEEL	0.0	-
PIPE 14" STEEL	199,854.0	1,990,759.01
PIPE 15" STEEL	100.0	232.54
PIPE 16" CAST IRON	0.0	-
PIPE 16" PLASTIC	0.0	-
PIPE 16" STEEL	171,724.0	7,574,133.75
PIPE 18" STEEL	83.0	457.80
PIPE 19" STEEL	0.0	-
PIPE 20" CAST IRON	0.0	-
PIPE 20" STEEL	215,059.9	21,560,424.69
PIPE 24" CAST IRON	0.0	-
PIPE 24" STEEL	327.0	298,720.42
PIPE 30" CAST IRON	0.0	-
PIPE 30" STEEL	120.0	63,563.47
PIPE 36" CAST IRON	0.0	-
PIPE 36" STEEL	0.0	-
OTHER LINE EQUIPMENT	0.0	23,118,521.30
	5,175,584.2	\$ 158,653,370.6

**Peoples Natural Gas Company LLC
Peoples Gas Division
Attachment 1: Exhibit 17, COS-4**

Transmission Mains at August 31, 2023

Diameter	Quantity (ft)	Amount
PIPE 2" IRON	0.0	\$ -
PIPE 2" PLASTIC	97,771.0	1,038,617.59
PIPE 2" STEEL	682,780.0	2,363,942.06
PIPE 3" CAST IRON	0.0	-
PIPE 3" PLASTIC	26,842.0	217,650.72
PIPE 3" STEEL	381,817.0	1,026,140.90
PIPE 4" CAST IRON	0.0	-
PIPE 4" PLASTIC	156,819.0	2,321,268.89
PIPE 4" STEEL	496,930.0	2,557,198.95
PIPE 5" CAST IRON	0.0	-
PIPE 5" PLASTIC	0.0	-
PIPE 5" STEEL	43,357.0	22,850.21
PIPE 6" CAST IRON	0.0	-
PIPE 6" OTHER	0.0	-
PIPE 6" PLASTIC	186,235.0	4,883,159.19
PIPE 6" STEEL	1,009,691.0	11,202,923.37
PIPE 7" PLASTIC	0.0	-
PIPE 7" STEEL	197,539.0	126,791.39
PIPE 8" IRON	0.0	-
PIPE 8" OTHER	0.0	-
PIPE 8" PLASTIC	86,282.0	3,550,430.48
PIPE 8" STEEL	927,377.0	8,053,579.62
PIPE 9" IRON	0.0	-
PIPE 9" STEEL	64,191.0	44,739.56
PIPE 10" CAST IRON	0.0	-
PIPE 10" PLASTIC	28.0	7,418.19
PIPE 10" STEEL	654,815.0	7,856,602.89
PIPE 11" STEEL	77,710.0	116,160.32
PIPE 12" CAST IRON	0.0	-
PIPE 12" PLASTIC	3,550.0	860,339.86
PIPE 12" STEEL	658,385.0	25,986,838.10
PIPE 13" STEEL	0.0	-
PIPE 14" STEEL	131.0	7,653.44
PIPE 15" STEEL	0.0	-
PIPE 16" CAST IRON	0.0	-
PIPE 16" PLASTIC	0.0	-
PIPE 16" STEEL	111,974.0	9,508,897.92
PIPE 18" STEEL	0.0	-
PIPE 19" STEEL	0.0	-
PIPE 20" CAST IRON	0.0	-
PIPE 20" STEEL	0.0	-
PIPE 24" CAST IRON	0.0	-
PIPE 24" STEEL	0.0	-
PIPE 30" CAST IRON	0.0	-
PIPE 30" STEEL	0.0	-
PIPE 36" CAST IRON	0.0	-
PIPE 36" STEEL	0.0	-
OTHER LINE EQUIPMENT	0.0	4,487,561.76
	5,864,224.0	\$ 86,240,765.41

**Peoples Natural Gas Company LLC
Combined Divisions
Attachment 2: Exhibit 17, COS-4**

Distribution Mains at August 31, 2023

Diameter	Low Pressure Quantity (ft)	Low Pressure Amount	Regulated Pressure Quantity (ft)	Regulated Pressure Amount
PIPE 2" IRON	6,102.0	\$ 7,761.27	3.0	\$ 6.60
PIPE 2" PLASTIC	2,214,541.8	51,599,814.54	6,417,967.6	163,115,152.73
PIPE 2" STEEL	1,814,033.1	4,098,158.07	2,155,459.5	17,547,615.65
PIPE 3" CAST IRON	21,796.0	27,012.64	71.0	134.03
PIPE 3" PLASTIC	1,989,869.7	101,998,999.50	4,342,651.7	139,540,678.46
PIPE 3" STEEL	2,871,049.1	8,701,265.01	2,179,494.4	12,859,721.32
PIPE 4" CAST IRON	44,015.0	56,192.56	730.0	2,768.45
PIPE 4" PLASTIC	5,301,069.0	381,747,840.76	4,668,036.3	203,770,228.37
PIPE 4" STEEL	6,111,701.2	23,866,440.58	2,555,210.2	24,407,337.31
PIPE 5" CAST IRON	2,246.0	2,397.48	0.0	-
PIPE 5" PLASTIC	4.0	163.22	1.0	33.40
PIPE 5" STEEL	470,286.3	589,426.98	161,207.4	264,627.94
PIPE 6" CAST IRON	63,001.8	89,664.18	148.0	408.55
PIPE 6" OTHER	0.0	-	2,306.0	34,660.72
PIPE 6" PLASTIC	2,252,080.5	271,294,993.06	2,515,567.7	153,343,861.81
PIPE 6" STEEL	3,194,734.6	21,521,159.31	1,866,645.4	19,744,287.82
PIPE 7" PLASTIC	358.0	14,461.62	10.0	453.95
PIPE 7" STEEL	87,889.0	249,093.53	39,780.0	106,865.43
PIPE 8" IRON	21,754.0	40,077.68	1,743.0	3,417.38
PIPE 8" OTHER	0.0	-	2,884.0	96,234.56
PIPE 8" PLASTIC	549,807.2	120,162,349.40	1,142,999.5	109,762,454.09
PIPE 8" STEEL	1,040,643.6	12,566,645.08	1,756,749.6	25,948,875.69
PIPE 9" IRON	0.0	-	0.0	-
PIPE 9" STEEL	20.0	34.15	2,570.0	7,409.67
PIPE 10" CAST IRON	8,168.0	12,799.52	636.0	1,407.42
PIPE 10" PLASTIC	5,618.0	654,342.11	44,749.0	4,651,488.65
PIPE 10" STEEL	289,906.6	4,558,285.90	544,162.0	8,143,648.94
PIPE 11" STEEL	27.0	1.84	0.0	-
PIPE 12" CAST IRON	5,561.0	11,898.56	2,975.0	6,550.65
PIPE 12" PLASTIC	44,357.4	30,725,600.08	256,574.1	80,269,886.06
PIPE 12" STEEL	158,987.0	4,798,337.74	841,849.0	29,633,729.50
PIPE 13" STEEL	0.0	-	110.0	634.91
PIPE 14" STEEL	4,898.0	19,815.74	52,050.0	379,298.33
PIPE 15" STEEL	0.0	-	0.0	-
PIPE 16" CAST IRON	1,248.0	2,719.47	0.0	-
PIPE 16" PLASTIC	0.0	-	960.0	5,898,153.90
PIPE 16" STEEL	30,050.0	1,144,741.89	485,920.0	34,317,054.45
PIPE 18" STEEL	0.0	-	448.0	1,348.78
PIPE 19" STEEL	700.0	1,695.57	200.0	478.34
PIPE 20" CAST IRON	13,517.0	29,380.03	21,051.0	44,855.48
PIPE 20" STEEL	4,425.0	179,150.61	430,609.0	30,308,926.07
PIPE 24" CAST IRON	37,024.0	80,751.85	25,345.0	45,499.14
PIPE 24" STEEL	4,562.0	11,479,988.44	130,097.0	24,319,527.98
PIPE 30" CAST IRON	16,576.0	36,146.85	11,442.0	25,321.35
PIPE 30" STEEL	963.0	25,346.27	57,134.0	981,736.74
PIPE 36" CAST IRON	18,003.0	39,198.69	650.0	1,438.46
PIPE 36" STEEL	639.0	17,238.44	1,501.0	1,380.76
OTHER LINE EQUIPMENT	0.0	7,304,040.53	0.0	28,941,388.82
	28,702,231.7	\$ 1,059,755,430.75	32,720,697.4	\$ 1,118,530,988.66

**Peoples Natural Gas Company LLC
Peoples Natural Division
Attachment 2: Exhibit 17, COS-4**

Distribution Mains at August 31, 2023

Diameter	Low Pressure Quantity (ft)	Low Pressure Amount	Regulated Pressure Quantity (ft)	Regulated Pressure Amount
PIPE 2" IRON	6,102.0	\$ 7,761.27	3.0	\$ 6.60
PIPE 2" PLASTIC	872,436.8	35,832,558.95	6,104,194.2	154,340,929.61
PIPE 2" STEEL	1,241,627.9	2,472,680.44	2,152,944.5	16,984,658.40
PIPE 3" CAST IRON	21,796.0	27,012.64	71.0	134.03
PIPE 3" PLASTIC	1,600,804.6	93,552,897.53	4,302,355.3	135,761,702.48
PIPE 3" STEEL	2,114,149.7	7,302,684.59	2,178,644.4	12,675,782.49
PIPE 4" CAST IRON	44,015.0	56,192.56	730.0	2,768.45
PIPE 4" PLASTIC	3,421,890.2	323,068,635.44	4,463,623.8	188,528,931.72
PIPE 4" STEEL	4,985,616.4	20,267,764.65	2,554,050.2	23,737,850.72
PIPE 5" CAST IRON	2,246.0	2,397.48	0.0	-
PIPE 5" PLASTIC	4.0	163.22	1.0	33.40
PIPE 5" STEEL	382,411.3	549,811.27	161,207.4	264,627.94
PIPE 6" CAST IRON	63,001.8	89,664.18	148.0	408.55
PIPE 6" OTHER	0.0	-	2,306.0	34,660.72
PIPE 6" PLASTIC	1,669,960.0	251,270,031.97	2,397,826.9	141,721,557.69
PIPE 6" STEEL	2,621,168.9	17,438,031.54	1,861,001.4	17,908,140.81
PIPE 7" PLASTIC	358.0	14,461.62	10.0	453.95
PIPE 7" STEEL	76,016.0	227,161.91	39,780.0	106,865.43
PIPE 8" IRON	21,754.0	40,077.68	1,743.0	3,417.38
PIPE 8" OTHER	0.0	-	2,884.0	96,234.56
PIPE 8" PLASTIC	412,940.2	112,700,561.15	1,095,327.5	98,092,354.49
PIPE 8" STEEL	839,400.6	8,999,204.85	1,754,802.6	24,357,045.93
PIPE 9" IRON	0.0	-	0.0	-
PIPE 9" STEEL	20.0	34.15	2,570.0	7,409.67
PIPE 10" CAST IRON	8,168.0	12,799.52	636.0	1,407.42
PIPE 10" PLASTIC	5,488.0	652,687.33	44,365.0	4,649,838.18
PIPE 10" STEEL	200,234.6	3,491,972.73	543,983.0	7,963,298.89
PIPE 11" STEEL	27.0	1.84	0.0	-
PIPE 12" CAST IRON	5,561.0	11,898.56	2,975.0	6,550.65
PIPE 12" PLASTIC	41,184.4	30,392,195.32	237,388.1	78,308,607.77
PIPE 12" STEEL	152,192.0	4,652,017.71	838,253.0	27,014,911.37
PIPE 13" STEEL	0.0	-	110.0	634.91
PIPE 14" STEEL	4,898.0	19,815.74	52,050.0	379,298.33
PIPE 15" STEEL	0.0	-	0.0	-
PIPE 16" CAST IRON	1,248.0	2,719.47	0.0	-
PIPE 16" PLASTIC	0.0	-	960.0	5,898,153.90
PIPE 16" STEEL	30,050.0	1,144,741.89	485,920.0	34,317,054.45
PIPE 18" STEEL	0.0	-	448.0	1,348.78
PIPE 19" STEEL	700.0	1,695.57	200.0	478.34
PIPE 20" CAST IRON	13,517.0	29,380.03	21,051.0	44,855.48
PIPE 20" STEEL	4,405.0	178,522.62	430,609.0	30,308,926.07
PIPE 24" CAST IRON	37,024.0	80,751.85	25,345.0	45,499.14
PIPE 24" STEEL	4,562.0	11,479,988.44	130,097.0	24,319,527.98
PIPE 30" CAST IRON	16,576.0	36,146.85	11,442.0	25,321.35
PIPE 30" STEEL	963.0	25,346.27	57,134.0	981,736.74
PIPE 36" CAST IRON	18,003.0	39,198.69	650.0	1,438.46
PIPE 36" STEEL	639.0	17,238.44	1,501.0	1,380.76
OTHER LINE EQUIPMENT	0.0	7,003,122.78	0.0	25,877,228.41
	20,943,159.3	\$ 933,192,030.74	31,961,341.3	\$ 1,054,773,472.40

**Peoples Natural Gas Company LLC
Peoples Gas Division
Attachment 2: Exhibit 17, COS-4**

Distribution Mains at August 31, 2023

Diameter	Low Pressure Quantity (ft)	Low Pressure Amount	Regulated Pressure Quantity (ft)	Regulated Pressure Amount
PIPE 2" IRON	0.0	\$ -	0.0	\$ -
PIPE 2" PLASTIC	1,342,105.0	15,767,255.59	313,773.4	8,774,223.12
PIPE 2" STEEL	572,405.2	1,625,477.63	2,515.0	562,957.25
PIPE 3" CAST IRON	0.0	-	0.0	-
PIPE 3" PLASTIC	389,065.1	8,446,101.97	40,296.3	3,778,975.98
PIPE 3" STEEL	756,899.3	1,398,580.42	850.0	183,938.83
PIPE 4" CAST IRON	0.0	-	0.0	-
PIPE 4" PLASTIC	1,879,178.8	58,679,205.32	204,412.5	15,241,296.65
PIPE 4" STEEL	1,126,084.8	3,598,675.93	1,160.0	669,486.59
PIPE 5" CAST IRON	0.0	-	0.0	-
PIPE 5" PLASTIC	0.0	-	0.0	-
PIPE 5" STEEL	87,875.0	39,615.71	0.0	-
PIPE 6" CAST IRON	0.0	-	0.0	-
PIPE 6" OTHER	0.0	-	0.0	-
PIPE 6" PLASTIC	582,120.4	20,024,961.09	117,740.9	11,622,304.12
PIPE 6" STEEL	573,565.7	4,083,127.77	5,644.0	1,836,147.01
PIPE 7" PLASTIC	0.0	-	0.0	-
PIPE 7" STEEL	11,873.0	21,931.62	0.0	-
PIPE 8" IRON	0.0	-	0.0	-
PIPE 8" OTHER	0.0	-	0.0	-
PIPE 8" PLASTIC	136,867.0	7,461,788.25	47,672.0	11,670,099.60
PIPE 8" STEEL	201,243.0	3,567,440.23	1,947.0	1,591,829.76
PIPE 9" IRON	0.0	-	0.0	-
PIPE 9" STEEL	0.0	-	0.0	-
PIPE 10" CAST IRON	0.0	-	0.0	-
PIPE 10" PLASTIC	130.0	1,654.78	384.0	1,650.47
PIPE 10" STEEL	89,672.0	1,066,313.17	179.0	180,350.05
PIPE 11" STEEL	0.0	-	0.0	-
PIPE 12" CAST IRON	0.0	-	0.0	-
PIPE 12" PLASTIC	3,173.0	333,404.76	19,186.0	1,961,278.29
PIPE 12" STEEL	6,795.0	146,320.03	3,596.0	2,618,818.13
PIPE 13" STEEL	0.0	-	0.0	-
PIPE 14" STEEL	0.0	-	0.0	-
PIPE 15" STEEL	0.0	-	0.0	-
PIPE 16" CAST IRON	0.0	-	0.0	-
PIPE 16" PLASTIC	0.0	-	0.0	-
PIPE 16" STEEL	0.0	-	0.0	-
PIPE 18" STEEL	0.0	-	0.0	-
PIPE 19" STEEL	0.0	-	0.0	-
PIPE 20" CAST IRON	0.0	-	0.0	-
PIPE 20" STEEL	20.0	627.99	0.0	-
PIPE 24" CAST IRON	0.0	-	0.0	-
PIPE 24" STEEL	0.0	-	0.0	-
PIPE 30" CAST IRON	0.0	-	0.0	-
PIPE 30" STEEL	0.0	-	0.0	-
PIPE 36" CAST IRON	0.0	-	0.0	-
PIPE 36" STEEL	0.0	-	0.0	-
OTHER LINE EQUIPMENT	0.0	300,917.75	0.0	3,064,160.41
	7,759,072.4	\$126,563,400.01	759,356.1	\$ 63,757,516.26

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 5. Please provide a breakdown of customer advances by customer class for the most recent year available.

* * * * *

**Peoples Natural Gas Company LLC
Peoples Natural Division
Customer Advances
August 31, 2023**

Class	Amount
Commercial	(3,084,678.85)
Residential	(523,115.91)
Total	(3,607,794.76)

**Peoples Natural Gas Company LLC
Peoples Gas Division
Customer Advances
August 31, 2023**

Class	Amount
Commercial	(238,055.03)
Residential	(189,839.63)
Total	(427,894.66)

**Peoples Natural Gas Company LLC
Combined Divisions
Customer Advances
August 31, 2023**

Class	Amount
Commercial	(3,322,733.88)
Residential	(712,955.54)
Total	(4,035,689.42)

**Peoples Natural Gas Company LLC
 Standard Data Request
 Cost of Service**

COS 6. Please provide a breakdown of services investment by service line diameter, and a breakdown of services by size and customer class.

* * * * *

Peoples Natural Gas Company LLC does not maintain service investments in this manner. Refer to the below schedules for available data.

**Peoples Natural Gas Company LLC
 Peoples Natural Division
 Services as of August 31, 2023**

<u>Size Category</u>	<u>Number of Services</u>	<u>Total Length of Services</u>
1" OR LESS	281,635	7,892,415
OVER 1" TO 2"	117,593	3,288,292
OVER 2" TO 4"	1,254	54,055
OVER 4" TO 8"	253	17,127
OVER 8"	606	3,217
UNKNOWN	225,063	742,709
Total	626,404	11,997,815

**Peoples Natural Gas Company LLC
 Peoples Gas Division
 Services as of August 31, 2023**

<u>Size Category</u>	<u>Number of Services</u>	<u>Total Length of Services</u>
1" OR LESS	11,115	544,739
OVER 1" TO 2"	27,679	2,586,909
OVER 2" TO 4"	123	12,560
OVER 4" TO 8"	2	107
OVER 8"	-	-
UNKNOWN	30,211	262,744
Total	69,130	3,407,059

**Peoples Natural Gas Company LLC
Combined Divisions
Services as of August 31, 2023**

<u>Size Category</u>	<u>Number of Services</u>	<u>Total Length of Services</u>
1" OR LESS	292,750	8,437,154
OVER 1" TO 2"	145,272	5,875,201
OVER 2" TO 4"	1,377	66,615
OVER 4" TO 8"	255	17,234
OVER 8"	606	3,217
UNKNOWN	255,274	1,005,453
Total	695,534	15,404,874

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 7. If available, please provide a breakdown of meter investment by meter size, and a breakdown of meters by size and customer class.

* * * * *

Refer to Attachment 1

**Peoples Natural Gas Company LLC
 Combined Divisions
 Attachment 1: Ex 17, COS 7
 Meters and Meter Investment by Meter Size and Customer Class**

<u>Rate Class</u>	<u>Meter Class</u>	<u>Meter Count Peoples Natural Division</u>	<u>Meter Count Peoples Gas Division</u>	<u>Meter Count Combined Divisions</u>	<u>Meter Investment Peoples Natural Division</u>	<u>Meter Investment Peoples Gas Division</u>	<u>Meter Investment Combined Divisions</u>
SGS	250 Class Meter	30,560	2,796	33,356	\$ 5,653,600	\$ 517,260	\$ 6,170,860
SGS	400 Class Meter	7,773	532	8,305	\$ 2,914,875	\$ 199,500	\$ 3,114,375
SGS	1000 Class Meter	5,629	573	6,202	\$ 7,936,890	\$ 807,930	\$ 8,744,820
SGS	Rotary/Turbine Meter	2,828	217	3,045	\$ 10,180,800	\$ 781,200	\$ 10,962,000
SGS	Total	46,790	4,118	50,908	\$ 26,686,165	\$ 2,305,890	\$ 28,992,055
MGS	250 Class Meter	59	37	96	\$ 10,915	\$ 6,845	\$ 17,760
MGS	400 Class Meter	156	8	164	\$ 58,500	\$ 3,000	\$ 61,500
MGS	1000 Class Meter	866	91	957	\$ 1,221,060	\$ 128,310	\$ 1,349,370
MGS	Rotary/Turbine Meter	4,070	312	4,382	\$ 14,652,000	\$ 1,123,200	\$ 15,775,200
MGS	Total	5,151	448	5,599	\$ 15,942,475	\$ 1,261,355	\$ 17,203,830
LGS	250 Class Meter	-	5	5	\$ -	\$ 925	\$ 925
LGS	400 Class Meter	-	-	-	\$ -	\$ -	\$ -
LGS	1000 Class Meter	-	-	-	\$ -	\$ -	\$ -
LGS	Rotary/Turbine Meter	234	37	271	\$ 842,400	\$ 133,200	\$ 975,600
LGS	Total	234	42	276	\$ 842,400	\$ 134,125	\$ 976,525
RS	250 Class Meter	793,613	60,959	854,572	\$ 146,818,405	\$ 11,277,415	\$ 158,095,820
RS	400 Class Meter	8,058	321	8,379	\$ 3,021,750	\$ 120,375	\$ 3,142,125
RS	1000 Class Meter	2,942	349	3,291	\$ 4,148,220	\$ 492,090	\$ 4,640,310
RS	Rotary/Turbine Meter	1,603	118	1,721	\$ 5,770,800	\$ 424,800	\$ 6,195,600
RS	Total	806,216	61,747	867,963	\$ 159,759,175	\$ 12,314,680	\$ 172,073,855
All Rate Classes	Total	858,391	66,355	924,746	\$ 203,230,215	\$ 16,016,050	\$ 219,246,265

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

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

* * * * *

A CD containing a pdf version of the model is included with this filing.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 9. Please provide a copy of the Company’s current customer extension policy. Provide a representative sample of the analyses conducted by the Company when deciding whether service to a new customer qualifies under the Company’s customer extension policy.

* * * * *

Refer to Peoples Natural Gas Company LLC-Peoples Natural Division - Tariff No. 47, Section 4 in the Rules and Regulations titled “Connections for Service – Extension of Facilities” and Peoples Natural Gas Company LLC-Peoples Gas Division – Tariff No. 8, Section 3 in the Rules and Regulations titled “Extension of Facilities” located in Exhibit 14, Schedule 1, for the policy regarding connections for service and extension of facilities. The majority of the extensions are residential customers on the Peoples Natural Gas divisions thus the 150 foot rule applies and an economic analysis is not created.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 10. Please provide a detailed supply and requirement schedule for the Company's three most recent annual peak days and for design day. The schedules should include deliveries by source and requirements by rate schedule. Identify sources and requirements for transportation customers separately. Also include the Company's daily sendout sheet for each peak day and applicable weather data.

* * * * *

The annual peak day supply and requirement schedule for the last three years is provided on page 2 of 4. Pages 3 and 4 of 4 allocate the supply and requirements to Peoples Natural Gas and Peoples Gas divisions.

Peoples Natural Gas Company LLC - Combined Divisions
Peak Day Requirements and Supply
(All Volumes in Mcf)

	Date	12/23/2022	1/26/2022	2/16/2021	
Temperature	High	2	17	25	
	Average	-2	8	17	
	Low	-5	-2	8	
Requirements	Retail				
	Residential	501,197	437,958	395,099	
	SGS	71,579	62,801	56,613	
	MGS	37,010	33,215	29,820	
	LGS	2,032	1,778	1,603	
	Transport				
	Residential	84,473	71,489	64,877	
	SGS	39,929	33,955	30,786	
	MGS	126,755	109,203	98,773	
	LGS	274,957	246,834	221,596	
	CU & UFG	71,990	63,089	56,885	
	Total	<u>1,209,923</u>	<u>1,060,321</u>	<u>956,053</u>	
	Supply	Utility			
		Interstate			
EGTS		35,017	36,481	33,200	
Nat'l Fuel		13,520	11,625	8,849	
Columbia		4,704	4,866	4,939	
Tennessee		29,880	23,523	11,250	
Texas Eastern		30,684	31,811	12,791	
Equitrans		361,850	263,262	250,572	
AVC		296,054	279,949	255,201	
Other Utility		2,588	13,337	9,954	
On system Storage		54,989	32,481	22,373	
Transportation					
Interstate					
EGTS		90,705	83,427	63,472	
Nat'l Fuel		-	-	-	
Columbia		597	606	80	
Tennessee		-	-	2,135	
Texas Eastern		4,327	4,808	4,731	
Equitrans		125,384	122,810	128,432	
AVC		67,621	55,047	40,083	
Local Gas *		<u>92,003</u>	<u>96,289</u>	<u>107,991</u>	
Total		<u>1,209,923</u>	<u>1,060,321</u>	<u>956,053</u>	

* Local Gas is a combination of utility and transporter purchased gas
All Volumes in Mcf

Peoples Natural Gas Company LLC - Peoples Natural Gas Division
Peak Day Requirements and Supply
(All Volumes in Mcf)

Date		12/23/2022	1/26/2022	2/16/2021	
Temperature	High	2	17	25	
	Average	-2	8	17	
	Low	-5	-2	8	
Requirements	Retail				
	Residential	462,180	390,597	354,560	
	SGS	65,319	55,202	50,109	
	MGS	31,758	26,839	24,363	
	LGS	1,869	1,579	1,434	
	Transport				
	Residential	84,202	71,160	64,595	
	SGS	39,361	33,264	30,195	
	MGS	121,115	102,357	92,913	
	LGS	235,733	199,222	180,842	
	CU & UFG	65,892	55,686	50,549	
	Total	1,107,428	935,907	849,560	
	Supply	Utility			
		Interstate			
EGTS		22,048	18,011	13,244	
Nat'l Fuel		13,520	11,625	8,849	
Tennessee		25,858	21,098	11,250	
Texas Eastern		28,745	24,007	12,791	
Equitrans		318,705	231,030	219,123	
AVC		296,054	279,949	255,201	
Other Utility		31,444	15,054	6,627	
On system Storage		37,893	18,711	16,232	
Transportation					
Interstate					
EGTS		71,937	67,087	54,206	
Nat'l Fuel		-	-	-	
Tennessee		-	-	2,135	
Texas Eastern		4,327	4,808	4,731	
Equitrans		125,384	120,662	127,231	
AVC		67,621	55,047	40,083	
Local Gas *		63,892	68,819	77,858	
Total		1,107,428	935,907	849,560	

* Local Gas is a combination of utility and transporter purchased gas
All Volumes in Mcf

Peoples Natural Gas Company LLC - Peoples Gas Division
Peak Day Requirements and Supply
(All Volumes in Mcf)

Date		12/23/2022	1/26/2022	2/16/2021
Temperature	High	2	17	25
	Average	-2	8	17
	Low	-5	-2	8
Requirements	Retail			
	Residential	39,017	47,361	40,539
	SGS	6,260	7,598	6,504
	MGS	5,252	6,376	5,457
	LGS	164	198	170
	Transport			
	Residential	271	329	281
	SGS	569	690	591
	MGS	5,640	6,846	5,860
	LGS	39,224	47,612	40,754
	CU & UFG	6,098	7,403	6,336
	Total	102,495	124,414	106,492
	Supply	Utility		
Interstate				
EGTS		12,969	18,470	19,956
Columbia		4,704	4,866	4,939
Tennessee		4,022	2,425	-
Texas Eastern		1,939	7,804	-
Equitrans		43,145	32,232	31,449
Other Utility		(28,856)	(1,717)	3,327
On system Storage		17,096	13,770	6,141
Transportation				
Interstate				
EGTS		18,768	16,340	9,266
Columbia		597	606	80
Tennessee		-	-	-
Texas Eastern		-	-	-
Equitrans		-	2,148	1,201
Local Gas *		28,111	27,470	30,133
Total	102,495	124,414	106,492	

* Local Gas is a combination of utility and transporter purchased gas
All Volumes in Mcf

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 11. Please provide copies of the Company's daily sendout sheets for November through March of the most recent heating season.

* * * * *

The Company no longer uses daily sendout sheets but a summary of comparable information for the November 2022 – March 2023 heating season is provided on pages 2-3 of this response.

Peoplcor Natural Gas Company

All Values in MCF

Date	Day	HDD	Total PNG/PG	EGTS	Equitrans	Equitrans or ATC	TETCO	TGP	HFG	Columbia	Local Production	On-System	CPA Exchan	PNG Exchan	PG Exchan
11/12/2022	Tue	13	233,596	63,843	60,572	50,942	8,597	1,147	2,798	1,031	94,682	-1,579	1,564	2,600	-2,600
11/21/2022	Wed	16	324,718	62,587	90,709	69,465	10,310	1,150	3,583	762	85,708	-1,120	1,564	3,340	-3,340
11/23/2022	Thu	7	246,887	51,186	83,005	58,215	3,870	1,050	2,359	685	85,318	-1,164	1,564	3,397	-3,397
11/24/2022	Fri	1	234,269	48,628	49,221	40,920	3,771	1,060	1,662	713	89,179	-2,457	1,564	1,494	-1,494
11/25/2022	Sat	0	200,430	44,182	28,142	30,689	3,849	1,062	1,186	261	89,876	-380	1,564	1,239	-1,239
11/26/2022	Sun	4	212,512	47,837	31,549	35,063	3,699	1,055	1,787	772	89,633	-446	1,564	1,662	-1,662
11/27/2022	Mon	13	305,348	54,540	86,487	68,487	4,594	1,067	3,735	734	85,341	-1,201	1,564	2,932	-2,932
11/28/2022	Tue	19	402,820	62,762	138,318	101,712	6,734	1,145	4,421	1,444	85,683	-963	1,564	1,379	-1,379
11/29/2022	Wed	12	382,142	61,152	124,925	96,579	4,683	1,153	4,160	1,444	87,339	-856	1,564	1,993	-1,993
11/30/2022	Thu	4	281,345	52,582	72,061	56,272	3,724	1,061	2,693	732	91,230	-575	1,564	1,487	-1,487
11/31/2022	Fri	11	259,188	62,826	46,803	47,893	3,814	1,259	2,280	695	93,521	-1,546	1,564	2,011	-2,011
11/12/2022	Sat	26	435,340	81,988	126,738	111,911	8,230	6,059	4,854	953	93,044	0	1,564	4,491	-4,491
11/13/2022	Sun	29	555,892	84,637	196,688	152,746	13,784	5,792	6,067	1,245	93,369	0	1,564	4,545	-4,545
11/14/2022	Mon	31	601,819	85,671	219,332	176,759	12,365	5,868	6,846	2,366	90,888	160	1,564	3,693	-3,693
11/15/2022	Tue	30	609,756	82,784	229,883	174,532	14,023	6,071	6,978	1,952	91,640	319	1,564	3,435	-3,435
11/16/2022	Wed	33	640,170	89,605	241,727	177,631	20,037	9,065	7,264	2,525	90,752	0	1,564	4,189	-4,189
11/17/2022	Thu	34	681,885	94,515	263,142	194,804	17,696	9,058	7,508	1,923	91,068	608	1,564	4,168	-4,168
11/18/2022	Fri	39	736,876	98,640	279,825	221,778	17,225	10,831	8,311	2,217	95,595	891	1,564	4,701	-4,701
11/19/2022	Sat	40	732,566	99,325	276,933	217,634	16,582	13,786	8,180	2,281	95,408	874	1,564	5,856	-5,856
11/20/2022	Sun	42	795,665	99,154	306,437	232,264	19,684	13,886	8,885	2,489	100,663	9,640	1,564	5,176	-5,176
11/21/2022	Mon	29	647,914	95,532	239,055	172,194	17,854	13,884	7,277	1,900	98,400	454	1,564	5,972	-5,972
11/22/2022	Tue	25	555,926	80,426	188,804	158,174	14,777	9,050	5,896	2,262	96,102	-1,128	1,564	5,529	-5,529
11/23/2022	Wed	25	504,675	75,907	167,489	134,988	15,229	8,857	5,561	1,962	95,649	-2,540	1,564	4,609	-4,609
11/24/2022	Thu	17	397,581	71,203	123,585	99,962	14,482	1,269	3,699	972	95,465	-4,690	1,564	2,192	-2,192
11/25/2022	Fri	24	476,820	75,588	162,834	121,302	16,963	1,257	5,465	1,405	93,365	-2,843	1,564	3,353	-3,353
11/26/2022	Sat	20	438,585	75,476	141,618	107,468	14,248	1,243	4,549	959	93,028	-1,567	1,564	2,658	-2,658
11/27/2022	Sun	15	396,590	76,603	119,243	88,529	12,067	1,261	4,088	1,227	92,953	-945	1,564	2,310	-2,310
11/28/2022	Mon	24	485,266	77,382	161,558	126,820	16,955	1,262	5,528	2,319	92,247	-368	1,564	2,607	-2,607
11/29/2022	Tue	17	426,318	71,282	131,687	108,093	14,042	1,251	4,581	1,255	92,564	0	1,564	2,153	-2,153
11/30/2022	Wed	25	592,648	64,720	212,044	184,988	14,971	1,257	7,476	2,142	92,731	9,745	1,564	3,821	-3,821
12/1/2022	Thu	37	710,826	99,290	277,548	201,408	17,169	8,097	8,366	2,333	93,428	10,579	2,608	7,574	-7,574
12/2/2022	Fri	21	479,901	88,192	170,645	115,228	11,715	1,254	5,141	1,711	83,103	843	2,608	3,328	-3,328
12/3/2022	Sat	26	506,041	93,033	172,339	131,210	11,637	4,930	6,079	2,213	82,918	-926	2,608	4,819	-4,819
12/4/2022	Sun	35	645,535	95,011	237,514	188,531	15,234	5,178	7,274	2,291	83,814	7,980	2,608	6,170	-6,170
12/5/2022	Mon	25	547,880	94,719	192,527	142,390	14,677	5,084	5,698	1,296	84,367	4,515	2,608	4,154	-4,154
12/6/2022	Tue	15	443,069	89,135	149,966	93,643	13,824	1,255	4,708	988	83,810	3,132	2,608	3,289	-3,289
12/7/2022	Wed	15	357,570	84,135	100,700	70,777	9,402	1,257	4,340	945	83,403	3	2,608	2,683	-2,683
12/8/2022	Thu	27	507,198	95,033	179,786	128,450	9,544	1,250	5,938	1,584	83,006	0	2,608	4,417	-4,417
12/9/2022	Fri	26	532,792	98,345	186,738	138,019	12,055	1,225	6,370	1,639	83,452	2,341	2,608	4,725	-4,725
12/10/2022	Sat	26	503,491	94,710	170,633	122,735	12,060	1,242	5,841	1,644	83,540	8,478	2,608	4,032	-4,032
12/11/2022	Sun	27	534,488	97,608	188,838	142,256	12,099	1,255	5,942	1,728	84,053	-1,899	2,608	4,081	-4,081
12/12/2022	Mon	33	622,938	100,271	233,706	173,741	13,804	1,267	7,064	2,460	84,640	3,377	2,608	5,905	-5,905
12/13/2022	Tue	32	653,587	102,785	228,145	198,910	15,042	5,809	7,220	2,775	86,398	3,896	2,608	7,174	-7,174
12/14/2022	Wed	29	628,521	97,425	228,695	178,787	13,289	1,378	7,111	2,143	88,340	8,746	2,608	6,587	-6,587
12/15/2022	Thu	27	578,203	96,980	199,071	161,467	12,072	1,354	6,202	1,557	88,223	8,669	2,608	5,216	-5,216
12/16/2022	Fri	31	585,870	106,885	193,038	167,633	11,919	5,679	6,548	2,237	90,366	-1,042	2,608	5,710	-5,710
12/17/2022	Sat	37	666,319	112,005	240,888	184,400	14,746	11,006	7,611	2,763	90,059	234	2,608	8,521	-8,521
12/18/2022	Sun	41	758,251	112,147	284,665	221,269	17,967	11,113	8,328	2,574	90,893	6,688	2,608	11,007	-11,007
12/19/2022	Mon	41	802,226	107,654	321,101	231,446	15,994	11,141	8,656	2,637	91,293	9,697	2,608	9,370	-9,370
12/20/2022	Tue	39	741,133	103,809	292,977	206,346	15,203	11,064	8,130	2,537	88,104	10,256	2,608	8,747	-8,747
12/21/2022	Wed	32	644,697	98,142	252,104	174,777	13,985	5,260	6,873	2,485	87,649	814	2,608	8,175	-8,175
12/22/2022	Thu	28	605,125	87,437	224,894	167,278	17,429	8,941	6,767	2,123	87,608	40	2,608	8,270	-8,270
12/23/2022	Fri	67	888,888	125,722	487,234	363,675	35,011	29,880	13,520	5,301	91,984	54,989	2,608	28,856	-28,856
12/24/2022	Sat	58	1,145,457	120,766	473,395	333,547	38,801	29,789	12,067	4,383	92,599	37,503	2,608	24,183	-24,183
12/25/2022	Sun	55	888,888	119,641	422,989	294,228	32,858	29,272	11,106	4,926	93,929	25,132	2,608	17,144	-17,144
12/26/2022	Mon	48	952,211	116,739	380,831	280,764	25,503	19,155	9,997	4,946	78,708	32,961	2,608	14,496	-14,496
12/27/2022	Tue	41	835,153	115,830	321,334	244,918	24,225	19,160	8,820	3,542	72,412	22,304	2,608	14,453	-14,453
12/28/2022	Wed	29	666,476	97,464	261,524	181,161	18,680	6,227	7,165	2,455	85,772	3,421	2,608	9,112	-9,112
12/29/2022	Thu	13	449,776	93,748	147,787	98,295	15,051	1,263	3,908	1,548	90,265	-4,696	2,608	3,397	-3,397
12/30/2022	Fri	10	353,972	89,498	98,044	67,703	9,994	1,207	3,010	1,147	86,925	-6,163	2,608	2,684	-2,684
12/31/2022	Sat	18	371,762	93,051	106,442	73,442	9,587	1,216	3,506	1,121	87,297	-6,508	2,608	3,872	-3,872
1/1/2023	Sun	20	385,180	79,742	116,873	85,275	5,179	1,188	3,725	1,490	93,559	-3,579	1,728	3,353	-3,353
1/2/2023	Mon	11	372,572	74,834	116,563	84,266	4,991	1,216	3,728	1,273	87,252	-3,279	1,728	4,320	-4,320
1/3/2023	Tue	7	313,347	68,918	85,777	62,032	5,102	1,189	3,232	914	87,472	-3,017	1,728	3,898	-3,898
1/4/2023	Wed	15	375,533	77,654	111,342	79,761	5,181	1,260	3,667	1,008	95,461	-1,530	1,728	2,541	-2,541
1/5/2023	Thu	25	491,888	88,062	159,976	129,147	10,422	1,263	5,544	1,883	95,275	-1,412	1,728	3,683	-3,683
1/6/2023	Fri	31	610,379	89,664	227,142	170,346	10,870	1,361	6,401	2,070	94,412	6,385	1,728	4,853	-4,853
1/7/2023	Sat	33	621,678	89,006	230,225	183,561	10,826	1,345	6,445	2,291	94,511	1,540	1,728	6,332	-6,332
1/8/2023	Sun	32	607,700	90,451	218,823	178,699	10,888	1,393	6,975</						

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 12. Please provide a copy of the load duration curve used by the Company for capacity planning purposes. Please also identify the numerical data points shown for each day on the curve.

* * * * *

Peoples does not use a load duration curve for capacity planning purposes. Refer to page 2 of this response for Peoples' design day requirements and supply, which is used for capacity planning purposes.

Peak Day Design
Design Day: 74 HDDs
(All Volumes in MMcf @ 14.73 Psia)

<u>REQUIREMENTS</u>	<u>Total DD</u>
<u>Peoples Supplied Customers</u>	
Residential	677.8
Small General Service	97.0
Medium General Service	49.3
Large General Service	2.2
Subtotal	<u>826.3</u>
<u>P-1 NGS Supplied Customers (Standby)</u>	
Priority One - Residential	111.1
Priority One - Small General Service	5.6
Priority One - Medium General Service	15.1
Priority One - Large General Service	3.2
	<u>135.0</u>
<u>Balancing</u>	
Residential	0.0
Small General Service	22.5
Medium General Service	68.8
Large General Service	40.0
Large General Service II	8.9
Subtotal	<u>140.2</u>
<u>NP-1 NGS Supplied Customers</u>	
Residential	0.0
Small General Service	24.2
Medium General Service	78.9
Large General Service	158.9
Large General Service II	22.2
Subtotal	<u>284.3</u>
Company Use	7.3
Unaccounted	75.7
	<u>83.0</u>
<u>TOTAL REQUIREMENTS</u>	<u>1,468.8</u>

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 13. Please provide the following for the Company's ten largest transportation customers during peak month of the most recent heating season:

- a. actual consumption;
- b. volume delivered to the Company on their behalf, if applicable;
- c. daily nomination.

* * * * *

a.) Refer to pages 2 – 4 for actual consumption.

b. & c.) Refer to item (a.) above.

Peoples Natural Gas Company LLC

Peoples Natural Gas Division

Exhibit No. 17, COS-13

Page 2 of 4

Witness: Carol Scanlon

Ten Largest Accounts - Usage In Mcf

Peak Month - January 2023

<u>Account</u>	<u>Amount (Mcf)</u>
A	473,816
B	255,781
C	165,936
D	114,880
E	76,579
F	74,572
G	70,446
H	65,702
I	64,621
J	64,568

**Peoples Natural Gas Company LLC
Peoples Gas Division
Exhibit No. 17, COS-13
Page 3 of 4
Witness: Carol Scanlon
Ten Largest Accounts - Usage In Mcf
Peak Month - January 2023**

<u>Account</u>	<u>Amount (Mcf)</u>
A	405,186
B	72,936
C	70,920
D	51,719
E	43,571
F	27,701
G	25,006
H	22,603
I	22,065
J	20,394

**Peoples Natural Gas Company LLC
Combined
Exhibit No. 17, COS-13
Page 4 of 4
Witness: Carol Scanlon
Ten Largest Accounts - Usage In Mcf
Peak Month - January 2023**

<u>Account</u>	<u>Amount (Mcf)</u>
A	473,816
B	405,186
C	255,781
D	165,936
E	114,880
F	76,579
G	74,572
H	72,936
I	70,920
J	70,446

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

- COS 14. Please provide a summary identifying the salient features of each of the following. Salient features include contract party, effective term and applicable contract quantities (daily, annual, seasonal. etc.).
- a. All firm transportation agreements by type greater than one month in length. Indicate whether the capacity is available at the Company's citygate to meet design day requirements or is upstream capacity.
 - b. All firm storage, gathering and exchange agreements. Indicate if each agreement provides design day capacity at the citygate or requires separate transportation (identify) service to effectuate delivery. Include on-system storage and peak shaving facilities used by the Company and identify all ratcheting provisions applicable to the Company's contractual and on-system storage arrangements.

* * * * *

Refer to pages 2- 4.

**Peoples Natural Gas Company LLC
Exhibit VI.III.COS.14
Interstate Pipeline Capacity and On-System Storage**

TRANSPORTATION CAPACITY

PIPELINE	SERVICE	DEMAND (DthD)	EXPIRATION DATE	CITYGATE CAPACITY	UPSTREAM CAPACITY	DOWNSTREAM PIPELINE
Eastern Gas Transmission & Storage	FT	40,000	3/31/2034	YES	NO	N/A
Eastern Gas Transmission & Storage	FTNN	40,000	3/31/2034	YES	NO	N/A
Eastern Gas Transmission & Storage	FT	10,000	10/31/2029	YES	NO	N/A
Eastern Gas Transmission & Storage	FT	10,000	10/31/2024	YES	NO	N/A
Equitrans	EFT	62,000-Summer 251,700-Winter	3/31/2034	NO	YES	Equitrans-AVC
Equitrans	EFT	62,000-Summer 251,700-Winter	12/31/2033	YES	NO	N/A
Equitrans	FTS	62,000-Summer 200,000-Winter	12/31/2033	YES	NO	N/A
Equitrans	NOFT	79,545	3/31/2034	YES	NO	N/A
Equitrans	EFT	164,935	3/31/2034	YES	NO	N/A
Equitrans	EFT	76,142-Summer 137,010-Winter	3/31/2034	YES	NO	N/A
Equitrans	EFT	26,915-Summer 50,536-Winter	3/31/2034	YES	NO	N/A
Equitrans	NOFT	39,500-Summer 72,417-Winter	3/31/2034	YES	NO	N/A
Texas Eastern	FT-1	15,650	4/30/2024	YES	NO	N/A
Texas Eastern	FT-1	10,000	10/30/2030	YES	NO	N/A
Columbia Transmission	FTS	4,000	3/31/2025	YES	NO	N/A
Columbia Transmission	SST	1,000-Summer 4,000-Winter	3/31/2025	YES	NO	N/A
National Fuel Gas	EFT	15,476	3/31/2024	YES	NO	N/A

STORAGE CAPACITY

PIPELINE	SERVICE	STORAGE DEMAND (DthD)	STORAGE CAPACITY (Dth)	EXPIRATION DATE	CONNECTING PIPELINE TRANSPORTATION
Eastern Gas Transmission & Storage	GSS	40,000	2,480,000	3/31/2034	Eastern Gas Transmission & Storage
Eastern Gas Transmission & Storage	GSS	40,000	4,600,000	3/31/2034	Eastern Gas Transmission & Storage
Eastern Gas Transmission & Storage	GSS	10,000	600,000	3/31/2029	Eastern Gas Transmission & Storage
Equitrans	GSS	200,000	8,600,000	12/31/2033	Equitrans
Equitrans	GSS	72,417	4,000,000	3/31/2034	Equitrans
Equitrans	60SS	137,010	7,473,296	3/31/2034	Equitrans
Equitrans	115SS	50,536	5,283,357	3/31/2034	Equitrans
National Fuel Gas	ESS	9,793	748,611	3/31/2024	National Fuel Gas
Columbia Transmission	FSS	2,000	112,860	3/31/2025	Columbia Transmission

Interstate Pipeline Storage Ratchets

DTI-GSS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 35%	100% of MDQ
<35% to 16%	92% of MDQ
<16% to 10%	70% of MDQ
<10% to 0%	63% of MDQ

NFG-ESS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 30%	100% of MDQ
<30% to 20%	90% of MDQ
<20% to 10%	80% of MDQ
<10% to 0%	70% of MDQ

EQT-GSS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 90%	100% of MDQ
<90% to 73%	80% of MDQ
<73% to 60%	65% of MDQ
<60% to 21%	35% of MDQ
<21%	25% of MDQ

EQT-60SS and EQT-115SS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 35%	100% of MDQ %
<35% to 16%	92% of MDQ
<16% to 10%	70% of MDQ
<10% to 0%	63% of MDQ

TCO-FSS:

<u>SCQ Level</u>	<u>MDQ</u>
100% to 30%	100% of MDQ
<30% to 20%	80% of MDQ
<20% to 10%	65% of MD
<10% to 0%	50% of MDQ

On-System Storage Ratchets:

Peoples does not have on-system storage ratchets but does plan storage withdrawals to maintain winter season deliverability of:

- 32,000 Mcf at January 31
- 21,000 Mcf at February 28
- 15,000 Mcf at March 31

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 15. For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were:

- a. Sold under a negotiated or market-based rate.
- b. Transported under a negotiated or market-based rate.
- c. Transported at full margin transportation rates.

* * * * *

Refer to page 2 of this response for Peoples Natural Division and page 3 of this response for Peoples Gas Division.

Peoples Natural Gas Company LLC
Peoples Natural Division
Standard Data Request
Cost of Service
For the Twelve Months Ended August 31, 2023

COS 15 For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were:

		Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	TTM Total
a. Sold under a negotiated or market-based rate.														
Volume Mcf		0	0	0	0	0	0	0	0	0	0	0	0	0
Revenue \$		0	0	0	0	0	0	0	0	0	0	0	0	0
b. Transported under a negotiated or market-based rate.														
Volume Mcf														
Commercial	SGS	170	334	575	998	1,160	956	884	536	450	257	192	213	6,725
Commercial	MGS	5,100	10,380	18,817	28,767	30,616	27,540	25,593	16,248	10,019	5,241	4,367	3,892	186,579
Commercial	LGS	113,832	145,985	174,883	185,653	193,741	178,793	179,783	140,596	133,990	105,448	106,420	102,880	1,762,003
Industrial	SGS	7	131	206	402	362	695	768	588	370	13	0	0	3,542
Industrial	MGS	1,482	4,157	6,834	14,127	13,928	11,500	11,501	4,153	3,286	1,708	615	1,657	74,948
Industrial	LGS	1,225,226	1,306,820	1,552,143	1,893,215	1,900,465	2,098,258	2,205,714	2,038,405	1,918,054	1,739,665	1,644,830	1,860,143	21,382,939
Total Transport Negotiated Volume		1,345,816	1,467,807	1,753,458	2,123,162	2,140,273	2,317,741	2,424,243	2,200,527	2,066,168	1,852,333	1,756,424	1,968,784	23,416,736
Revenue \$														
Commercial	SGS	79	155	267	464	539	444	411	249	209	120	89	99	3,124
Commercial	MGS	6,582	13,398	24,288	37,130	39,517	35,547	33,034	20,972	12,931	6,764	5,637	5,023	240,824
Commercial	LGS	84,919	108,906	130,464	138,499	144,533	133,381	134,120	104,886	99,957	78,665	79,390	76,749	1,314,469
Industrial	SGS	0	1	1	3	2	5	5	4	2	0	0	0	24
Industrial	MGS	305	855	1,406	2,908	2,867	2,367	2,367	855	676	352	126	341	15,425
Industrial	LGS	406,059	433,101	514,405	627,442	629,844	695,396	731,009	675,560	635,674	576,553	545,123	616,481	7,086,646
Total Transport Negotiated Revenue		497,945	556,417	670,832	806,445	817,302	867,140	900,945	802,526	749,450	662,453	630,366	698,693	8,660,512
c. Transported at full margin transportation rates.														
Volume Mcf														
Residential		218,224	476,762	761,205	1,297,956	1,167,001	965,868	959,323	488,496	283,763	126,164	124,775	114,327	6,983,864
Commercial	SGS	69,841	139,186	244,635	489,027	470,562	410,714	392,091	226,287	139,719	78,724	57,917	58,279	2,776,980
Commercial	MGS	382,414	673,757	1,044,570	1,754,565	1,665,755	1,453,723	1,409,582	901,413	596,024	362,529	296,192	282,262	10,822,785
Commercial	LGS	344,500	413,760	429,022	639,910	652,402	458,837	491,837	465,908	336,792	289,803	176,781	275,790	4,975,341
Industrial	SGS	8,031	1,076	4,695	4,286	3,197	1,547	2,224	1,774	12,258	(1,462)	575	1,633	39,834
Industrial	MGS	84,122	65,324	93,415	127,558	144,469	113,868	125,738	109,192	129,882	60,517	54,741	77,527	1,186,351
Industrial	LGS	1,121,645	366,636	606,974	332,758	1,226,086	504,537	767,929	910,541	904,952	894,215	596,921	850,084	9,083,278
Total Transport Full Margin Volume		2,228,776	2,136,502	3,184,516	4,646,059	5,329,471	3,909,093	4,148,723	3,103,611	2,403,389	1,810,491	1,307,900	1,659,902	35,868,433
Revenue \$														
Residential		864,342	1,888,359	3,014,982	5,140,943	4,622,257	3,825,609	3,799,685	1,934,834	1,123,929	499,712	494,207	452,827	27,661,687
Commercial	SGS	188,569	375,803	660,514	1,320,372	1,270,516	1,108,928	1,058,647	610,976	377,240	212,555	156,375	157,352	7,497,847
Commercial	MGS	1,029,228	1,813,351	2,811,356	4,722,236	4,483,214	3,912,549	3,793,748	2,426,062	1,604,138	975,711	797,170	759,681	29,128,443
Commercial	LGS	891,643	1,070,901	1,110,403	1,656,228	1,688,559	1,187,571	1,272,983	1,205,872	871,690	750,074	457,548	713,805	12,877,275
Industrial	SGS	20,561	2,755	12,019	10,972	8,184	3,960	5,693	4,542	31,383	(3,742)	1,471	4,181	101,979
Industrial	MGS	198,826	154,397	220,792	301,490	341,460	269,133	297,188	258,081	306,983	143,035	129,384	183,239	2,804,007
Industrial	LGS	2,441,399	798,030	1,321,154	724,289	2,668,729	1,098,188	1,671,492	1,981,906	1,969,740	1,946,371	1,299,272	1,850,314	19,770,884
Total Transport Full Margin Revenue		5,634,569	6,103,595	9,151,220	13,876,530	15,082,919	11,405,937	11,899,436	8,422,274	6,285,103	4,523,716	3,335,427	4,121,398	99,842,123

Peoples Natural Gas Company LLC
Peoples Gas Division
Standard Data Request
Cost of Service
For the Twelve Months Ended August 31, 2023

COS 15 For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were:

	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	TTM Total	
a. Sold under a negotiated or market-based rate.														
Volume Mcf	0	0	0	0	0	0	0	0	0	0	0	0	0	
Revenue \$	0	0	0	0	0	0	0	0	0	0	0	0	0	
b. Transported under a negotiated or market-based rate.														
Volume Mcf														
Commercial	SGS	11	16	55	127	80	81	44	9	10	7	-	8	447
Commercial	MGS	555	1,155	2,289	4,655	4,662	4,568	3,876	2,877	1,860	311	43	32	26,883
Commercial	LGS	441	1,738	2,929	4,131	3,994	3,418	3,389	1,671	842	856	537	906	24,850
Industrial	SGS	10	40	-	177	96	88	86	37	14	3	2	4	557
Industrial	MGS	1,303	1,677	1,832	2,846	2,577	2,011	2,315	1,659	2,084	1,248	730	1,722	22,005
Industrial	LGS	512,506	538,118	588,680	624,811	644,332	565,406	589,977	500,505	530,184	483,425	502,346	530,391	6,610,680
Total Transport Negotiated Volume		514,826	542,744	595,785	636,746	655,740	575,572	599,687	506,758	534,993	485,851	503,658	533,063	6,685,422
Revenue \$														
Commercial	SGS	2	3	11	25	16	16	9	2	2	1	-	2	89
Commercial	MGS	440	917	1,817	3,695	3,701	3,627	3,077	2,284	1,476	247	34	26	21,342
Commercial	LGS	595	2,346	3,954	5,577	5,391	4,614	4,575	2,256	1,136	1,156	725	1,223	33,548
Industrial	SGS	4	14	-	64	35	32	31	13	5	1	1	1	200
Industrial	MGS	2,607	3,354	3,664	5,693	5,153	4,021	4,631	3,318	4,168	2,496	1,460	3,444	44,009
Industrial	LGS	120,492	126,514	138,401	146,896	151,485	132,929	138,706	117,671	124,648	113,655	118,104	124,697	1,554,198
Total Transport Negotiated Revenue		124,140	133,149	147,847	161,949	165,781	145,239	151,029	125,544	131,435	117,557	120,324	129,393	1,653,387
c. Transported at full margin transportation rates.														
Volume Mcf														
Residential		766	1,983	3,279	5,509	4,708	3,832	3,729	1,848	1,124	485	450	394	28,107
Commercial	SGS	2,189	5,164	9,030	20,546	17,494	15,895	25,184	17,796	5,415	2,813	2,442	2,256	126,223
Commercial	MGS	39,659	41,194	73,285	114,230	80,088	91,697	97,423	89,817	51,051	32,485	30,585	29,422	770,935
Commercial	LGS	35,734	36,772	63,605	55,263	33,658	64,178	39,952	48,109	43,815	40,152	47,268	47,374	555,882
Industrial	SGS	4,658	5,875	5,964	5,170	5,479	8	2	49	23	14	0	(0)	27,241
Industrial	MGS	4,366	(185)	4,744	2,354	6,603	7,398	6,698	3,319	5,441	6,593	6,542	4,397	58,268
Industrial	LGS	215,211	227,921	88,228	134,300	144,595	264,141	132,346	258,821	103,480	197,145	109,568	107,227	1,982,984
Total Transport Full Margin Volume		302,582	318,724	248,135	337,372	292,624	447,149	305,335	419,759	210,348	279,688	196,855	191,069	3,549,641
Revenue \$														
Residential		5,188	13,435	22,214	37,322	31,892	25,961	25,264	12,516	7,613	3,285	3,047	2,666	190,405
Commercial	SGS	11,167	26,341	46,062	104,801	89,231	81,075	128,458	90,774	27,620	14,347	12,457	11,508	643,841
Commercial	MGS	192,758	200,218	356,192	555,202	389,259	445,685	473,516	436,546	248,128	157,892	148,653	143,002	3,747,052
Commercial	LGS	122,888	126,460	218,740	190,052	115,749	220,711	137,397	165,447	150,679	138,085	162,556	162,922	1,911,687
Industrial	SGS	23,758	29,965	30,419	26,370	27,948	41	12	251	115	73	0	(0)	138,953
Industrial	MGS	21,219	(897)	23,056	11,439	32,092	35,955	32,554	16,133	26,445	32,045	31,796	21,370	283,208
Industrial	LGS	279,866	296,394	114,734	174,647	188,035	343,496	172,106	336,577	134,568	256,372	142,485	139,440	2,578,721
Total Transport Full Margin Revenue		656,845	691,916	811,417	1,099,834	874,207	1,152,924	969,307	1,058,246	595,168	602,099	500,994	480,908	9,493,865

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 16. Please provide the following for each curtailment during the last three years:

- a. Dates of curtailment.
- b. Type of curtailment (from service, interruptible service, both).
- c. Whether curtailment was related to amount of capacity on the Company's system, other capacity or supply related.
- d. Rate schedule that curtailed volumes would have been billed under.
- e. Curtailed volumes by rate schedule.
- f. Actual volumes moved by rate schedule.

* * * * *

During the last three years, Peoples' has not curtailed any of its services or customers.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 17. Please identify the Company's design day planning criteria and the probability of design day occurrence. Include any available documentation supporting the Company's claimed probability of occurrence.

* * * * *

Peoples' design day planning criteria is based on Peoples being able to meet customer demands under design weather conditions that include a weekday occurrence of -9 degrees F mean temperature. The probability of occurrence of a -9 degree F design day is one-in-twenty years.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 18. For each customer class contained in the cost of service study, please provide monthly throughput by class.

* * * * *

Refer to Exhibit 19, RR-6.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 19. Please provide workpapers showing the development of each allocation factor reflected in the Company's cost of service study. Include a description of each allocation factor, all calculations performed to develop the allocators and all supporting documentation, studies or other information relied upon to determine the allocators.

* * * * *

Please refer to the electronic excel model attachment provided in Exhibit 11 for the external factor calculations. This model includes all allocation factors, all calculations performed to develop the allocators and all supporting documentation.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 20. Please provide all workpapers, calculations and supporting documentation for the functionalization and classification performed for the Company's cost of service study.

* * * * *

Please refer to Exhibit 11, Schedule 1 and the associated excel model.

**Peoples Natural Gas Company LLC
Standard Data Request
Cost of Service**

COS 21. If not provided elsewhere, please provide a detailed proof of revenues at both present and proposed rates.

* * * * *

Refer to Exhibit 3, Schedule 15, Attachments M, N, & O.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 1. Please supply copies of the following documents for the Company and, if applicable, its parent:

- a. Most recent Annual Report to shareholders (including any statistical supplements);
- b. Most recent SEC Form 10K;
- c. All SEC Form 10Q reports issued within last year.

* * * * *

- a. An Annual Report is not prepared for Peoples or its parent.
- b. Peoples and its parent are not required to file SEC Form 10K.
- c. Peoples and its parent are not required to file SEC Form 10Q.

Peoples Natural Gas Company LLC
Rate of Return

2. Please supply copies of the Company's balance sheets for each month/quarter for the last two years.

* * * * *

Please see Attachment A

Peoples Natural Gas Division

Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2022

Line No	Account Description	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022
ASSETS & OTHER DEBITS													
UTILITY PLANT:													
1	101.0 Plant in Service	\$ 3,358,319,499.02	\$ 3,405,943,392.10	\$ 3,431,725,362.63	\$ 3,448,329,021.27	\$ 3,448,329,021.27	\$ 3,448,329,021.27	\$ 3,445,986,316.26	\$ 3,445,044,809.32	\$ 3,445,008,659.07	\$ 3,438,839,152.81	\$ 3,436,805,894.64	\$ 3,449,152,744.01
2	101.1 Property Under Capital Leases	\$ 43,398,445.06	\$ 43,444,934.29	\$ 43,491,566.09	\$ 37,226,449.02	\$ 37,273,367.26	\$ 36,578,030.38	\$ 35,098,960.77	\$ 35,098,960.77	\$ 35,098,960.77	\$ 33,759,229.44	\$ 33,759,229.44	\$ 33,759,229.44
3	102.0 Gas Plant Purchased or Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,718,806.65
4	105.0 Plant Held for Future Use	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68
5	106.0 Completed Construction not Classified-Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,995,499.68	\$ 130,015,336.92	\$ 157,033,185.57	\$ 189,406,485.53
6	114.0 Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	107.0 Construction Work in Progress	\$ 89,777,546.18	\$ 73,966,328.30	\$ 84,714,533.23	\$ 72,282,671.37	\$ 77,978,434.44	\$ 95,208,188.83	\$ 138,493,496.51	\$ 175,224,335.00	\$ 112,112,357.84	\$ 127,679,111.80	\$ 130,423,108.09	\$ 124,498,962.72
8	108.0 Accumulated Depreciation-Utility Plant	\$ (994,594,335.97)	\$ (999,478,701.73)	\$ (1,003,457,764.79)	\$ (1,006,657,515.33)	\$ (1,064,049,774.95)	\$ (1,071,792,590.86)	\$ (1,077,625,818.36)	\$ (1,084,273,167.35)	\$ (1,091,941,416.70)	\$ (1,090,253,074.01)	\$ (1,099,062,497.21)	\$ (1,106,846,238.34)
9	111.0 Accumulated Amortization-Utility Plant	\$ (81,374,563.42)	\$ (82,831,018.96)	\$ (83,958,890.20)	\$ (49,767,318.44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	117.3 Gas Stored in Reservoirs and Pipelines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	TOTAL UTILITY PLANT	\$ 2,415,531,530.55	\$ 2,441,049,873.68	\$ 2,472,519,746.64	\$ 2,501,418,247.57	\$ 2,499,535,987.70	\$ 2,508,327,589.30	\$ 2,541,957,894.86	\$ 2,571,099,877.42	\$ 2,602,279,000.34	\$ 2,640,044,696.64	\$ 2,658,963,860.21	\$ 2,693,694,929.69
OTHER PROPERTY & INVESTMENTS:													
12	121.0 Non-Utility Property	\$ 6,773,273.80	\$ 7,518,499.80	\$ 7,664,935.26	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56
13	122.0 Accumulated Depreciation-Non-Utility Property	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)
14	124.0 Other Investments	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00
15	128.0 Other Special Funds	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00
16	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 11,493,153.93	\$ 12,238,379.93	\$ 12,384,815.39	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69
CURRENT & ACCRUED ASSETS:													
17	131.0 Cash	\$ 1,135,511.62	\$ 1,024,093.78	\$ 911,015.87	\$ 1,291,544.69	\$ 5,898,273.26	\$ 7,897,727.16	\$ 3,311,665.56	\$ 3,962,355.76	\$ 2,659,950.50	\$ 775,710.94	\$ 760,843.23	\$ 190,741.57
18	134.0 Other Special Deposits	\$ 1,288,318.72	\$ 1,313,329.79	\$ 1,313,340.58	\$ 1,313,351.74	\$ 1,313,362.89	\$ 1,313,372.96	\$ 1,313,384.12	\$ 1,313,394.91	\$ 1,313,480.55	\$ 1,313,750.45	\$ 1,314,193.89	\$ 1,335,087.26
19	135.0 Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	136.0 Temporary Cash Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	141.0 Notes Receivable	\$ 59,923,938.72	\$ 59,808,719.72	\$ 59,645,836.38	\$ 68,167,147.72	\$ 66,448,886.53	\$ 67,532,949.10	\$ 67,327,526.12	\$ 67,390,180.55	\$ 67,157,645.47	\$ 66,952,641.21	\$ 66,747,636.96	\$ 66,542,632.71
22	142.0 Customer Accounts Receivable	\$ 56,352,415.06	\$ 55,754,410.33	\$ 67,151,750.84	\$ 87,764,813.02	\$ 113,805,824.20	\$ 141,663,658.76	\$ 135,785,487.07	\$ 124,207,992.93	\$ 105,162,335.51	\$ 85,125,873.59	\$ 71,895,677.03	\$ 61,279,175.82
23	143.0 Other Accounts Receivable	\$ 2,015,807.22	\$ 2,930,868.04	\$ 4,969,883.91	\$ 7,747,380.47	\$ 9,222,703.13	\$ 12,600,252.42	\$ 6,825,560.44	\$ 4,112,670.81	\$ 3,128,238.63	\$ 3,350,143.68	\$ 2,452,759.45	\$ 2,851,198.91
24	144.0 Accumulated Provision for Uncollectible	\$ (33,266,138.17)	\$ (34,028,350.34)	\$ (34,929,018.38)	\$ (37,504,003.73)	\$ (38,967,751.24)	\$ (40,335,428.26)	\$ (40,191,501.71)	\$ (38,689,700.48)	\$ (37,711,813.94)	\$ (36,854,454.83)	\$ (36,172,101.07)	\$ (36,401,991.03)
25	145.0 Notes Receivable from Associated Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,627,968.40	\$ 31,627,968.40	\$ 31,627,968.40
26	146.0 Accounts Receivable from Associated Companies	\$ 3,108,643.39	\$ 2,864,703.84	\$ 3,359,354.02	\$ 4,855,306.07	\$ 7,605,345.96	\$ 12,138,327.91	\$ 26,164,368.91	\$ 28,513,680.63	\$ 16,483,039.81	\$ 3,262,185.60	\$ 2,554,433.37	\$ 4,013,425.81
27	154.0 Plant Materials & Operating Supplies	\$ 3,847,292.72	\$ 4,094,980.97	\$ 4,625,187.64	\$ 4,046,837.07	\$ 4,069,917.75	\$ 4,165,415.22	\$ 4,213,431.69	\$ 4,226,695.59	\$ 4,113,204.55	\$ 4,248,088.05	\$ 4,404,812.14	\$ 4,611,298.98
28	164.1 Gas Stored - Current	\$ 58,129,471.59	\$ 68,476,313.12	\$ 63,400,758.73	\$ 55,490,845.01	\$ 38,356,838.08	\$ 24,759,357.39	\$ 14,439,973.44	\$ 17,568,606.82	\$ 37,794,461.05	\$ 65,015,576.68	\$ 84,063,730.82	\$ 113,207,836.63
29	165.0 Prepayments	\$ 6,086,744.37	\$ 5,694,277.63	\$ 4,492,261.00	\$ 4,274,512.63	\$ 5,873,377.23	\$ 5,603,569.56	\$ 6,296,686.40	\$ 5,331,816.65	\$ 4,739,127.04	\$ 5,010,082.61	\$ 4,588,060.03	\$ 4,401,649.78
30	173.0 Accrued Utility Revenues	\$ 9,982,305.08	\$ 21,801,650.45	\$ 56,048,742.66	\$ 52,353,784.34	\$ 85,998,083.06	\$ 61,051,867.85	\$ 39,367,041.07	\$ 27,996,775.05	\$ 14,011,165.10	\$ 9,952,549.54	\$ 12,756,865.50	\$ 11,646,067.43
31	174.0 Miscellaneous Current & Accrued Assets	\$ 272,515.31	\$ 466,011.80	\$ 417,323.81	\$ 691,290.73	\$ 260,991.87	\$ 1,733,813.59	\$ 488,991.04	\$ 632,211.76	\$ 575,380.81	\$ 595,063.69	\$ 300,759.68	\$ 402,633.78
32	175.0 Derivative Instrument Assets-Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	TOTAL CURRENT & ACCRUED ASSETS	\$ 168,876,825.63	\$ 190,201,009.13	\$ 231,406,437.06	\$ 250,492,809.76	\$ 299,885,852.72	\$ 300,124,883.66	\$ 265,342,614.15	\$ 246,566,680.98	\$ 219,426,215.08	\$ 240,375,179.61	\$ 247,295,639.43	\$ 265,707,726.05
DEFERRED DEBITS:													
34	181.0 Unamortized Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,768,125.07	\$ 2,768,125.07	\$ 2,752,645.91	\$ 2,737,166.75	\$ 2,721,687.59	\$ 2,706,208.43
35	182.3 Other Regulatory Assets	\$ 337,851,889.51	\$ 337,613,752.24	\$ 335,646,506.65	\$ 368,759,443.49	\$ 365,781,442.83	\$ 365,690,944.08	\$ 435,307,526.95	\$ 435,751,885.58	\$ 436,165,799.66	\$ 432,653,851.89	\$ 432,553,347.32	\$ 432,827,755.35
36	186.0 Miscellaneous Deferred Debits	\$ 4,733,327.32	\$ 4,631,298.21	\$ 4,519,221.71	\$ 3,764,203.89	\$ 4,074,701.37	\$ 4,194,238.27	\$ 4,650,868.41	\$ 5,410,606.67	\$ 5,695,205.90	\$ 3,425,645.99	\$ 6,821,632.81	\$ 7,475,815.20
37	190.0 Accumulated Deferred Income Taxes	\$ 189,366,519.45	\$ 189,366,519.45	\$ 189,366,519.45	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46
38	191.0 Unrecovered Purchased Gas Costs	\$ 12,096,635.04	\$ 15,337,940.90	\$ 23,089,565.52	\$ 7,839,345.22	\$ (6,700,036.29)	\$ (11,227,945.14)	\$ (14,574,588.75)	\$ (17,305,201.97)	\$ (10,057,933.48)	\$ (728,983.30)	\$ 2,266,844.38	\$ 11,906,145.08
39	TOTAL DEFERRED DEBITS	\$ 544,048,371.32	\$ 546,949,510.80	\$ 552,621,813.33	\$ 380,362,994.06	\$ 363,156,109.37	\$ 358,657,238.67	\$ 428,151,933.14	\$ 426,625,416.81	\$ 434,555,719.45	\$ 438,087,682.79	\$ 444,363,513.56	\$ 454,915,925.52
40	TOTAL ASSETS & OTHER DEBITS	\$ 3,139,949,881.43	\$ 3,190,438,773.54	\$ 3,268,932,812.42	\$ 3,137,011,103.08	\$ 3,167,315,001.48	\$ 3,171,846,763.32	\$ 3,240,189,493.84	\$ 3,249,029,026.90	\$ 3,260,997,986.56	\$ 3,323,244,610.73	\$ 3,355,360,064.89	\$ 3,419,055,632.95

Peoples Natural Gas Division

Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2022

Line No	Account Description	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022
LIABILITIES & OTHER CREDITS													
PROPRIETARY CAPITAL:													
41	201.0 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	211.0 Miscellaneous Paid-In Capital	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17
43	216.0 Unappropriated Retained Earnings	\$ 166,589,049.50	\$ 166,170,675.66	\$ 189,879,485.21	\$ 225,118,246.89	\$ 269,478,599.59	\$ 302,445,342.88	\$ 355,276,555.39	\$ 371,323,542.05	\$ 373,320,103.54	\$ 367,789,323.52	\$ 363,832,201.82	\$ 357,663,462.36
44	219.0 Accumulated Other Comprehensive Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	TOTAL PROPRIETARY CAPITAL	\$ 1,209,393,034.67	\$ 1,208,974,660.83	\$ 1,232,683,470.38	\$ 1,267,922,232.06	\$ 1,312,282,584.76	\$ 1,345,249,328.05	\$ 1,398,080,540.56	\$ 1,414,127,527.22	\$ 1,416,124,088.71	\$ 1,410,593,308.69	\$ 1,406,636,186.99	\$ 1,400,467,447.53
LONG-TERM DEBT:													
46	223.0 Advances from Associated Companies	\$ 702,031,100.00	\$ 1,017,031,100.00	\$ 1,017,031,100.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00
47	TOTAL LONG-TERM DEBT	\$ 702,031,100.00	\$ 1,017,031,100.00	\$ 1,017,031,100.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00
OTHER NON-CURRENT LIABILITIES:													
48	227.0 Obligations under Capital Lease-Noncurrent	\$ 39,408,843.73	\$ 39,408,843.73	\$ 39,408,843.73	\$ 37,739,591.47	\$ 37,739,591.47	\$ 35,985,973.47	\$ 33,882,800.19	\$ 33,882,800.19	\$ 33,882,800.19	\$ 31,877,955.50	\$ 31,877,955.50	\$ 31,877,955.50
49	228.2 Accumulated Provision for Injuries and Damages	\$ 10,155,968.00	\$ 10,155,968.00	\$ 10,155,968.00	\$ 8,768,967.00	\$ 8,768,967.00	\$ 8,768,967.00	\$ 7,768,967.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,400,000.00	\$ 1,500,000.00	\$ 1,500,000.00
50	228.3 Accumulated Provision for Pensions and Benefits	\$ 19,077,567.68	\$ 18,957,988.79	\$ 18,838,409.90	\$ 18,718,831.01	\$ 18,599,252.12	\$ 18,479,673.23	\$ 18,360,094.34	\$ 18,124,949.95	\$ 11,917,094.69	\$ 10,113,725.43	\$ 8,679,539.17	\$ 8,531,068.91
51	228.4 Accumulated Miscellaneous Operating Provision	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38
52	230.0 Asset Retirement Obligation	\$ 314,701.98	\$ 315,291.77	\$ 315,882.63	\$ 316,474.64	\$ 317,067.81	\$ 317,662.14	\$ 318,257.62	\$ 318,854.26	\$ 319,452.06	\$ 320,051.02	\$ 320,651.13	\$ 321,252.40
53	TOTAL OTHER NON-CURRENT LIABILITIES	\$ 69,052,975.77	\$ 68,933,986.67	\$ 68,814,998.64	\$ 65,639,758.50	\$ 65,520,772.78	\$ 63,648,170.22	\$ 60,426,013.53	\$ 53,422,498.78	\$ 47,215,241.32	\$ 43,807,626.33	\$ 42,474,040.18	\$ 42,326,171.19
CURRENT & ACCRUED LIABILITIES:													
54	232.0 Accounts Payable	\$ 104,067,333.86	\$ 121,549,369.04	\$ 143,573,688.52	\$ 119,365,098.13	\$ 118,494,343.89	\$ 98,013,659.96	\$ 102,190,591.17	\$ 96,039,498.74	\$ 100,429,792.00	\$ 100,213,271.50	\$ 88,031,282.27	\$ 112,512,164.14
55	233.0 Notes Payable to Associated Companies	\$ 302,996,776.68	\$ 16,636,017.16	\$ 43,363,120.48	\$ 177,294,707.13	\$ 104,991,228.95	\$ 3,760,571.57	\$ (116,008,911.93)	\$ (225,856,127.80)	\$ 7,146,941.95	\$ 89,455,500.00	\$ 149,858,381.31	\$ 187,592,524.03
56	234.0 Accounts Payable to Associated Company	\$ 17,971,149.75	\$ 19,593,754.29	\$ 21,328,826.40	\$ 18,204,624.10	\$ 93,442,826.88	\$ 190,680,471.68	\$ 243,636,596.02	\$ 357,111,526.27	\$ 133,024,778.94	\$ 119,523,639.76	\$ 107,854,915.32	\$ 111,925,754.78
57	235.0 Customer Deposits	\$ 2,546,478.04	\$ 2,710,253.81	\$ 2,786,210.86	\$ 2,923,881.27	\$ 3,005,706.95	\$ 3,073,814.09	\$ 3,153,048.50	\$ 2,987,675.23	\$ 3,078,912.89	\$ 3,122,943.02	\$ 3,171,965.03	\$ 3,242,787.22
58	236.0 Taxes Accrued	\$ 4,434,085.26	\$ 4,369,259.84	\$ 4,312,415.90	\$ (8,186,824.32)	\$ (8,103,077.75)	\$ (8,079,521.36)	\$ 5,528,026.51	\$ 4,945,276.02	\$ 5,018,551.83	\$ 2,458,814.67	\$ 2,510,259.29	\$ 2,529,676.99
59	237.0 Interest Accrued	\$ 32,748.94	\$ 26,323.15	\$ 21,052.03	\$ 32,764.07	\$ 26,992.51	\$ 20,792.96	\$ 47,323.79	\$ 39,476.95	\$ 32,112.87	\$ 45,533.75	\$ 40,110.38	\$ 31,525.83
60	238.0 Dividends Declared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	241.0 Tax Collections Payable	\$ (23,406.89)	\$ (30,606.00)	\$ 227,776.32	\$ 627,718.02	\$ 750,501.43	\$ 1,033,124.47	\$ 734,353.80	\$ 545,153.07	\$ 278,453.18	\$ 97,596.14	\$ 110,724.61	\$ 156,924.65
62	242.0 Miscellaneous Current & Accrued Liabilities	\$ 27,292,722.55	\$ 27,898,223.63	\$ 31,223,809.85	\$ 30,257,664.49	\$ 15,704,348.15	\$ 13,308,705.54	\$ 25,854,213.38	\$ 30,131,940.89	\$ 32,757,667.71	\$ 33,538,881.47	\$ 34,194,203.99	\$ 37,428,477.51
63	243.0 Obligations under Capital Lease-Current	\$ 6,551,774.66	\$ 6,551,774.66	\$ 6,551,774.66	\$ 6,604,625.05	\$ 6,604,625.05	\$ 6,604,625.05	\$ 7,110,586.16	\$ 7,110,586.16	\$ 7,110,586.16	\$ 7,563,576.60	\$ 7,563,576.60	\$ 7,563,576.60
64	244.0 Derivative Instrument Liabilities-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	TOTAL CURRENT & ACCRUED LIABILITIES	\$ 465,869,662.85	\$ 199,304,369.58	\$ 253,388,675.02	\$ 347,124,257.94	\$ 334,917,496.06	\$ 308,416,243.96	\$ 272,245,827.40	\$ 273,055,005.53	\$ 288,877,797.53	\$ 356,019,756.91	\$ 393,335,418.80	\$ 462,983,411.75
DEFERRED CREDITS:													
66	252.0 Customer Advances for Construction	\$ 622,085.92	\$ 789,552.61	\$ 819,998.66	\$ 928,883.04	\$ 928,883.04	\$ 990,372.04	\$ 1,401,346.78	\$ 1,446,772.74	\$ 1,486,812.74	\$ 2,204,868.37	\$ 2,256,903.47	\$ 2,315,998.47
67	255.0 Accumulated Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	253.0 Other Deferred Credits	\$ 15,497,303.77	\$ 16,060,264.46	\$ 16,002,798.63	\$ 13,564,731.54	\$ 12,027,586.17	\$ 11,508,811.71	\$ 11,878,732.70	\$ 11,109,911.45	\$ 11,407,054.77	\$ 11,347,919.31	\$ 11,185,106.87	\$ 11,129,640.56
69	254.0 Other Regulatory Liabilities	\$ 261,839,374.45	\$ 263,700,495.39	\$ 264,547,427.09	\$ 248,610,922.22	\$ 248,417,360.89	\$ 248,813,519.56	\$ 235,426,619.89	\$ 235,136,898.20	\$ 235,156,578.51	\$ 230,622,354.24	\$ 230,823,631.70	\$ 231,184,186.57
70	282.0 Accumulated Deferred Income Taxes-Other Property	\$ 282,199,943.00	\$ 282,199,943.00	\$ 282,199,943.00	\$ 441,672,782.73	\$ 441,672,782.73	\$ 441,672,782.73	\$ 516,404,709.88	\$ 516,404,709.88	\$ 516,404,709.88	\$ 520,235,724.57	\$ 520,235,724.57	\$ 520,235,724.57
71	283.0 Accumulated Deferred Income Taxes-Other	\$ 133,444,401.00	\$ 133,444,401.00	\$ 133,444,401.00	\$ (176,028,064.95)	\$ (176,028,064.95)	\$ (176,028,064.95)	\$ (183,249,896.90)	\$ (183,249,896.90)	\$ (183,249,896.90)	\$ (179,162,547.69)	\$ (179,162,547.69)	\$ (179,162,547.69)
72	TOTAL DEFERRED CREDITS	\$ 693,603,108.14	\$ 696,194,656.46	\$ 697,014,568.38	\$ 528,749,254.58	\$ 527,018,547.88	\$ 526,957,421.09	\$ 581,861,512.35	\$ 580,848,395.37	\$ 581,205,259.00	\$ 585,248,318.80	\$ 585,338,818.92	\$ 585,703,002.48
73	TOTAL LIABILITIES & OTHER CREDITS	\$ 3,139,949,881.43	\$ 3,190,438,773.54	\$ 3,268,932,812.42	\$ 3,137,011,103.08	\$ 3,167,315,001.48	\$ 3,171,846,763.32	\$ 3,240,189,493.84	\$ 3,249,029,026.90	\$ 3,260,997,986.56	\$ 3,323,244,610.73	\$ 3,355,360,064.89	\$ 3,419,055,632.95

Peoples Natural Gas Division

Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2023

Line No	Account Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
ASSETS & OTHER DEBITS													
UTILITY PLANT:													
1	101.0 Plant in Service	\$ 3,446,777,243.88	\$ 3,451,631,617.96	\$ 3,452,709,722.95	\$ 3,440,561,399.22	\$ 3,441,169,505.21	\$ 3,454,426,083.35	\$ 3,475,965,343.89	\$ 3,493,482,873.98	\$ 3,524,978,924.29	\$ 3,567,109,539.97	\$ 3,581,434,186.84	\$ 3,667,803,871.45
2	101.1 Property Under Capital Leases	\$ 32,411,613.53	\$ 32,411,613.53	\$ 32,411,613.53	\$ 31,061,063.71	\$ 31,061,063.71	\$ 31,061,063.71	\$ 29,276,307.60	\$ 29,276,307.60	\$ 29,276,307.60	\$ 27,979,640.00	\$ 27,979,640.00	\$ 27,979,640.00
3	105.0 Plant Held for Future Use	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68
4	106.0 Completed Construction not Classified-Gas	\$ 231,901,112.63	\$ 263,563,794.78	\$ 277,090,041.78	\$ 320,031,493.03	\$ 334,731,607.56	\$ 344,982,556.98	\$ 351,663,364.64	\$ 373,612,634.91	\$ 381,546,424.67	\$ 398,257,510.06	\$ 414,113,580.69	\$ 372,715,491.19
5	114.0 Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	107.0 Construction Work in Progress	\$ 121,243,863.49	\$ 118,692,306.15	\$ 134,948,086.82	\$ 123,839,995.63	\$ 127,486,148.91	\$ 128,238,908.78	\$ 135,682,714.05	\$ 136,312,734.91	\$ 143,034,566.56	\$ 137,498,322.67	\$ 140,025,089.07	\$ 147,462,925.52
7	108.0 Accumulated Depreciation-Utility Plant	\$ (1,108,371,134.10)	\$ (1,115,615,556.30)	\$ (1,121,284,228.86)	\$ (1,111,219,231.40)	\$ (1,118,371,136.25)	\$ (1,126,126,554.41)	\$ (1,132,168,089.33)	\$ (1,138,287,526.21)	\$ (1,145,323,860.16)	\$ (1,152,834,976.55)	\$ (1,160,553,077.96)	\$ (1,162,791,848.57)
8	111.0 Accumulated Amortization-Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	117.3 Gas Stored in Reservoirs and Pipelines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	TOTAL UTILITY PLANT	\$ 2,723,967,639.11	\$ 2,750,688,715.80	\$ 2,775,880,175.90	\$ 2,804,279,659.87	\$ 2,816,082,128.82	\$ 2,832,586,998.09	\$ 2,860,424,580.53	\$ 2,894,401,964.87	\$ 2,933,517,302.64	\$ 2,978,014,975.83	\$ 3,003,004,358.32	\$ 3,053,175,019.27
OTHER PROPERTY & INVESTMENTS:													
11	121.0 Non-Utility Property	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56
12	122.0 Accumulated Depreciation-Non-Utility Property	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)
13	124.0 Other Investments	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00
14	128.0 Other Special Funds	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00	\$ 229,200.00
15	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69	\$ 4,737,051.69
CURRENT & ACCRUED ASSETS:													
16	131.0 Cash	\$ 862,866.10	\$ 1,714,442.05	\$ 939,647.75	\$ 2,526,656.72	\$ 3,029,752.99	\$ 9,605,956.53	\$ 2,725,124.10	\$ 4,405,624.61	\$ 2,218,159.75	\$ 1,846,060.42	\$ 1,673,508.07	\$ 903,090.23
17	134.0 Other Special Deposits	\$ 1,335,962.08	\$ 1,337,347.45	\$ 1,339,380.95	\$ 1,341,810.19	\$ 1,344,488.29	\$ 1,347,123.86	\$ 1,350,126.28	\$ 1,353,177.94	\$ 1,356,471.91	\$ 1,359,705.14	\$ 1,363,054.12	\$ 1,366,584.99
18	135.0 Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	136.0 Temporary Cash Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	141.0 Notes Receivable	\$ 66,337,628.46	\$ 66,132,624.21	\$ 65,927,619.96	\$ 65,721,729.48	\$ 65,512,034.81	\$ 65,302,340.14	\$ 65,092,645.47	\$ 64,882,950.80	\$ 64,673,256.13	\$ 64,460,333.50	\$ 64,247,410.87	\$ 64,034,488.24
21	142.0 Customer Accounts Receivable	\$ 57,126,437.81	\$ 65,387,776.11	\$ 75,820,748.43	\$ 119,446,237.51	\$ 143,050,365.37	\$ 158,444,132.22	\$ 162,369,933.27	\$ 138,563,733.23	\$ 105,262,185.17	\$ 84,819,009.33	\$ 72,725,802.23	\$ 63,457,010.04
22	143.0 Other Accounts Receivable	\$ 3,161,735.66	\$ 3,529,619.45	\$ 7,267,523.93	\$ 13,096,651.46	\$ 12,379,206.43	\$ 10,629,578.24	\$ 7,539,204.09	\$ 3,147,716.90	\$ 4,808,607.18	\$ 2,697,030.73	\$ 2,969,370.56	\$ 3,287,429.15
23	144.0 Accumulated Provision for Uncollectible	\$ (36,946,791.25)	\$ (38,647,184.14)	\$ (39,902,398.35)	\$ (42,121,100.31)	\$ (43,256,490.42)	\$ (44,118,560.47)	\$ (45,279,997.12)	\$ (43,651,454.23)	\$ (40,511,356.82)	\$ (39,091,742.70)	\$ (37,954,059.08)	\$ (37,190,784.02)
24	145.0 Notes Receivable from Associated Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,683,030.15	\$ 66,427,723.65	\$ 73,510,868.01	\$ 42,486,617.04	\$ 4,864,289.62	\$ -
25	146.0 Accounts Receivable from Associated Companies	\$ 2,684,418.29	\$ 2,306,360.23	\$ 3,466,840.72	\$ 14,340,665.06	\$ 3,910,665.31	\$ 3,293,735.13	\$ 4,610,542.59	\$ 3,396,617.15	\$ 3,611,416.75	\$ 4,882,438.28	\$ 4,817,458.42	\$ 4,931,500.42
26	154.0 Plant Materials & Operating Supplies	\$ 4,728,238.05	\$ 4,635,778.40	\$ 4,788,073.11	\$ 4,959,241.24	\$ 4,943,519.32	\$ 4,905,178.35	\$ 4,990,677.55	\$ 4,988,535.52	\$ 5,018,001.62	\$ 5,020,657.34	\$ 4,949,818.36	\$ 4,988,451.68
27	164.1 Gas Stored - Current	\$ 138,544,067.84	\$ 150,044,386.47	\$ 139,994,064.24	\$ 121,180,022.14	\$ 88,929,590.86	\$ 66,662,101.03	\$ 40,952,075.68	\$ 42,774,859.43	\$ 47,322,841.72	\$ 52,087,458.37	\$ 56,783,008.17	\$ 58,570,103.61
28	165.0 Prepayments	\$ 3,881,693.65	\$ 3,365,485.00	\$ 4,251,028.81	\$ 5,838,441.71	\$ 5,553,033.04	\$ 5,705,462.73	\$ 7,303,592.15	\$ 6,511,270.73	\$ 5,799,010.82	\$ 5,791,037.74	\$ 5,147,888.17	\$ 6,156,994.90
29	173.0 Accrued Utility Revenues	\$ 15,934,623.87	\$ 33,684,644.42	\$ 65,336,403.73	\$ 90,534,747.10	\$ 73,299,651.22	\$ 51,593,050.64	\$ 47,016,124.63	\$ 21,690,777.96	\$ 13,269,630.76	\$ 9,222,740.18	\$ 9,140,786.44	\$ 8,797,833.36
30	174.0 Miscellaneous Current & Accrued Assets	\$ 459,463.71	\$ 103,471.20	\$ 74,187.65	\$ 347,775.73	\$ 117,498.46	\$ 36,865.43	\$ 622,615.94	\$ 554,939.17	\$ 194,970.05	\$ 136,047.04	\$ 156,863.65	\$ 144,517.67
31	175.0 Derivative Instrument Assets-Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	TOTAL CURRENT & ACCRUED ASSETS	\$ 258,110,344.27	\$ 293,594,750.85	\$ 329,303,120.93	\$ 397,212,878.03	\$ 358,813,315.68	\$ 333,406,963.83	\$ 350,975,694.78	\$ 315,046,472.86	\$ 286,534,063.05	\$ 235,717,392.41	\$ 190,885,199.57	\$ 179,447,220.27
DEFERRED DEBITS:													
33	181.0 Unamortized Debt Expense	\$ 2,690,729.27	\$ 2,675,250.11	\$ 2,659,770.95	\$ 5,596,555.66	\$ 5,596,555.66	\$ 5,596,555.66	\$ 5,596,555.66	\$ 5,596,555.66	\$ 5,596,555.66	\$ 5,596,555.66	\$ 5,596,555.66	\$ 5,596,555.66
34	182.3 Other Regulatory Assets	\$ 355,787,365.43	\$ 354,745,005.88	\$ 352,401,787.45	\$ 375,316,991.17	\$ 369,235,546.17	\$ 369,483,173.30	\$ 451,713,513.12	\$ 451,693,747.61	\$ 451,613,075.87	\$ 462,565,416.22	\$ 461,663,849.55	\$ 467,530,957.13
35	186.0 Miscellaneous Deferred Debits	\$ 8,077,588.70	\$ 8,391,052.67	\$ 10,512,389.06	\$ 11,278,628.35	\$ 12,200,371.74	\$ 12,314,763.20	\$ 12,170,844.42	\$ 12,323,466.53	\$ 12,687,529.86	\$ 13,178,409.88	\$ 13,842,586.32	\$ 13,770,464.59
36	190.0 Accumulated Deferred Income Taxes	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46	\$ 1.46
37	191.0 Unrecovered Purchased Gas Costs	\$ 19,339,097.31	\$ 10,269,355.72	\$ (89,837.45)	\$ (28,955,391.89)	\$ (51,744,648.85)	\$ (76,654,009.39)	\$ (95,924,499.88)	\$ (98,954,944.58)	\$ (97,256,004.74)	\$ (94,270,108.48)	\$ (89,133,379.15)	\$ (84,256,079.24)
38	TOTAL DEFERRED DEBITS	\$ 385,894,782.17	\$ 376,080,665.84	\$ 365,484,111.47	\$ 363,236,784.75	\$ 335,287,826.18	\$ 310,740,484.23	\$ 373,556,414.78	\$ 370,658,826.68	\$ 372,641,158.11	\$ 586,943,011.40	\$ 591,842,350.50	\$ 602,514,636.26
39	TOTAL ASSETS & OTHER DEBITS	\$ 3,372,709,817.24	\$ 3,425,101,184.18	\$ 3,475,404,459.99	\$ 3,569,466,374.34	\$ 3,514,920,322.37	\$ 3,481,471,497.84	\$ 3,589,693,741.78	\$ 3,584,844,316.10	\$ 3,597,429,575.49	\$ 3,805,412,431.33	\$ 3,790,468,960.08	\$ 3,839,873,927.49

Peoples Natural Gas Division

Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2023

Line No	Account Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
LIABILITIES & OTHER CREDITS													
PROPRIETARY CAPITAL:													
40	201.0 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	211.0 Miscellaneous Paid-In Capital	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17	\$ 1,042,803,985.17
42	216.0 Unappropriated Retained Earnings	\$ 356,659,090.98	\$ 362,408,907.68	\$ 376,537,604.46	\$ 412,561,636.31	\$ 441,490,039.06	\$ 464,378,633.69	\$ 526,740,673.74	\$ 538,329,854.80	\$ 543,255,385.85	\$ 545,662,334.58	\$ 540,496,795.98	\$ 542,076,207.61
43	219.0 Accumulated Other Comprehensive Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	TOTAL PROPRIETARY CAPITAL	\$ 1,399,463,076.15	\$ 1,405,212,892.85	\$ 1,419,341,589.63	\$ 1,455,365,621.48	\$ 1,484,294,024.23	\$ 1,507,182,618.86	\$ 1,569,544,658.91	\$ 1,581,133,839.97	\$ 1,586,059,371.02	\$ 1,588,466,319.75	\$ 1,583,300,781.15	\$ 1,584,880,192.78
LONG-TERM DEBT:													
45	223.0 Advances from Associated Companies	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 1,017,829,200.00	\$ 1,017,829,200.00	\$ 1,017,829,200.00	\$ 1,017,829,200.00	\$ 1,017,829,200.00	\$ 1,017,829,200.00	\$ 1,017,829,200.00	\$ 1,017,829,200.00	\$ 1,017,829,200.00
46	225.0 Unamortized premium on long-term debt.	\$ -	\$ -	\$ -	\$ -	\$ 30,453.16	\$ 60,906.32	\$ 91,359.48	\$ 121,812.64	\$ 152,265.80	\$ 182,718.96	\$ 213,172.12	\$ 243,625.28
47	TOTAL LONG-TERM DEBT	\$ 927,575,600.00	\$ 927,575,600.00	\$ 927,575,600.00	\$ 1,017,829,200.00	\$ 1,017,859,653.16	\$ 1,017,890,106.32	\$ 1,017,920,559.48	\$ 1,017,951,012.64	\$ 1,017,981,465.80	\$ 1,018,011,918.96	\$ 1,018,042,372.12	\$ 1,018,072,825.28
OTHER NON-CURRENT LIABILITIES:													
48	227.0 Obligations under Capital Lease-Noncurrent	\$ 29,865,020.38	\$ 29,865,020.38	\$ 29,865,020.38	\$ 27,843,924.85	\$ 27,843,924.85	\$ 29,930,870.36	\$ 28,166,221.82	\$ 28,166,221.82	\$ 28,166,221.82	\$ 26,180,470.17	\$ 26,180,470.17	\$ 26,180,470.17
49	228.2 Accumulated Provision for Injuries and Damages	\$ 1,400,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,931,623.00	\$ 1,931,623.00	\$ 1,931,623.00	\$ 1,931,623.00	\$ 1,663,748.00	\$ 1,119,700.00	\$ 1,119,700.00	\$ 1,000,000.00	\$ 1,000,000.00
50	228.3 Accumulated Provision for Pensions and Benefits	\$ 8,382,598.65	\$ 8,234,128.39	\$ 8,085,658.13	\$ 8,440,600.87	\$ 8,440,600.87	\$ 8,457,595.31	\$ 8,276,507.81	\$ 8,221,810.13	\$ 8,167,112.45	\$ 8,112,414.77	\$ 8,057,717.09	\$ 8,003,019.41
51	228.4 Accumulated Miscellaneous Operating Provision	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38
52	230.0 Asset Retirement Obligation	\$ 321,854.83	\$ 322,458.42	\$ 323,063.17	\$ 6,889.96	\$ 6,918.96	\$ 6,948.08	\$ 6,977.32	\$ 7,006.68	\$ -	\$ -	\$ -	\$ -
53	TOTAL OTHER NON-CURRENT LIABILITIES	\$ 40,065,368.24	\$ 39,517,501.57	\$ 39,369,636.06	\$ 38,318,933.06	\$ 38,318,962.06	\$ 40,422,931.13	\$ 38,477,224.33	\$ 38,154,681.01	\$ 37,548,928.65	\$ 35,508,479.32	\$ 35,334,081.64	\$ 35,279,383.96
CURRENT & ACCRUED LIABILITIES:													
54	232.0 Accounts Payable	\$ 132,150,726.42	\$ 136,536,863.67	\$ 131,215,946.51	\$ 143,674,402.31	\$ 103,058,226.18	\$ 85,851,891.89	\$ 86,070,661.74	\$ 75,665,610.67	\$ 83,149,442.85	\$ 91,962,657.23	\$ 88,425,722.71	\$ 108,800,183.01
55	233.0 Notes Payable to Associated Companies	\$ 203,178,604.38	\$ 238,423,655.98	\$ 261,493,375.69	\$ 202,023,991.39	\$ 166,143,180.20	\$ 146,428,433.65	\$ 144,746,400.00	\$ 144,746,400.00	\$ 144,746,400.00	\$ 144,746,400.00	\$ 144,746,400.00	\$ 165,091,453.94
56	234.0 Accounts Payable to Associated Company	\$ 111,295,724.98	\$ 119,508,120.41	\$ 134,570,210.79	\$ 130,914,620.06	\$ 131,965,561.72	\$ 109,784,664.75	\$ 118,837,548.27	\$ 108,525,455.44	\$ 112,107,072.52	\$ 107,986,196.97	\$ 98,534,464.21	\$ 110,873,149.66
57	235.0 Customer Deposits	\$ 3,339,292.61	\$ 3,428,936.90	\$ 3,581,909.90	\$ 3,648,897.87	\$ 3,657,165.72	\$ 3,675,350.75	\$ 3,646,230.34	\$ 3,375,820.68	\$ 3,269,304.03	\$ 3,327,427.27	\$ 3,260,198.03	\$ 3,227,345.18
58	236.0 Taxes Accrued	\$ (2,232,406.61)	\$ (2,159,293.93)	\$ (2,090,065.47)	\$ (13,245,593.77)	\$ (13,166,531.48)	\$ (13,141,342.54)	\$ (31,438,940.45)	\$ (31,348,331.47)	\$ (32,128,235.75)	\$ (43,275,822.67)	\$ (43,202,743.59)	\$ (43,176,523.80)
59	237.0 Interest Accrued	\$ 45,262.76	\$ 37,449.72	\$ 30,767.27	\$ 60,969.96	\$ 54,182.65	\$ 47,688.29	\$ 59,167.13	\$ 42,645.98	\$ 28,976.72	\$ 51,953.58	\$ 38,818.38	\$ 25,348.55
60	238.0 Dividends Declared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	241.0 Tax Collections Payable	\$ 156,183.95	\$ 350,555.58	\$ 473,870.36	\$ 919,857.28	\$ 1,159,087.65	\$ 768,543.70	\$ 730,642.62	\$ 299,397.05	\$ 91,391.57	\$ 35,136.22	\$ 54,488.93	\$ (10,901.58)
62	242.0 Miscellaneous Current & Accrued Liabilities	\$ 35,066,217.39	\$ 33,304,358.98	\$ 32,170,277.04	\$ 26,092,755.87	\$ 21,605,251.99	\$ 24,314,186.83	\$ 27,486,885.46	\$ 35,930,092.22	\$ 34,818,779.96	\$ 36,693,196.97	\$ 40,370,419.66	\$ 34,171,358.05
63	243.0 Obligations under Capital Lease-Current	\$ 8,016,772.89	\$ 8,016,772.89	\$ 8,016,772.89	\$ 8,475,195.68	\$ 8,475,195.68	\$ 6,388,250.17	\$ 6,137,139.50	\$ 6,137,139.50	\$ 6,137,139.50	\$ 6,614,100.63	\$ 6,614,100.63	\$ 6,614,100.63
64	244.0 Derivative Instrument Liabilities-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	TOTAL CURRENT & ACCRUED LIABILITIES	\$ 491,016,378.57	\$ 537,447,420.20	\$ 569,463,064.98	\$ 502,565,096.65	\$ 422,951,320.31	\$ 364,117,667.49	\$ 356,275,734.61	\$ 343,374,230.07	\$ 352,220,271.40	\$ 348,141,246.20	\$ 338,841,868.96	\$ 385,615,513.64
DEFERRED CREDITS:													
66	252.0 Customer Advances for Construction	\$ 2,809,337.44	\$ 2,810,948.49	\$ 3,001,203.29	\$ 3,049,176.08	\$ 3,069,397.45	\$ 3,086,183.01	\$ 3,557,576.54	\$ 3,474,521.76	\$ 3,505,191.76	\$ 3,526,995.76	\$ 3,529,354.76	\$ 3,607,794.76
67	255.0 Accumulated Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	253.0 Other Deferred Credits	\$ 11,075,787.76	\$ 11,471,947.84	\$ 11,416,689.21	\$ 9,932,981.37	\$ 10,297,101.09	\$ 9,697,581.40	\$ 10,004,776.84	\$ 8,947,248.24	\$ 9,328,085.82	\$ 9,122,699.59	\$ 9,048,901.25	\$ 7,559,663.99
69	254.0 Other Regulatory Liabilities	\$ 227,830,621.88	\$ 228,362,832.63	\$ 232,534,636.22	\$ 226,737,927.10	\$ 222,462,425.47	\$ 223,406,971.03	\$ 214,820,490.65	\$ 212,716,061.99	\$ 211,693,540.62	\$ 204,839,287.88	\$ 204,576,116.33	\$ 207,063,069.21
70	282.0 Accumulated Deferred Income Taxes-Other Property	\$ 519,051,920.91	\$ 518,880,314.31	\$ 518,880,314.31	\$ 551,813,036.31	\$ 551,813,036.31	\$ 551,813,036.31	\$ 629,575,258.31	\$ 629,575,258.31	\$ 629,575,258.31	\$ 629,575,258.31	\$ 629,575,258.31	\$ 629,575,258.31
71	283.0 Accumulated Deferred Income Taxes-Other	\$ (246,178,273.71)	\$ (246,178,273.71)	\$ (246,178,273.71)	\$ (236,145,597.71)	\$ (236,145,597.71)	\$ (236,145,597.71)	\$ (250,482,537.89)	\$ (250,482,537.89)	\$ (250,482,537.89)	\$ (250,482,537.89)	\$ (250,482,537.89)	\$ (250,482,537.89)
72	TOTAL DEFERRED CREDITS	\$ 514,589,394.28	\$ 515,347,769.56	\$ 519,654,569.32	\$ 555,387,523.15	\$ 551,496,362.61	\$ 551,858,174.04	\$ 607,475,564.45	\$ 604,230,552.41	\$ 603,619,538.62	\$ 615,284,467.10	\$ 614,949,856.21	\$ 616,026,011.83
73	TOTAL LIABILITIES & OTHER CREDITS	\$ 3,372,709,817.24	\$ 3,425,101,184.18	\$ 3,475,404,459.99	\$ 3,569,466,374.34	\$ 3,514,920,322.37	\$ 3,481,471,497.84	\$ 3,589,693,741.78	\$ 3,584,844,316.10	\$ 3,597,429,575.49	\$ 3,805,412,431.33	\$ 3,790,468,960.08	\$ 3,839,873,927.49

**Peoples Gas Division
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2022**

Line No	Account Description	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022
ASSETS & OTHER DEBITS													
UTILITY PLANT:													
1	101.0 Plant in Service	\$ 413,041,474.42	\$ 415,512,322.27	\$ 419,447,583.98	\$ 424,007,480.51	\$ 424,007,480.51	\$ 424,006,792.08	\$ 424,005,442.57	\$ 423,588,663.53	\$ 423,588,663.53	\$ 421,502,540.33	\$ 421,125,124.93	\$ 421,306,379.48
2	101.1 Property Under Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	102.0 Gas Plant Purchased or Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	105.0 Plant Held for Future Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	106.0 Completed Construction not Classified-Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,568,101.89	\$ 12,057,749.38	\$ 15,343,871.35	\$ 19,625,061.16
6	114.0 Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	107.0 Construction Work in Progress	\$ 7,666,249.37	\$ 9,113,765.15	\$ 9,268,732.79	\$ 7,843,130.00	\$ 8,321,633.18	\$ 10,552,276.65	\$ 13,948,050.85	\$ 17,095,741.61	\$ 18,424,906.87	\$ 10,949,372.03	\$ 11,714,035.18	\$ 10,903,694.96
8	108.0 Accumulated Depreciation-Utility Plant	\$ (128,013,133.07)	\$ (128,577,518.16)	\$ (129,185,559.32)	\$ (129,248,830.52)	\$ (144,504,524.80)	\$ (145,518,225.39)	\$ (146,532,529.94)	\$ (147,129,342.17)	\$ (148,142,511.17)	\$ (146,629,013.01)	\$ (147,674,170.25)	\$ (148,700,303.13)
9	111.0 Accumulated Amortization-Utility Plant	\$ (13,929,684.53)	\$ (14,178,994.18)	\$ (14,398,969.27)	\$ (14,234,512.25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	117.3 Gas Stored in Reservoirs and Pipelines	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00
11	TOTAL UTILITY PLANT	\$ 278,816,739.19	\$ 281,921,408.08	\$ 285,183,621.18	\$ 288,419,100.74	\$ 287,876,421.89	\$ 289,092,676.34	\$ 291,472,796.48	\$ 293,606,895.97	\$ 295,490,994.12	\$ 297,932,481.73	\$ 300,560,694.21	\$ 303,186,665.47
OTHER PROPERTY & INVESTMENTS:													
12	121.0 Non-Utility Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	122.0 Accumulated Depreciation-Non-Utility Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	124.0 Other Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	128.0 Other Special Funds	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00
16	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00
CURRENT & ACCRUED ASSETS:													
17	131.0 Cash	\$ 180,010.74	\$ 139,072.70	\$ 131,995.47	\$ 218,628.83	\$ 821,263.51	\$ 1,066,586.31	\$ 462,084.66	\$ 608,006.11	\$ 536,272.55	\$ 378,285.57	\$ 438,708.12	\$ 402,359.40
18	134.0 Other Special Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	135.0 Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	136.0 Temporary Cash Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	141.0 Notes Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	142.0 Customer Accounts Receivable	\$ 5,363,357.83	\$ 5,035,108.51	\$ 6,545,523.77	\$ 8,981,250.86	\$ 11,849,471.24	\$ 15,255,593.70	\$ 14,804,292.69	\$ 13,091,063.43	\$ 11,271,575.28	\$ 9,358,507.09	\$ 7,744,918.69	\$ 6,807,244.67
23	143.0 Other Accounts Receivable	\$ 1,404.25	\$ 17,267.14	\$ (15,351.56)	\$ (6,818.84)	\$ (343.08)	\$ 4,235.95	\$ (10,054.90)	\$ (7,935.57)	\$ (5,604.13)	\$ 3,892.15	\$ 6,837.66	\$ 12,203.19
24	144.0 Accumulated Provision for Uncollectible	\$ (2,782,492.87)	\$ (2,812,600.46)	\$ (2,967,669.28)	\$ (3,111,035.78)	\$ (3,313,704.03)	\$ (3,368,613.21)	\$ (4,375,783.25)	\$ (4,181,480.37)	\$ (4,018,244.50)	\$ (3,942,876.74)	\$ (3,859,513.88)	\$ (4,014,839.45)
25	145.0 Notes Receivable from Associated Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	146.0 Accounts Receivable from Associated Companies	\$ 934,741.49	\$ 1,230,889.69	\$ 774,394.43	\$ 836,995.20	\$ 1,306,522.01	\$ 2,208,681.25	\$ 2,440,747.19	\$ 2,839,532.06	\$ 684,670.48	\$ 486,021.38	\$ 392,051.05	\$ 1,004,561.01
27	154.0 Plant Materials & Operating Supplies	\$ 658,065.71	\$ 709,123.37	\$ 713,140.36	\$ 623,814.22	\$ 624,856.72	\$ 618,843.52	\$ 651,265.98	\$ 633,732.19	\$ 645,940.40	\$ 739,232.00	\$ 745,000.50	\$ 745,712.21
28	164.1 Gas Stored - Current	\$ 12,260,393.58	\$ 14,843,977.47	\$ 12,780,684.01	\$ 11,189,236.41	\$ 7,074,967.45	\$ 4,453,840.26	\$ 2,815,070.58	\$ 3,230,455.40	\$ 6,594,000.17	\$ 10,608,041.19	\$ 16,197,583.44	\$ 22,376,570.74
29	165.0 Prepayments	\$ 404,483.40	\$ 380,969.52	\$ 330,573.23	\$ 310,304.78	\$ 432,660.19	\$ 426,032.34	\$ 464,286.53	\$ 407,418.30	\$ 354,840.67	\$ 356,527.47	\$ 328,366.77	\$ 289,031.40
30	173.0 Accrued Utility Revenues	\$ 1,079,649.68	\$ 2,435,106.51	\$ 6,540,289.15	\$ 6,267,789.24	\$ 10,538,065.84	\$ 7,262,100.75	\$ 4,893,253.61	\$ 3,597,391.89	\$ 1,662,544.77	\$ 1,199,899.11	\$ 1,480,244.33	\$ 1,328,054.83
31	174.0 Miscellaneous Current & Accrued Assets	\$ 515,850.61	\$ 120,055.05	\$ 55,000.35	\$ -	\$ 303,453.70	\$ 1,757,424.03	\$ 590,210.10	\$ 755,804.63	\$ 2,043,367.35	\$ 2,773,276.74	\$ 1,693,198.61	\$ 1,944,847.97
32	175.0 Derivative Instrument Assets-Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	TOTAL CURRENT & ACCRUED ASSETS	\$ 18,615,464.42	\$ 22,098,969.50	\$ 24,888,579.93	\$ 25,310,164.92	\$ 29,637,213.55	\$ 29,684,724.90	\$ 22,735,373.19	\$ 20,973,988.07	\$ 19,769,363.04	\$ 42,151,564.80	\$ 33,367,281.79	\$ 28,841,652.04
DEFERRED DEBITS:													
34	181.0 Unamortized Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746,938.51	\$ 746,938.52	\$ 742,761.61	\$ 738,584.70	\$ 734,407.79	\$ 730,230.88
35	182.3 Other Regulatory Assets	\$ 15,836,803.83	\$ 15,779,048.03	\$ 15,627,107.82	\$ 18,670,950.10	\$ 18,601,796.97	\$ 18,532,643.84	\$ 18,076,516.46	\$ 17,824,014.66	\$ 17,713,201.28	\$ 19,547,328.04	\$ 19,436,514.66	\$ 19,325,701.28
36	186.0 Miscellaneous Deferred Debits	\$ 2,542,379.74	\$ 2,554,425.99	\$ 2,562,737.76	\$ 2,574,784.01	\$ 2,609,250.33	\$ 2,643,332.89	\$ 2,823,718.33	\$ 3,200,113.97	\$ 3,313,546.84	\$ 2,947,691.82	\$ 3,515,579.83	\$ 3,764,873.80
37	190.0 Accumulated Deferred Income Taxes	\$ (236,294.00)	\$ (236,294.00)	\$ (236,294.00)	\$ 0.72	\$ 0.72	\$ 0.72	\$ 5,368.34	\$ 5,368.34	\$ 5,368.34	\$ 0.34	\$ 0.34	\$ 0.34
38	191.0 Unrecovered Purchased Gas Costs	\$ 815,415.55	\$ 1,858,547.38	\$ 2,580,185.40	\$ 1,820,569.79	\$ 241,778.50	\$ (1,705,426.96)	\$ (1,631,991.41)	\$ (552,893.70)	\$ 247,771.47	\$ 1,130,443.53	\$ 1,986,292.77	\$ 4,549,583.88
39	TOTAL DEFERRED DEBITS	\$ 18,958,305.12	\$ 19,955,727.40	\$ 20,533,736.98	\$ 23,066,304.62	\$ 21,452,826.52	\$ 19,470,550.49	\$ 20,020,550.23	\$ 21,223,541.79	\$ 22,022,649.54	\$ 24,364,048.43	\$ 25,672,795.39	\$ 28,370,390.18
40	TOTAL ASSETS & OTHER DEBITS	\$ 316,409,308.73	\$ 323,994,904.98	\$ 330,624,738.09	\$ 336,814,370.28	\$ 338,985,261.96	\$ 338,266,751.73	\$ 334,247,519.90	\$ 335,823,225.83	\$ 337,301,806.70	\$ 364,466,894.96	\$ 359,619,571.39	\$ 360,417,507.69

**Peoples Gas Division
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2022**

Line No	Account Description	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022
LIABILITIES & OTHER CREDITS													
PROPRIETARY CAPITAL:													
41	201.0 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	211.0 Miscellaneous Paid-In Capital	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25
43	216.0 Unappropriated Retained Earnings	\$ (6,145,574.10)	\$ (5,540,605.65)	\$ (1,886,804.43)	\$ 912,061.20	\$ 7,981,626.78	\$ 13,277,973.58	\$ 12,046,494.74	\$ 14,463,736.64	\$ 15,099,108.10	\$ 18,500,037.78	\$ 18,546,560.45	\$ 18,122,573.70
44	219.0 Accumulated Other Comprehensive Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	TOTAL PROPRIETARY CAPITAL	\$ 140,301,241.15	\$ 140,906,209.60	\$ 144,560,010.82	\$ 147,358,876.45	\$ 154,428,442.03	\$ 159,724,788.83	\$ 158,493,309.99	\$ 160,910,551.89	\$ 161,545,923.35	\$ 164,946,853.03	\$ 164,993,375.70	\$ 164,569,388.95
LONG-TERM DEBT:													
46	223.0 Advances from Associated Companies	\$ 33,181,831.00	\$ 117,272,740.00	\$ 96,272,740.00	\$ 115,909,105.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00
47	TOTAL LONG-TERM DEBT	\$ 33,181,831.00	\$ 117,272,740.00	\$ 96,272,740.00	\$ 115,909,105.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 115,909,090.00
OTHER NON-CURRENT LIABILITIES:													
48	227.0 Obligations under Capital Lease-Noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	228.2 Accumulated Provision for Injuries and Damages	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 426,128.00	\$ 426,128.00	\$ 426,128.00	\$ 426,128.00	\$ 426,128.00	\$ 426,128.00	\$ 426,128.00	\$ 426,128.00	\$ 426,128.00
50	228.3 Accumulated Provision for Pensions and Benefits	\$ 1,710,137.95	\$ 1,675,708.87	\$ 1,641,279.79	\$ 1,606,850.71	\$ 1,572,421.63	\$ 1,537,992.55	\$ 1,503,563.47	\$ 1,445,990.05	\$ 1,405,774.88	\$ 1,365,559.71	\$ 1,325,344.54	\$ 1,285,129.37
51	228.4 Accumulated Miscellaneous Operating Provision	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
52	230.0 Asset Retirement Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	TOTAL OTHER NON-CURRENT LIABILITIES	\$ 1,760,137.95	\$ 1,725,708.87	\$ 1,691,279.79	\$ 2,232,978.71	\$ 2,198,549.63	\$ 2,164,120.55	\$ 2,129,691.47	\$ 2,072,118.05	\$ 2,031,902.88	\$ 1,991,687.71	\$ 1,951,472.54	\$ 1,911,257.37
CURRENT & ACCRUED LIABILITIES:													
54	232.0 Accounts Payable	\$ 9,443,991.84	\$ 11,598,746.47	\$ 10,488,129.85	\$ 8,684,850.64	\$ 7,064,016.32	\$ 5,697,876.93	\$ 5,100,803.24	\$ 8,852,718.02	\$ 10,755,548.94	\$ 9,801,851.69	\$ 11,223,692.33	\$ 15,057,856.16
55	233.0 Notes Payable to Associated Companies	\$ 81,327,871.53	\$ 1,427,882.99	\$ 25,831,874.36	\$ 5,512,444.41	\$ (1,435,683.25)	\$ (12,811,544.82)	\$ (26,165,736.66)	\$ (36,661,388.44)	\$ (21,956,857.08)	\$ 2,272,741.00	\$ (2,416,169.37)	\$ (7,157,664.83)
56	234.0 Accounts Payable to Associated Companies	\$ 3,228,635.26	\$ 3,291,287.30	\$ 2,845,081.13	\$ 4,588,015.91	\$ 9,571,405.07	\$ 15,672,204.53	\$ 21,296,595.92	\$ 27,093,621.41	\$ 12,406,129.17	\$ 14,601,371.56	\$ 13,009,200.11	\$ 15,077,766.44
57	235.0 Customer Deposits	\$ 477,565.49	\$ 553,197.76	\$ 559,057.03	\$ 576,391.15	\$ 585,841.93	\$ 592,808.39	\$ 601,280.76	\$ 589,328.75	\$ 597,470.00	\$ 604,636.06	\$ 612,531.82	\$ 611,566.73
58	236.0 Taxes Accrued	\$ 3,828,201.19	\$ 3,838,735.19	\$ 3,917,333.73	\$ 5,606,631.47	\$ 5,620,131.47	\$ 5,617,446.32	\$ 10,960,516.14	\$ 10,885,270.14	\$ 10,508,509.55	\$ 5,388,788.99	\$ 5,401,006.99	\$ 5,396,635.60
59	237.0 Interest Accrued	\$ 5,024.58	\$ 4,284.24	\$ 3,182.51	\$ 5,136.35	\$ 4,682.81	\$ 3,412.56	\$ 6,033.06	\$ 5,057.61	\$ 4,159.73	\$ 6,839.02	\$ 6,240.65	\$ 5,120.78
60	238.0 Dividends Declared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	241.0 Tax Collections Payable	\$ 3,310.92	\$ (12,641.99)	\$ 18,491.10	\$ 54,776.41	\$ 85,099.55	\$ 123,054.30	\$ 77,282.08	\$ 61,593.78	\$ 37,877.62	\$ 13,309.07	\$ 13,054.57	\$ 20,632.60
62	242.0 Miscellaneous Current & Accrued Liabilities	\$ 1,296,830.19	\$ 1,941,722.83	\$ 2,613,101.51	\$ 2,708,587.78	\$ 717,160.55	\$ 888,969.79	\$ 1,824,479.68	\$ 1,969,746.25	\$ 1,626,429.33	\$ 1,881,814.90	\$ 2,317,887.89	\$ 2,860,638.68
63	243.0 Obligations under Capital Lease-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	244.0 Derivative Instrument Liabilities-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	TOTAL CURRENT & ACCRUED LIABILITIES	\$ 99,611,431.00	\$ 22,643,214.79	\$ 46,276,251.22	\$ 27,736,834.12	\$ 22,212,654.45	\$ 15,784,228.00	\$ 13,701,254.22	\$ 12,795,947.52	\$ 13,979,267.26	\$ 34,571,352.29	\$ 30,167,444.99	\$ 31,872,552.16
DEFERRED CREDITS:													
66	252.0 Customer Advances for Construction	\$ 405,886.35	\$ 405,886.35	\$ 413,492.35	\$ 413,492.35	\$ 413,492.35	\$ 413,492.35	\$ 422,540.35	\$ 423,457.35	\$ 423,457.35	\$ 423,457.35	\$ 428,233.35	\$ 428,710.35
67	255.0 Accumulated Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	253.0 Other Deferred Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	254.0 Other Regulatory Liabilities	\$ 12,976,870.28	\$ 12,869,234.37	\$ 13,239,052.91	\$ 15,500,290.70	\$ 16,160,240.55	\$ 16,608,239.05	\$ 16,804,981.96	\$ 16,925,409.11	\$ 16,625,513.95	\$ 13,269,191.79	\$ 12,814,692.02	\$ 12,371,246.07
70	282.0 Accumulated Deferred Income Taxes-Other Property	\$ 27,743,141.00	\$ 27,743,141.00	\$ 27,743,141.00	\$ 27,424,396.10	\$ 27,424,396.10	\$ 27,424,396.10	\$ 28,467,558.60	\$ 28,467,558.60	\$ 28,467,558.60	\$ 34,083,897.69	\$ 34,083,897.69	\$ 34,083,897.69
71	283.0 Accumulated Deferred Income Taxes-Other	\$ 428,770.00	\$ 428,770.00	\$ 428,770.00	\$ 238,396.85	\$ 238,396.85	\$ 238,396.85	\$ (1,680,906.69)	\$ (1,680,906.69)	\$ (1,680,906.69)	\$ (728,634.90)	\$ (728,634.90)	\$ (728,634.90)
72	TOTAL DEFERRED CREDITS	\$ 41,554,667.63	\$ 41,447,031.72	\$ 41,824,456.26	\$ 43,576,576.00	\$ 44,236,525.85	\$ 44,684,524.35	\$ 44,014,174.22	\$ 44,135,518.37	\$ 43,835,623.21	\$ 47,047,911.93	\$ 46,598,188.16	\$ 46,155,219.21
73	TOTAL LIABILITIES & OTHER CREDITS	\$ 316,409,308.73	\$ 323,994,904.98	\$ 330,624,738.09	\$ 336,814,370.28	\$ 338,985,261.96	\$ 338,266,751.73	\$ 334,247,519.90	\$ 335,823,225.83	\$ 337,301,806.70	\$ 364,466,894.96	\$ 359,619,571.39	\$ 360,417,507.69

**Peoples Gas Division
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2023**

Line No	Account Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
ASSETS & OTHER DEBITS													
UTILITY PLANT:													
1	101.0 Plant in Service	\$ 422,217,289.41	\$ 422,689,932.50	\$ 422,640,118.86	\$ 422,308,528.58	\$ 422,551,638.52	\$ 425,397,785.75	\$ 421,839,128.17	\$ 423,618,473.48	\$ 425,267,378.07	\$ 428,304,289.14	\$ 429,092,336.44	\$ 434,292,179.78
2	101.1 Property Under Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	105.0 Plant Held for Future Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	106.0	\$ 24,113,153.92	\$ 26,086,987.75	\$ 26,987,920.51	\$ 29,010,768.16	\$ 29,141,431.49	\$ 28,023,664.91	\$ 27,552,470.14	\$ 28,162,385.86	\$ 27,078,040.82	\$ 25,831,607.33	\$ 28,020,711.73	\$ 26,436,205.93
5	114.0 Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	107.0 Construction Work in Progress	\$ 8,564,861.53	\$ 9,043,594.03	\$ 9,306,098.11	\$ 9,471,057.04	\$ 10,281,341.28	\$ 10,205,185.99	\$ 11,404,688.14	\$ 11,531,759.40	\$ 13,140,827.23	\$ 15,632,867.14	\$ 15,321,506.91	\$ 15,578,706.39
7	108.0 Accumulated Depreciation-Utility Plant	\$ (149,637,437.10)	\$ (150,666,009.38)	\$ (151,068,581.93)	\$ (150,217,490.54)	\$ (151,123,266.95)	\$ (152,043,328.84)	\$ (147,236,816.52)	\$ (147,786,789.98)	\$ (148,506,511.09)	\$ (149,428,479.95)	\$ (150,259,142.15)	\$ (150,945,447.16)
8	111.0 Accumulated Amortization-Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	117.3 Gas Stored in Reservoirs and Pipelines	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00
10	TOTAL UTILITY PLANT	\$ 305,309,700.76	\$ 307,206,337.90	\$ 307,917,388.55	\$ 310,624,696.24	\$ 310,902,977.34	\$ 311,635,140.81	\$ 313,611,302.93	\$ 315,577,661.76	\$ 317,031,568.03	\$ 320,392,116.66	\$ 322,227,245.93	\$ 325,413,477.94
OTHER PROPERTY & INVESTMENTS:													
10	121.0 Non-Utility Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	122.0 Accumulated Depreciation-Non-Utility Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	124.0 Other Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	128.0 Other Special Funds	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00
14	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00	\$ 18,800.00
CURRENT & ACCRUED ASSETS:													
15	131.0 Cash	\$ 547,958.68	\$ 611,213.86	\$ 584,754.24	\$ 840,144.36	\$ 989,154.32	\$ 1,817,411.77	\$ 324,070.16	\$ 447,208.63	\$ 172,772.49	\$ 193,396.98	\$ 132,086.77	\$ 121,338.74
16	134.0 Other Special Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	135.0 Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	136.0 Temporary Cash Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	141.0 Notes Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	142.0 Customer Accounts Receivable	\$ 5,960,862.08	\$ 6,940,940.50	\$ 7,829,045.05	\$ 12,507,506.77	\$ 14,145,527.52	\$ 16,398,868.44	\$ 16,152,675.89	\$ 13,678,378.27	\$ 10,498,165.73	\$ 8,248,761.90	\$ 6,703,056.85	\$ 5,679,698.79
21	143.0 Other Accounts Receivable	\$ 16,846.15	\$ 44,651.63	\$ 47,306.24	\$ 55,852.21	\$ 65,137.21	\$ 70,482.60	\$ 72,152.63	\$ 72,473.52	\$ 63,671.52	\$ 70,847.77	\$ 67,981.67	\$ 67,079.22
22	144.0 Accumulated Provision for Uncollectible	\$ (4,089,876.03)	\$ (4,413,854.54)	\$ (4,843,886.99)	\$ (4,689,547.53)	\$ (4,809,473.07)	\$ (4,929,347.35)	\$ (5,084,438.26)	\$ (4,783,038.72)	\$ (4,435,617.56)	\$ (4,264,298.40)	\$ (4,198,078.52)	\$ (4,075,024.58)
23	145.0 Notes Receivable from Associated Companies	\$ 432,612.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,692,784.41	\$ 14,665,981.07	\$ 18,728,830.74	\$ 18,610,602.01	\$ 15,976,607.39	\$ -
24	146.0 Accounts Receivable from Associated Companies	\$ 287,456.07	\$ 527,642.80	\$ 771,063.32	\$ 4,995,128.40	\$ 649,348.67	\$ 594,262.30	\$ 1,140,233.99	\$ 615,366.70	\$ 751,835.66	\$ 762,413.82	\$ 448,012.57	\$ 518,883.71
25	154.0 Plant Materials & Operating Supplies	\$ 757,922.39	\$ 744,048.62	\$ 683,716.53	\$ 716,373.51	\$ 725,075.89	\$ 723,709.94	\$ 606,645.84	\$ 604,579.90	\$ 587,953.96	\$ 590,658.26	\$ 598,058.99	\$ 584,903.94
26	164.1 Gas Stored - Current	\$ 27,258,423.35	\$ 29,842,553.87	\$ 25,674,243.40	\$ 18,434,969.56	\$ 13,392,355.58	\$ 8,451,995.50	\$ 3,924,122.22	\$ 3,963,310.40	\$ 4,770,265.19	\$ 5,869,638.11	\$ 7,578,280.50	\$ 9,073,667.09
27	165.0 Prepayments	\$ 258,282.84	\$ 276,923.56	\$ 318,214.30	\$ 479,395.74	\$ 399,630.70	\$ 410,364.94	\$ 344,593.10	\$ 321,622.52	\$ 287,013.43	\$ 327,637.62	\$ 299,588.61	\$ 288,667.23
28	173.0 Accrued Utility Revenues	\$ 1,843,352.04	\$ 3,940,618.15	\$ 7,724,420.17	\$ 10,310,930.73	\$ 8,512,444.73	\$ 5,689,688.96	\$ 5,744,345.51	\$ 2,494,928.95	\$ 1,473,949.64	\$ 1,051,823.18	\$ 1,003,535.19	\$ 1,041,063.75
29	174.0 Miscellaneous Current & Accrued Assets	\$ 1,478,908.96	\$ 851,348.29	\$ 328,438.86	\$ 1,008,784.05	\$ 156,428.06	\$ 147,445.12	\$ -	\$ -	\$ 3,174.44	\$ 8,584.80	\$ 35,863.10	\$ 20,979.13
30	175.0 Derivative Instrument Assets-Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	TOTAL CURRENT & ACCRUED ASSETS	\$ 34,752,748.69	\$ 39,366,086.74	\$ 39,117,315.12	\$ 44,659,537.80	\$ 34,225,629.61	\$ 29,374,882.22	\$ 31,917,185.49	\$ 32,080,811.24	\$ 32,902,015.24	\$ 31,470,066.05	\$ 28,644,993.12	\$ 13,321,257.02
DEFERRED DEBITS:													
32	181.0 Unamortized Debt Expense	\$ 726,053.97	\$ 721,877.06	\$ 717,700.15	\$ 713,523.24	\$ 713,523.24	\$ 713,523.24	\$ 713,523.24	\$ 713,523.24	\$ 713,523.24	\$ 713,523.24	\$ 713,523.24	\$ 713,523.24
33	182.3 Other Regulatory Assets	\$ 36,058,240.23	\$ 34,751,465.68	\$ 34,399,478.80	\$ 33,036,173.34	\$ 31,054,120.00	\$ 31,074,525.32	\$ 37,790,106.81	\$ 37,890,983.62	\$ 37,641,698.86	\$ 38,212,413.73	\$ 38,125,553.67	\$ 36,560,341.74
34	186.0 Miscellaneous Deferred Debits	\$ 3,916,125.06	\$ 4,011,800.22	\$ 4,197,527.91	\$ 4,327,422.12	\$ 4,692,361.05	\$ 4,783,230.48	\$ 4,741,620.47	\$ 4,681,317.78	\$ 4,744,649.14	\$ 4,820,617.43	\$ 4,950,180.11	\$ 4,945,551.27
35	190.0 Accumulated Deferred Income Taxes	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34	\$ 0.34
36	191.0 Unrecovered Purchased Gas Costs	\$ 7,096,107.36	\$ 7,657,258.94	\$ 8,540,613.12	\$ 7,744,048.00	\$ 7,011,886.08	\$ 6,730,696.01	\$ 5,968,886.94	\$ 6,059,605.42	\$ 6,735,600.02	\$ 7,705,140.30	\$ 8,419,728.34	\$ 9,059,778.86
37	TOTAL DEFERRED DEBITS	\$ 47,796,526.96	\$ 47,142,402.24	\$ 47,855,320.32	\$ 45,821,167.04	\$ 43,471,890.71	\$ 43,301,975.39	\$ 49,214,137.80	\$ 49,345,430.40	\$ 49,835,471.60	\$ 63,404,855.03	\$ 64,162,145.69	\$ 63,232,355.44
38	TOTAL ASSETS & OTHER DEBITS	\$ 387,877,776.41	\$ 393,733,626.88	\$ 394,908,823.99	\$ 401,124,201.08	\$ 388,619,297.66	\$ 384,330,798.42	\$ 394,761,426.22	\$ 397,022,703.40	\$ 399,787,854.87	\$ 415,285,837.74	\$ 415,053,184.74	\$ 401,985,890.40

**Peoples Gas Division
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2023**

Line No	Account Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
LIABILITIES & OTHER CREDITS													
PROPRIETARY CAPITAL:													
39	201.0 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	211.0 Miscellaneous Paid-In Capital	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25	\$ 146,446,815.25
41	216.0 Unappropriated Retained Earnings	\$ 22,021,682.71	\$ 22,975,798.10	\$ 25,653,626.46	\$ 29,894,695.92	\$ 34,765,592.96	\$ 38,791,376.82	\$ 42,989,785.84	\$ 45,123,323.69	\$ 45,937,371.81	\$ 45,335,246.66	\$ 45,344,670.32	\$ 45,102,538.87
42	219.0 Accumulated Other Comprehensive Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	TOTAL PROPRIETARY CAPITAL	\$ 168,468,497.96	\$ 169,422,613.35	\$ 172,100,441.71	\$ 176,341,511.17	\$ 181,212,408.21	\$ 185,238,192.07	\$ 189,436,601.09	\$ 191,570,138.94	\$ 192,384,187.06	\$ 191,782,061.91	\$ 191,791,485.57	\$ 191,549,354.12
LONG-TERM DEBT:													
45	223.0 Advances from Associated Companies	\$ 116,818,181.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 85,000,000.00	\$ 85,000,000.00	\$ 85,000,000.00	\$ 85,000,000.00	\$ 85,000,000.00	\$ 85,000,000.00	\$ 85,000,000.00	\$ 85,000,000.00	\$ 85,000,000.00
46	225.0 Unamortized premium on long-term debt.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,353.82	\$ 12,530.73	\$ 16,707.64	\$ 20,884.55	\$ 25,061.46	\$ 29,238.37	\$ 33,415.28
47	TOTAL LONG-TERM DEBT	\$ 116,818,181.00	\$ 115,909,090.00	\$ 115,909,090.00	\$ 85,000,000.00	\$ 85,000,000.00	\$ 85,008,353.82	\$ 85,012,530.73	\$ 85,016,707.64	\$ 85,020,884.55	\$ 85,025,061.46	\$ 85,029,238.37	\$ 85,033,415.28
OTHER NON-CURRENT LIABILITIES:													
48	227.0 Obligations under Capital Lease-Noncurrent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	228.2 Accumulated Provision for Injuries and Damages	\$ 426,128.00	\$ 426,128.00	\$ 426,128.00	\$ 226,128.00	\$ 226,128.00	\$ 226,128.00	\$ 226,128.00	\$ 226,128.00	\$ 226,128.00	\$ 226,128.00	\$ 226,128.00	\$ 226,128.00
50	228.3 Accumulated Provision for Pensions and Benefits	\$ 1,244,914.20	\$ 1,204,699.03	\$ 1,164,483.86	\$ 1,254,913.69	\$ 1,252,497.02	\$ 1,250,080.35	\$ 1,247,540.68	\$ 1,245,083.01	\$ 1,242,625.34	\$ 1,240,167.67	\$ 1,237,710.00	\$ 1,235,252.33
51	228.4 Accumulated Miscellaneous Operating Provision	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
52	230.0 Asset Retirement Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	TOTAL OTHER NON-CURRENT LIABILITIES	\$ 1,871,042.20	\$ 1,830,827.03	\$ 1,790,611.86	\$ 1,681,041.69	\$ 1,678,625.02	\$ 1,676,208.35	\$ 1,673,668.68	\$ 1,671,211.01	\$ 1,668,753.34	\$ 1,666,295.67	\$ 1,663,838.00	\$ 1,661,380.33
CURRENT & ACCRUED LIABILITIES:													
54	232.0 Accounts Payable	\$ 14,264,670.37	\$ 14,089,883.14	\$ 8,506,413.92	\$ 8,209,377.88	\$ 5,852,023.47	\$ 5,387,080.14	\$ 4,260,826.74	\$ 5,297,090.71	\$ 6,636,415.54	\$ 7,587,149.87	\$ 7,496,817.69	\$ 9,762,830.84
55	233.0 Notes Payable to Associated Companies	\$ 1,363,650.00	\$ 11,924,394.44	\$ 16,920,237.20	\$ 49,830,043.87	\$ 38,813,680.15	\$ 32,490,394.66	\$ 30,909,090.00	\$ 30,909,090.00	\$ 30,909,090.00	\$ 30,909,090.00	\$ 30,909,090.00	\$ 18,466,019.06
56	234.0 Accounts Payable to Associated Companies	\$ 18,634,652.57	\$ 16,060,717.19	\$ 16,122,057.13	\$ 12,229,808.25	\$ 10,126,314.85	\$ 9,019,756.34	\$ 10,127,934.85	\$ 9,018,666.86	\$ 10,836,730.10	\$ 12,660,229.48	\$ 12,468,313.01	\$ 12,503,900.53
57	235.0 Customer Deposits	\$ 625,000.39	\$ 635,335.18	\$ 641,743.26	\$ 648,403.83	\$ 644,249.61	\$ 651,138.21	\$ 621,101.50	\$ 594,748.79	\$ 581,829.26	\$ 573,371.11	\$ 569,432.70	\$ 564,783.74
58	236.0 Taxes Accrued	\$ 5,148,609.14	\$ 5,160,827.14	\$ 5,173,045.14	\$ (1,265,139.45)	\$ (1,252,211.45)	\$ (1,255,872.83)	\$ (2,328,930.80)	\$ (2,324,301.63)	\$ (2,404,383.62)	\$ (3,046,266.13)	\$ (3,035,088.13)	\$ (3,040,632.03)
59	237.0 Interest Accrued	\$ 6,905.75	\$ 6,194.34	\$ 4,917.28	\$ 6,918.68	\$ 6,174.75	\$ 4,525.24	\$ 7,416.45	\$ 4,788.49	\$ 3,239.17	\$ 7,566.75	\$ 6,595.52	\$ 4,889.10
60	238.0 Dividends Declared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	241.0 Tax Collections Payable	\$ 14,630.66	\$ 37,998.48	\$ 48,617.98	\$ 101,638.35	\$ 126,356.68	\$ 80,650.94	\$ 70,595.00	\$ (47,138.22)	\$ (33,310.59)	\$ (16,405.34)	\$ (76,218.70)	\$ (85,025.75)
62	242.0 Miscellaneous Current & Accrued Liabilities	\$ 2,462,099.89	\$ 1,958,494.67	\$ 1,673,067.59	\$ 1,765,062.65	\$ 1,339,230.45	\$ 897,567.56	\$ 1,763,229.04	\$ 2,134,126.35	\$ 1,496,185.30	\$ 2,423,226.48	\$ 2,825,723.34	\$ 2,123,971.98
63	243.0 Obligations under Capital Lease-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	244.0 Derivative Instrument Liabilities-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	TOTAL CURRENT & ACCRUED LIABILITIES	\$ 42,520,218.77	\$ 49,873,844.58	\$ 49,090,099.50	\$ 71,526,114.06	\$ 55,655,818.51	\$ 47,275,240.26	\$ 45,431,262.78	\$ 45,587,071.35	\$ 48,025,795.16	\$ 51,097,962.22	\$ 51,164,665.43	\$ 40,300,737.47
DEFERRED CREDITS:													
66	252.0 Customer Advances for Construction	\$ 435,010.66	\$ 435,010.66	\$ 435,010.66	\$ 435,010.66	\$ 435,010.66	\$ 435,010.66	\$ 444,346.66	\$ 444,346.66	\$ 444,346.66	\$ 444,346.66	\$ 444,346.66	\$ 427,894.66
67	255.0 Accumulated Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	253.0 Other Deferred Credits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69	254.0 Other Regulatory Liabilities	\$ 27,637,607.86	\$ 26,135,023.30	\$ 25,456,352.30	\$ 26,530,745.54	\$ 25,027,657.30	\$ 25,088,015.30	\$ 26,903,443.95	\$ 26,873,655.47	\$ 26,384,315.77	\$ 25,851,087.88	\$ 25,540,588.77	\$ 23,594,086.60
70	282.0 Accumulated Deferred Income Taxes-Other Property	\$ 50,779,924.47	\$ 50,779,924.47	\$ 50,779,924.47	\$ 51,933,239.47	\$ 51,933,239.47	\$ 51,933,239.47	\$ 57,393,020.47	\$ 57,393,020.47	\$ 57,393,020.47	\$ 52,031,691.02	\$ 52,031,691.02	\$ 52,031,691.02
71	283.0 Accumulated Deferred Income Taxes-Other	\$ (20,652,706.51)	\$ (20,652,706.51)	\$ (20,652,706.51)	\$ (12,323,461.51)	\$ (12,323,461.51)	\$ (12,323,461.51)	\$ (11,533,448.14)	\$ (11,533,448.14)	\$ (11,533,448.14)	\$ 7,387,330.92	\$ 7,387,330.92	\$ 7,387,330.92
72	TOTAL DEFERRED CREDITS	\$ 58,199,836.48	\$ 56,697,251.92	\$ 56,018,580.92	\$ 66,575,534.16	\$ 65,072,445.92	\$ 65,132,803.92	\$ 73,207,362.94	\$ 73,177,574.46	\$ 72,688,234.76	\$ 85,714,456.48	\$ 85,403,957.37	\$ 83,441,003.20
73	TOTAL LIABILITIES & OTHER CREDITS	\$ 387,877,776.41	\$ 393,733,626.88	\$ 394,908,823.99	\$ 401,124,201.08	\$ 388,619,297.66	\$ 384,330,798.42	\$ 394,761,426.22	\$ 397,022,703.40	\$ 399,787,854.87	\$ 415,285,837.74	\$ 415,053,184.74	\$ 401,985,890.40

COMBINED
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2022

Line No	Account Description	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022
ASSETS & OTHER DEBITS													
UTILITY PLANT:													
1	101.0 Plant in Service	\$ 3,771,360,973.44	\$ 3,821,455,714.37	\$ 3,851,172,946.61	\$ 3,872,336,501.78	\$ 3,872,336,501.78	\$ 3,872,335,813.35	\$ 3,869,991,758.83	\$ 3,868,633,472.85	\$ 3,868,597,322.60	\$ 3,860,341,693.14	\$ 3,857,931,019.57	\$ 3,870,459,123.49
2	101.1 Property Under Capital Leases	\$ 43,398,445.06	\$ 43,444,934.29	\$ 43,491,566.09	\$ 37,226,449.02	\$ 37,273,367.26	\$ 36,578,030.38	\$ 35,098,960.77	\$ 35,098,960.77	\$ 35,098,960.77	\$ 33,759,229.44	\$ 33,759,229.44	\$ 33,759,229.44
3	102.0 Gas Plant Purchased or Sold	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,718,806.65
4	105.0 Plant Held for Future Use	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68
5	106.0 Completed Construction not Classified-Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,563,601.57	\$ 142,073,086.30	\$ 172,377,056.92
6	114.0 Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	107.0 Construction Work in Progress	\$ 97,443,795.55	\$ 83,080,093.45	\$ 93,983,266.02	\$ 80,125,801.37	\$ 86,300,067.62	\$ 105,760,465.48	\$ 152,441,547.36	\$ 192,320,076.61	\$ 130,537,264.71	\$ 138,628,483.83	\$ 142,137,143.27	\$ 135,402,657.68
8	108.0 Accumulated Depreciation-Utility Plant	\$ (1,122,607,469.04)	\$ (1,128,056,219.89)	\$ (1,132,643,324.11)	\$ (1,135,906,345.85)	\$ (1,208,554,299.75)	\$ (1,217,310,816.25)	\$ (1,224,158,348.30)	\$ (1,231,402,509.52)	\$ (1,240,083,927.87)	\$ (1,236,882,087.02)	\$ (1,246,736,667.46)	\$ (1,255,546,541.47)
9	111.0 Accumulated Amortization-Utility Plant	\$ (95,304,247.95)	\$ (97,010,013.14)	\$ (98,357,859.47)	\$ (64,001,830.69)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	117.3 Gas Stored in Reservoirs and Pipelines	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00
11	TOTAL UTILITY PLANT	\$ 2,694,348,269.74	\$ 2,722,971,281.76	\$ 2,757,703,367.82	\$ 2,789,837,348.31	\$ 2,787,412,409.59	\$ 2,797,420,265.64	\$ 2,833,430,691.34	\$ 2,864,706,773.39	\$ 2,897,769,994.46	\$ 2,937,977,178.37	\$ 2,959,524,554.42	\$ 2,996,881,595.16
OTHER PROPERTY & INVESTMENTS:													
12	121.0 Non-Utility Property	\$ 6,773,273.80	\$ 7,518,499.80	\$ 7,664,935.26	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56
13	122.0 Accumulated Depreciation-Non-Utility Property	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)
14	124.0 Other Investments	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00
15	128.0 Other Special Funds	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00
16	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 11,511,953.93	\$ 12,257,179.93	\$ 12,403,615.39	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69
CURRENT & ACCRUED ASSETS:													
17	131.0 Cash	\$ 1,315,522.36	\$ 1,163,166.48	\$ 1,043,011.34	\$ 1,510,173.52	\$ 6,719,536.77	\$ 8,964,313.47	\$ 3,773,750.22	\$ 4,570,361.87	\$ 3,196,223.05	\$ 1,153,996.51	\$ 1,199,551.35	\$ 593,100.97
18	134.0 Other Special Deposits	\$ 1,288,318.72	\$ 1,313,329.79	\$ 1,313,340.58	\$ 1,313,351.74	\$ 1,313,362.89	\$ 1,313,372.96	\$ 1,313,384.12	\$ 1,313,394.91	\$ 1,313,400.55	\$ 1,313,750.45	\$ 1,314,193.89	\$ 1,335,087.26
19	135.0 Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	136.0 Temporary Cash Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	141.0 Notes Receivable	\$ 59,923,938.72	\$ 59,808,719.72	\$ 59,645,836.38	\$ 68,167,147.72	\$ 66,448,886.53	\$ 67,532,949.10	\$ 67,327,526.12	\$ 67,390,180.55	\$ 67,157,645.47	\$ 66,952,641.21	\$ 66,747,636.96	\$ 66,542,632.71
22	142.0 Customer Accounts Receivable	\$ 61,715,772.89	\$ 60,789,518.84	\$ 73,697,274.61	\$ 96,746,063.88	\$ 125,655,295.44	\$ 156,919,252.46	\$ 150,589,779.76	\$ 137,299,056.36	\$ 116,433,910.79	\$ 94,484,380.68	\$ 79,640,595.72	\$ 68,086,420.49
23	143.0 Other Accounts Receivable	\$ 2,017,211.47	\$ 2,948,135.18	\$ 4,954,532.35	\$ 7,740,561.63	\$ 9,222,360.05	\$ 12,604,488.37	\$ 6,815,505.54	\$ 4,104,735.24	\$ 3,122,634.50	\$ 3,354,035.83	\$ 2,459,597.11	\$ 2,863,402.10
24	144.0 Accumulated Provision for Uncollectible	\$ (36,048,631.04)	\$ (36,840,950.80)	\$ (37,896,687.66)	\$ (40,615,039.51)	\$ (42,281,455.27)	\$ (43,704,041.47)	\$ (44,567,284.96)	\$ (42,871,180.85)	\$ (41,730,058.44)	\$ (40,797,331.57)	\$ (40,031,614.95)	\$ (40,416,830.48)
25	145.0 Notes Receivable from Associated Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,818,727.24	\$ 39,827,854.90	\$ 29,573,874.47
26	146.0 Accounts Receivable from Associated Companies	\$ 4,043,384.88	\$ 4,095,593.53	\$ 4,133,748.45	\$ 5,692,301.27	\$ 8,911,867.97	\$ 14,347,009.16	\$ 28,605,116.10	\$ 31,353,212.69	\$ 17,167,710.29	\$ 3,748,206.98	\$ 2,946,484.42	\$ 5,017,986.82
27	154.0 Plant Materials & Operating Supplies	\$ 4,505,358.43	\$ 4,804,104.34	\$ 5,338,328.00	\$ 4,670,651.29	\$ 4,694,774.47	\$ 4,784,258.74	\$ 4,864,697.67	\$ 4,860,427.78	\$ 4,759,144.95	\$ 4,987,320.05	\$ 5,149,812.64	\$ 5,357,011.19
28	164.1 Gas Stored - Current	\$ 70,389,865.17	\$ 83,320,290.59	\$ 76,181,442.74	\$ 66,680,081.42	\$ 45,431,805.53	\$ 29,213,197.65	\$ 17,255,044.02	\$ 20,799,062.22	\$ 44,388,461.22	\$ 75,623,617.87	\$ 100,261,314.26	\$ 135,584,407.37
29	165.0 Prepayments	\$ 6,491,227.77	\$ 6,075,247.15	\$ 4,822,834.23	\$ 4,584,817.41	\$ 6,306,037.42	\$ 6,029,601.90	\$ 6,760,972.93	\$ 5,739,234.95	\$ 5,093,967.71	\$ 5,366,610.08	\$ 4,916,426.80	\$ 4,690,681.18
30	173.0 Accrued Utility Revenues	\$ 11,061,954.76	\$ 24,236,756.96	\$ 62,589,031.81	\$ 58,621,573.58	\$ 96,536,148.90	\$ 68,313,968.60	\$ 44,260,294.68	\$ 31,594,166.94	\$ 15,673,709.87	\$ 11,152,448.65	\$ 14,237,109.83	\$ 12,974,122.26
31	174.0 Miscellaneous Current & Accrued Assets	\$ 788,365.92	\$ 586,066.85	\$ 472,324.16	\$ 691,290.73	\$ 564,445.57	\$ 3,491,237.62	\$ 1,079,201.14	\$ 1,388,016.39	\$ 2,618,748.16	\$ 3,368,340.43	\$ 1,993,958.29	\$ 2,347,481.75
32	175.0 Derivative Instrument Assets-Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	TOTAL CURRENT & ACCRUED ASSETS	\$ 187,492,290.05	\$ 212,299,978.63	\$ 256,295,016.99	\$ 275,802,974.68	\$ 329,523,066.27	\$ 329,809,608.56	\$ 288,077,987.34	\$ 267,540,669.05	\$ 239,195,578.12	\$ 282,526,744.41	\$ 280,662,921.22	\$ 294,549,378.09
DEFERRED DEBITS:													
34	181.0 Unamortized Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,515,063.58	\$ 3,515,063.59	\$ 3,495,407.52	\$ 3,475,751.45	\$ 3,456,095.38	\$ 3,436,439.31
35	182.3 Other Regulatory Assets	\$ 353,688,693.34	\$ 353,392,800.27	\$ 351,273,614.47	\$ 387,430,393.59	\$ 384,383,239.80	\$ 384,223,587.92	\$ 453,384,043.41	\$ 453,575,900.24	\$ 453,879,000.94	\$ 452,201,179.93	\$ 451,989,861.98	\$ 452,153,456.63
36	186.0 Miscellaneous Deferred Debits	\$ 7,275,707.06	\$ 7,185,724.20	\$ 7,081,959.47	\$ 6,338,987.90	\$ 6,683,951.70	\$ 6,837,571.16	\$ 7,474,586.74	\$ 8,610,720.64	\$ 9,008,752.74	\$ 6,373,337.81	\$ 10,337,212.64	\$ 11,240,689.00
37	190.0 Accumulated Deferred Income Taxes	\$ 189,130,225.45	\$ 189,130,225.45	\$ 189,130,225.45	\$ 2.18	\$ 2.18	\$ 2.18	\$ 5,369.80	\$ 5,369.80	\$ 5,369.80	\$ 1.80	\$ 1.80	\$ 1.80
38	191.0 Unrecovered Purchased Gas Costs	\$ 12,912,050.59	\$ 17,196,488.28	\$ 25,669,750.92	\$ 9,659,915.01	\$ (6,458,257.79)	\$ (12,933,372.10)	\$ (16,206,580.16)	\$ (17,858,095.67)	\$ (9,810,162.01)	\$ 401,460.23	\$ 4,253,137.15	\$ 16,455,728.96
39	TOTAL DEFERRED DEBITS	\$ 563,006,676.44	\$ 566,905,238.20	\$ 573,155,550.31	\$ 403,429,298.68	\$ 384,608,935.89	\$ 378,127,789.16	\$ 448,172,483.37	\$ 447,848,958.60	\$ 456,578,368.99	\$ 462,451,731.22	\$ 470,036,308.95	\$ 483,286,315.70
40	TOTAL ASSETS & OTHER DEBITS	\$ 3,456,359,190.16	\$ 3,514,433,678.52	\$ 3,599,557,550.51	\$ 3,473,825,473.36	\$ 3,506,300,263.44	\$ 3,510,113,515.05	\$ 3,574,437,013.74	\$ 3,584,852,252.73	\$ 3,598,299,793.26	\$ 3,687,711,505.69	\$ 3,714,979,636.28	\$ 3,779,473,140.64

COMBINED
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2022

Line No	Account Description	SEPTEMBER 2021	OCTOBER 2021	NOVEMBER 2021	DECEMBER 2021	JANUARY 2022	FEBRUARY 2022	MARCH 2022	APRIL 2022	MAY 2022	JUNE 2022	JULY 2022	AUGUST 2022
LIABILITIES & OTHER CREDITS													
PROPRIETARY CAPITAL:													
41	201.0 Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	211.0 Miscellaneous Paid-In Capital	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42
43	216.0 Unappropriated Retained Earnings	\$ 160,443,475.40	\$ 160,630,070.01	\$ 187,992,689.78	\$ 226,030,308.09	\$ 277,460,226.37	\$ 315,723,316.46	\$ 367,323,050.13	\$ 385,787,278.69	\$ 388,419,211.64	\$ 386,289,361.30	\$ 382,378,762.27	\$ 375,786,036.06
44	219.0 Accumulated Other Comprehensive Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	TOTAL PROPRIETARY CAPITAL	\$ 1,349,694,275.82	\$ 1,349,880,870.43	\$ 1,377,243,481.20	\$ 1,415,281,108.51	\$ 1,466,711,026.79	\$ 1,504,974,116.88	\$ 1,556,573,850.55	\$ 1,575,038,079.11	\$ 1,577,670,012.06	\$ 1,575,540,161.72	\$ 1,571,629,562.69	\$ 1,565,036,836.48
LONG-TERM DEBT:													
46	223.0 Advances from Associated Companies	\$ 735,212,931.00	\$ 1,134,303,840.00	\$ 1,113,303,840.00	\$ 1,043,484,705.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00
47	TOTAL LONG-TERM DEBT	\$ 735,212,931.00	\$ 1,134,303,840.00	\$ 1,113,303,840.00	\$ 1,043,484,705.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00
OTHER NON-CURRENT LIABILITIES:													
48	227.0 Obligations under Capital Lease-Noncurrent	\$ 39,408,843.73	\$ 39,408,843.73	\$ 39,408,843.73	\$ 37,739,591.47	\$ 37,739,591.47	\$ 35,985,973.47	\$ 33,882,800.19	\$ 33,882,800.19	\$ 33,882,800.19	\$ 31,877,955.50	\$ 31,877,955.50	\$ 31,877,955.50
49	228.2 Accumulated Provision for Injuries and Damages	\$ 10,205,968.00	\$ 10,205,968.00	\$ 10,205,968.00	\$ 9,195,095.00	\$ 9,195,095.00	\$ 9,195,095.00	\$ 8,195,095.00	\$ 1,426,128.00	\$ 1,426,128.00	\$ 1,826,128.00	\$ 1,926,128.00	\$ 1,926,128.00
50	228.3 Accumulated Provision for Pensions and Benefits	\$ 20,787,705.63	\$ 20,633,697.66	\$ 20,479,689.69	\$ 20,325,681.72	\$ 20,171,673.75	\$ 20,017,665.78	\$ 19,863,657.81	\$ 19,570,940.00	\$ 13,322,869.57	\$ 11,479,285.14	\$ 10,004,883.71	\$ 9,816,198.28
51	228.4 Accumulated Miscellaneous Operating Provision	\$ 95,894.38	\$ 95,894.38	\$ 95,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38
52	230.0 Asset Retirement Obligation	\$ 314,701.98	\$ 315,291.77	\$ 315,882.63	\$ 316,474.64	\$ 317,067.81	\$ 317,662.14	\$ 318,257.62	\$ 318,854.26	\$ 319,452.06	\$ 320,051.02	\$ 320,651.13	\$ 321,252.40
53	TOTAL OTHER NON-CURRENT LIABILITIES	\$ 70,813,113.72	\$ 70,659,695.54	\$ 70,506,278.43	\$ 67,872,737.21	\$ 67,719,322.41	\$ 65,812,290.77	\$ 62,555,705.00	\$ 55,494,616.83	\$ 49,247,144.20	\$ 45,799,314.04	\$ 44,425,512.72	\$ 44,237,428.56
CURRENT & ACCRUED LIABILITIES:													
54	232.0 Accounts Payable	\$ 113,511,325.70	\$ 133,148,115.51	\$ 154,061,818.37	\$ 128,049,948.77	\$ 125,558,360.21	\$ 103,711,536.89	\$ 107,291,394.41	\$ 104,892,216.76	\$ 111,185,340.94	\$ 110,015,123.19	\$ 99,254,974.60	\$ 127,570,020.30
55	233.0 Notes Payable to Associated Companies	\$ 384,324,648.21	\$ 18,063,900.15	\$ 69,194,994.84	\$ 182,807,151.54	\$ 103,555,545.70	\$ (9,050,973.25)	\$ (142,174,648.59)	\$ (262,517,516.24)	\$ (14,809,915.13)	\$ 91,728,241.00	\$ 147,442,211.94	\$ 180,434,859.20
56	234.0 Accounts Payable to Associated Company	\$ 21,199,785.01	\$ 22,885,041.59	\$ 24,173,907.53	\$ 22,792,640.01	\$ 103,014,231.95	\$ 206,352,676.21	\$ 264,933,191.94	\$ 384,205,147.68	\$ 145,430,908.11	\$ 134,125,011.32	\$ 120,864,115.43	\$ 127,003,521.22
57	235.0 Customer Deposits	\$ 3,024,043.53	\$ 3,263,451.57	\$ 3,345,267.89	\$ 3,500,272.42	\$ 3,591,548.88	\$ 3,666,622.48	\$ 3,754,329.26	\$ 3,577,003.98	\$ 3,676,382.89	\$ 3,727,579.08	\$ 3,784,496.85	\$ 3,854,353.95
58	236.0 Taxes Accrued	\$ 8,262,286.45	\$ 8,207,995.03	\$ 8,229,749.63	\$ (2,580,192.85)	\$ (2,482,946.28)	\$ (2,462,075.04)	\$ 16,488,542.65	\$ 15,830,546.16	\$ 15,527,061.38	\$ 7,847,603.66	\$ 7,911,266.28	\$ 7,926,312.59
59	237.0 Interest Accrued	\$ 37,773.52	\$ 30,607.39	\$ 24,234.54	\$ 37,900.42	\$ 31,675.32	\$ 24,205.52	\$ 53,356.85	\$ 44,534.56	\$ 36,272.60	\$ 52,372.77	\$ 46,351.03	\$ 36,646.61
60	238.0 Dividends Declared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	241.0 Tax Collections Payable	\$ (20,095.97)	\$ (43,247.99)	\$ 246,267.42	\$ 682,494.43	\$ 835,600.98	\$ 1,156,178.77	\$ 811,635.88	\$ 606,746.85	\$ 316,330.80	\$ 110,905.21	\$ 123,779.18	\$ 177,557.25
62	242.0 Miscellaneous Current & Accrued Liabilities	\$ 28,589,552.74	\$ 29,839,946.46	\$ 33,836,911.36	\$ 32,966,252.27	\$ 16,421,508.70	\$ 14,197,675.33	\$ 27,678,693.06	\$ 32,101,687.14	\$ 34,384,097.04	\$ 35,420,696.37	\$ 36,512,091.88	\$ 40,289,116.19
63	243.0 Obligations under Capital Lease-Current	\$ 6,551,774.66	\$ 6,551,774.66	\$ 6,551,774.66	\$ 6,604,625.05	\$ 6,604,625.05	\$ 6,604,625.05	\$ 7,110,586.16	\$ 7,110,586.16	\$ 7,110,586.16	\$ 7,563,576.60	\$ 7,563,576.60	\$ 7,563,576.60
64	244.0 Derivative Instrument Liabilities-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	TOTAL CURRENT & ACCRUED LIABILITIES	\$ 565,481,093.85	\$ 221,947,584.37	\$ 299,664,926.24	\$ 374,861,092.06	\$ 357,130,150.51	\$ 324,200,471.96	\$ 285,947,081.62	\$ 285,850,953.05	\$ 302,857,064.79	\$ 390,591,109.20	\$ 423,502,863.79	\$ 494,855,963.91
DEFERRED CREDITS:													
66	252.0 Customer Advances for Construction	\$ 1,027,972.27	\$ 1,195,438.96	\$ 1,233,491.01	\$ 1,342,375.39	\$ 1,342,375.39	\$ 1,403,864.39	\$ 1,823,887.13	\$ 1,870,230.09	\$ 1,910,270.09	\$ 2,628,325.72	\$ 2,685,136.82	\$ 2,744,708.82
67	255.0 Accumulated Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	253.0 Other Deferred Credits	\$ 15,497,303.77	\$ 16,060,264.46	\$ 16,002,798.63	\$ 13,564,731.54	\$ 12,027,586.17	\$ 11,508,811.71	\$ 11,878,732.70	\$ 11,109,911.45	\$ 11,407,054.77	\$ 11,347,919.31	\$ 11,185,106.87	\$ 11,129,640.56
69	254.0 Other Regulatory Liabilities	\$ 274,816,244.73	\$ 276,569,729.76	\$ 277,786,480.00	\$ 264,111,212.92	\$ 264,577,601.44	\$ 265,421,758.61	\$ 252,231,601.85	\$ 252,062,307.31	\$ 251,782,092.46	\$ 243,891,546.03	\$ 243,638,323.72	\$ 243,555,432.64
70	282.0 Accumulated Deferred Income Taxes-Other Property	\$ 309,943,084.00	\$ 309,943,084.00	\$ 309,943,084.00	\$ 469,097,178.83	\$ 469,097,178.83	\$ 469,097,178.83	\$ 544,872,268.48	\$ 544,872,268.48	\$ 544,872,268.48	\$ 554,319,622.26	\$ 554,319,622.26	\$ 554,319,622.26
71	283.0 Accumulated Deferred Income Taxes-Other	\$ 133,873,171.00	\$ 133,873,171.00	\$ 133,873,171.00	\$ (175,789,668.10)	\$ (175,789,668.10)	\$ (175,789,668.10)	\$ (184,930,803.59)	\$ (184,930,803.59)	\$ (184,930,803.59)	\$ (179,891,182.59)	\$ (179,891,182.59)	\$ (179,891,182.59)
72	TOTAL DEFERRED CREDITS	\$ 735,157,775.77	\$ 737,641,688.18	\$ 738,839,024.64	\$ 572,325,830.58	\$ 571,255,073.73	\$ 571,641,945.44	\$ 625,875,686.57	\$ 624,983,913.74	\$ 625,040,882.21	\$ 632,296,230.73	\$ 631,937,007.08	\$ 631,858,221.69
73	TOTAL LIABILITIES & OTHER CREDITS	\$ 3,456,359,190.16	\$ 3,514,433,678.52	\$ 3,599,557,550.51	\$ 3,473,825,473.36	\$ 3,506,300,263.44	\$ 3,510,113,515.05	\$ 3,574,437,013.74	\$ 3,584,852,252.73	\$ 3,598,299,793.26	\$ 3,687,711,505.69	\$ 3,714,979,636.28	\$ 3,779,473,140.64

**Peoples Natural Gas Company LLC
COMBINED
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2023**

Line No	Account Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
ASSETS & OTHER DEBITS													
UTILITY PLANT:													
1	101.0 Plant in Service	\$ 3,868,994,533.29	\$ 3,874,321,550.46	\$ 3,875,349,841.81	\$ 3,862,869,927.80	\$ 3,863,721,143.73	\$ 3,879,823,869.10	\$ 3,897,804,472.06	\$ 3,917,101,347.46	\$ 3,950,246,302.36	\$ 3,995,413,829.11	\$ 4,010,526,523.28	\$ 4,102,096,051.23
2	101.1 Property Under Capital Leases	\$ 32,411,613.53	\$ 32,411,613.53	\$ 32,411,613.53	\$ 31,061,063.71	\$ 31,061,063.71	\$ 31,061,063.71	\$ 29,276,307.60	\$ 29,276,307.60	\$ 29,276,307.60	\$ 27,979,640.00	\$ 27,979,640.00	\$ 27,979,640.00
3	105.0 Plant Held for Future Use	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68	\$ 4,939.68
4	106.0 Completed Construction not Classified-Gas	\$ 256,014,266.55	\$ 289,650,782.53	\$ 304,077,962.29	\$ 349,042,261.19	\$ 363,873,039.05	\$ 373,006,221.89	\$ 379,215,834.78	\$ 401,775,020.77	\$ 408,624,465.49	\$ 424,089,117.39	\$ 442,134,292.42	\$ 399,151,697.12
5	114.0 Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	107.0 Construction Work in Progress	\$ 129,808,725.02	\$ 127,735,900.18	\$ 144,254,184.93	\$ 133,311,052.67	\$ 137,767,490.19	\$ 138,444,094.77	\$ 147,087,402.19	\$ 147,844,494.31	\$ 156,175,393.79	\$ 153,131,189.81	\$ 155,346,595.98	\$ 163,041,631.91
7	108.0 Accumulated Depreciation-Utility Plant	\$ (1,258,008,571.20)	\$ (1,266,281,565.68)	\$ (1,272,352,810.79)	\$ (1,261,436,721.94)	\$ (1,269,494,403.20)	\$ (1,278,169,883.25)	\$ (1,279,404,905.85)	\$ (1,286,074,316.19)	\$ (1,293,830,371.25)	\$ (1,302,263,456.50)	\$ (1,310,812,220.11)	\$ (1,313,737,295.73)
8	111.0 Accumulated Amortization-Utility Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	117.3 Gas Stored in Reservoirs and Pipelines	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00	\$ 51,833.00
10	TOTAL UTILITY PLANT	\$ 3,029,277,339.87	\$ 3,057,895,053.70	\$ 3,083,797,564.45	\$ 3,114,904,356.11	\$ 3,126,985,106.16	\$ 3,144,222,138.90	\$ 3,174,035,883.46	\$ 3,209,979,626.63	\$ 3,250,548,870.67	\$ 3,298,407,092.49	\$ 3,325,231,604.25	\$ 3,378,588,497.21
OTHER PROPERTY & INVESTMENTS:													
11	121.0 Non-Utility Property	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56	\$ 17,171.56
12	122.0 Accumulated Depreciation-Non-Utility Property	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)	\$ (9,321.87)
13	124.0 Other Investments	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00	\$ 4,500,002.00
14	128.0 Other Special Funds	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00	\$ 248,000.00
15	TOTAL OTHER PROPERTY & INVESTMENTS	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69	\$ 4,755,851.69
CURRENT & ACCRUED ASSETS:													
16	131.0 Cash	\$ 1,410,824.78	\$ 2,325,655.91	\$ 1,524,401.99	\$ 3,366,801.08	\$ 4,018,907.31	\$ 11,423,368.30	\$ 3,049,194.26	\$ 4,852,833.24	\$ 2,390,932.24	\$ 2,039,457.40	\$ 1,805,594.84	\$ 1,024,428.97
17	134.0 Other Special Deposits	\$ 1,335,962.08	\$ 1,337,347.45	\$ 1,339,380.95	\$ 1,341,810.19	\$ 1,344,488.29	\$ 1,347,123.86	\$ 1,350,126.28	\$ 1,353,177.94	\$ 1,356,471.91	\$ 1,359,705.14	\$ 1,363,054.12	\$ 1,366,584.99
18	135.0 Working Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	136.0 Temporary Cash Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	141.0 Notes Receivable	\$ 66,337,628.46	\$ 66,132,624.21	\$ 65,927,619.96	\$ 65,721,729.48	\$ 65,512,034.81	\$ 65,302,340.14	\$ 65,092,645.47	\$ 64,882,950.80	\$ 64,673,256.13	\$ 64,460,333.50	\$ 64,247,410.87	\$ 64,034,488.24
21	142.0 Customer Accounts Receivable	\$ 63,087,299.89	\$ 72,328,716.61	\$ 83,649,793.48	\$ 131,953,744.28	\$ 157,195,892.89	\$ 174,843,000.66	\$ 178,522,609.16	\$ 152,242,111.50	\$ 115,760,350.90	\$ 93,067,771.23	\$ 79,428,859.08	\$ 69,136,708.83
22	143.0 Other Accounts Receivable	\$ 3,178,581.81	\$ 3,574,271.08	\$ 7,314,830.17	\$ 13,152,503.67	\$ 12,444,343.64	\$ 10,700,060.84	\$ 7,611,356.72	\$ 3,220,190.42	\$ 4,872,278.70	\$ 2,767,878.50	\$ 3,037,352.23	\$ 3,354,508.37
23	144.0 Accumulated Provision for Uncollectible	\$ (41,036,667.28)	\$ (43,061,038.68)	\$ (44,746,285.34)	\$ (46,810,647.84)	\$ (48,065,963.49)	\$ (49,047,907.82)	\$ (50,364,435.38)	\$ (48,434,492.95)	\$ (44,946,974.38)	\$ (43,356,041.10)	\$ (42,152,137.60)	\$ (41,265,808.60)
24	145.0 Notes Receivable from Associated Companies	\$ 432,612.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,375,814.56	\$ 81,093,704.72	\$ 92,239,698.75	\$ 61,097,219.05	\$ 20,840,897.01	\$ -
25	146.0 Accounts Receivable from Associated Companies	\$ 2,971,874.36	\$ 2,834,003.03	\$ 4,237,904.04	\$ 19,335,793.46	\$ 4,560,013.98	\$ 3,887,997.43	\$ 5,750,776.58	\$ 4,011,983.85	\$ 4,363,252.41	\$ 5,644,852.10	\$ 5,265,470.99	\$ 5,450,384.13
26	154.0 Plant Materials & Operating Supplies	\$ 5,486,160.44	\$ 5,379,827.02	\$ 5,471,789.64	\$ 5,675,614.75	\$ 5,668,595.21	\$ 5,628,888.29	\$ 5,597,323.39	\$ 5,593,115.42	\$ 5,605,955.58	\$ 5,611,315.60	\$ 5,547,877.35	\$ 5,573,355.62
27	164.1 Gas Stored - Current	\$ 165,802,491.19	\$ 179,886,940.34	\$ 165,668,307.64	\$ 139,614,991.70	\$ 102,321,946.44	\$ 75,114,096.53	\$ 44,876,197.90	\$ 46,738,169.83	\$ 52,093,106.91	\$ 57,957,096.48	\$ 64,361,288.67	\$ 67,643,770.70
28	165.0 Prepayments	\$ 4,139,976.49	\$ 3,642,408.56	\$ 4,569,243.11	\$ 6,317,837.45	\$ 5,952,663.74	\$ 6,115,827.67	\$ 7,648,185.25	\$ 6,832,893.25	\$ 6,086,024.25	\$ 6,118,675.36	\$ 5,447,476.75	\$ 6,445,662.13
29	173.0 Accrued Utility Revenues	\$ 17,777,975.91	\$ 37,625,262.57	\$ 73,060,823.90	\$ 100,845,677.83	\$ 81,812,095.95	\$ 57,282,739.60	\$ 52,760,470.14	\$ 24,185,706.91	\$ 14,743,580.40	\$ 10,274,563.36	\$ 10,144,321.63	\$ 9,838,897.11
30	174.0 Miscellaneous Current & Accrued Assets	\$ 1,938,372.67	\$ 954,819.49	\$ 402,626.51	\$ 1,356,559.78	\$ 273,926.52	\$ 184,310.55	\$ 622,615.94	\$ 554,939.17	\$ 198,144.49	\$ 144,631.84	\$ 192,726.75	\$ 165,496.80
31	175.0 Derivative Instrument Assets-Current Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	TOTAL CURRENT & ACCRUED ASSETS	\$ 292,863,092.96	\$ 332,960,837.59	\$ 368,420,436.05	\$ 441,872,415.83	\$ 393,038,945.29	\$ 362,781,846.05	\$ 382,892,880.27	\$ 347,127,284.10	\$ 319,436,078.29	\$ 267,187,458.46	\$ 219,530,192.69	\$ 192,768,477.29
DEFERRED DEBITS:													
33	181.0 Unamortized Debt Expense	\$ 3,416,783.24	\$ 3,397,127.17	\$ 3,377,471.10	\$ 6,310,078.90	\$ 6,310,078.90	\$ 6,310,078.90	\$ 6,310,078.90	\$ 6,310,078.90	\$ 6,310,078.90	\$ 6,310,078.90	\$ 6,310,078.90	\$ 6,310,078.90
34	182.3 Other Regulatory Assets	\$ 391,845,605.66	\$ 389,496,471.56	\$ 386,801,266.25	\$ 408,353,164.51	\$ 400,289,666.17	\$ 400,557,698.62	\$ 489,503,619.93	\$ 489,584,731.23	\$ 489,254,774.73	\$ 500,777,829.95	\$ 499,789,403.22	\$ 504,091,298.87
35	186.0 Miscellaneous Deferred Debits	\$ 11,993,713.76	\$ 12,402,852.89	\$ 14,709,916.97	\$ 15,606,050.47	\$ 16,892,732.79	\$ 17,097,993.68	\$ 16,912,464.89	\$ 17,004,784.31	\$ 17,432,179.00	\$ 17,999,027.31	\$ 18,792,766.43	\$ 18,716,015.86
36	190.0 Accumulated Deferred Income Taxes	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80	\$ 1.80
37	191.0 Unrecovered Purchased Gas Costs	\$ 26,435,204.67	\$ 17,926,614.68	\$ 8,450,775.67	\$ (21,211,343.89)	\$ (44,732,762.77)	\$ (69,923,313.38)	\$ (89,955,612.94)	\$ (92,895,339.16)	\$ (90,520,404.72)	\$ (86,564,968.18)	\$ (80,713,650.81)	\$ (75,196,300.38)
38	TOTAL DEFERRED DEBITS	\$ 433,691,309.13	\$ 423,223,068.08	\$ 413,339,431.79	\$ 409,057,951.79	\$ 378,759,716.89	\$ 354,042,459.62	\$ 422,770,552.58	\$ 420,004,257.08	\$ 422,476,629.71	\$ 650,347,866.43	\$ 656,004,496.19	\$ 665,746,991.70
39	TOTAL ASSETS & OTHER DEBITS	\$ 3,760,587,593.65	\$ 3,818,834,811.06	\$ 3,870,313,283.98	\$ 3,970,590,575.42	\$ 3,903,539,620.03	\$ 3,865,802,296.26	\$ 3,984,455,168.00	\$ 3,981,867,019.50	\$ 3,997,217,430.36	\$ 4,220,698,269.07	\$ 4,205,522,144.82	\$ 4,241,859,817.89

**Peoples Natural Gas Company LLC
COMBINED
Exhibit 18, ROR-2
Monthly/Quarterly Balance Sheet
TWELVE MONTHS AUGUST 2023**

Line No	Account	Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
LIABILITIES & OTHER CREDITS														
PROPRIETARY CAPITAL:														
40	201.0	Common Stock Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	211.0	Miscellaneous Paid-In Capital	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42	\$ 1,189,250,800.42
42	216.0	Unappropriated Retained Earnings	\$ 378,680,773.69	\$ 385,384,705.78	\$ 402,191,230.92	\$ 442,456,332.23	\$ 476,255,632.02	\$ 503,170,010.51	\$ 569,730,459.58	\$ 583,453,178.49	\$ 589,192,757.66	\$ 590,997,581.24	\$ 585,841,466.30	\$ 587,178,746.48
43	219.0	Accumulated Other Comprehensive Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44		TOTAL PROPRIETARY CAPITAL	\$ 1,567,931,574.11	\$ 1,574,635,506.20	\$ 1,591,442,031.34	\$ 1,631,707,132.65	\$ 1,665,506,432.44	\$ 1,692,420,810.93	\$ 1,758,981,260.00	\$ 1,772,703,978.91	\$ 1,778,443,558.08	\$ 1,780,248,381.66	\$ 1,775,092,266.72	\$ 1,776,429,546.90
LONG-TERM DEBT:														
45	223.0	Advances from Associated Companies	\$ 1,044,393,781.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,102,829,200.00	\$ 1,102,829,200.00	\$ 1,102,829,200.00	\$ 1,102,829,200.00	\$ 1,102,829,200.00	\$ 1,102,829,200.00	\$ 1,102,829,200.00	\$ 1,102,829,200.00	\$ 1,102,829,200.00
46	225.0	Unamortized premium on long-term debt.	\$ -	\$ -	\$ -	\$ -	\$ 30,453.16	\$ 69,260.14	\$ 103,890.21	\$ 138,520.28	\$ 173,150.35	\$ 207,780.42	\$ 242,410.49	\$ 277,040.56
47		TOTAL LONG-TERM DEBT	\$ 1,044,393,781.00	\$ 1,043,484,690.00	\$ 1,043,484,690.00	\$ 1,102,829,200.00	\$ 1,102,859,653.16	\$ 1,102,898,460.14	\$ 1,102,933,090.21	\$ 1,102,967,720.28	\$ 1,103,002,350.35	\$ 1,103,036,980.42	\$ 1,103,071,610.49	\$ 1,103,106,240.56
OTHER NON-CURRENT LIABILITIES:														
48	227.0	Obligations under Capital Lease-Noncurrent	\$ 29,865,020.38	\$ 29,865,020.38	\$ 29,865,020.38	\$ 27,843,924.85	\$ 27,843,924.85	\$ 29,930,870.36	\$ 28,166,221.82	\$ 28,166,221.82	\$ 28,166,221.82	\$ 26,180,470.17	\$ 26,180,470.17	\$ 26,180,470.17
49	228.2	Accumulated Provision for Injuries and Damages	\$ 1,826,128.00	\$ 1,426,128.00	\$ 1,426,128.00	\$ 2,157,751.00	\$ 2,157,751.00	\$ 2,157,751.00	\$ 2,157,751.00	\$ 1,889,876.00	\$ 1,345,828.00	\$ 1,345,828.00	\$ 1,226,128.00	\$ 1,226,128.00
50	228.3	Accumulated Provision for Pensions and Benefits	\$ 9,627,512.85	\$ 9,438,827.42	\$ 9,250,141.99	\$ 9,695,514.56	\$ 9,693,097.89	\$ 9,707,675.66	\$ 9,524,048.49	\$ 9,466,893.14	\$ 9,409,737.79	\$ 9,352,582.44	\$ 9,295,427.09	\$ 9,238,271.74
51	228.4	Accumulated Miscellaneous Operating Provision	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38	\$ 295,894.38
52	230.0	Asset Retirement Obligation	\$ 321,854.83	\$ 322,458.42	\$ 323,063.17	\$ 6,889.96	\$ 6,918.96	\$ 6,948.08	\$ 6,977.32	\$ 7,006.68	\$ -	\$ -	\$ -	\$ -
53		TOTAL OTHER NON-CURRENT LIABILITIES	\$ 41,936,410.44	\$ 41,348,328.60	\$ 41,160,247.92	\$ 39,999,974.75	\$ 39,997,587.08	\$ 42,099,139.48	\$ 40,150,893.01	\$ 39,825,892.02	\$ 39,217,681.99	\$ 37,174,774.99	\$ 36,997,919.64	\$ 36,940,764.29
CURRENT & ACCRUED LIABILITIES:														
54	232.0	Accounts Payable	\$ 146,415,396.79	\$ 150,626,746.81	\$ 139,722,360.43	\$ 151,883,780.19	\$ 108,910,249.65	\$ 91,238,972.03	\$ 90,331,488.48	\$ 80,962,701.38	\$ 89,785,858.39	\$ 99,549,807.10	\$ 95,922,540.40	\$ 118,563,013.85
55	233.0	Notes Payable to Associated Companies	\$ 204,542,254.38	\$ 250,348,050.42	\$ 278,413,612.89	\$ 251,854,035.26	\$ 204,956,860.35	\$ 178,918,828.31	\$ 175,655,490.00	\$ 175,655,490.00	\$ 175,655,490.00	\$ 175,655,490.00	\$ 183,557,473.00	\$ 183,557,473.00
56	234.0	Accounts Payable to Associated Companies	\$ 129,930,377.55	\$ 135,568,837.08	\$ 150,692,267.92	\$ 143,144,428.31	\$ 142,091,876.57	\$ 118,804,421.09	\$ 128,965,483.12	\$ 117,544,122.30	\$ 122,943,802.62	\$ 120,646,426.45	\$ 111,002,777.22	\$ 123,377,050.19
57	235.0	Customer Deposits	\$ 3,964,292.80	\$ 4,064,272.08	\$ 4,223,653.16	\$ 4,297,301.70	\$ 4,301,415.33	\$ 4,326,488.96	\$ 4,267,331.84	\$ 3,970,569.47	\$ 3,851,133.29	\$ 3,900,798.38	\$ 3,829,630.73	\$ 3,792,128.92
58	236.0	Taxes Accrued	\$ 2,916,202.53	\$ 3,001,533.21	\$ 3,082,979.67	\$ (14,510,733.22)	\$ (14,418,742.93)	\$ (14,397,215.37)	\$ (33,767,817.25)	\$ (33,672,633.10)	\$ (34,532,619.37)	\$ (46,322,088.80)	\$ (46,237,831.72)	\$ (46,217,155.83)
59	237.0	Interest Accrued	\$ 52,168.51	\$ 43,644.06	\$ 35,684.55	\$ 67,888.64	\$ 60,357.40	\$ 52,213.53	\$ 66,583.58	\$ 47,434.47	\$ 32,215.89	\$ 59,520.33	\$ 45,413.90	\$ 30,237.65
60	238.0	Dividends Declared	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	241.0	Tax Collections Payable	\$ 170,814.61	\$ 388,554.06	\$ 522,488.34	\$ 1,021,495.63	\$ 1,285,444.33	\$ 849,194.64	\$ 801,237.62	\$ 252,258.83	\$ 58,080.98	\$ 18,730.88	\$ (21,729.77)	\$ (95,927.33)
62	242.0	Miscellaneous Current & Accrued Liabilities	\$ 37,528,317.28	\$ 35,262,853.65	\$ 33,843,344.63	\$ 27,857,818.52	\$ 22,944,482.44	\$ 25,211,754.39	\$ 29,250,114.50	\$ 38,064,218.57	\$ 36,314,965.26	\$ 39,116,423.45	\$ 43,196,143.00	\$ 36,295,330.03
63	243.0	Obligations under Capital Lease-Current	\$ 8,016,772.89	\$ 8,016,772.89	\$ 8,016,772.89	\$ 8,475,195.68	\$ 8,475,195.68	\$ 6,388,250.17	\$ 6,137,139.50	\$ 6,137,139.50	\$ 6,137,139.50	\$ 6,614,100.63	\$ 6,614,100.63	\$ 6,614,100.63
64	244.0	Derivative Instrument Liabilities-Current	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65		TOTAL CURRENT & ACCRUED LIABILITIES	\$ 533,536,597.34	\$ 587,321,264.78	\$ 618,553,164.48	\$ 574,091,210.71	\$ 478,607,138.82	\$ 411,392,907.75	\$ 401,706,997.39	\$ 388,961,301.42	\$ 400,246,066.56	\$ 399,239,208.42	\$ 390,006,534.39	\$ 425,916,251.11
DEFERRED CREDITS:														
66	252.0	Customer Advances for Construction	\$ 3,244,348.10	\$ 3,245,959.15	\$ 3,436,213.95	\$ 3,484,186.74	\$ 3,504,408.11	\$ 3,521,193.67	\$ 4,001,923.20	\$ 3,918,868.42	\$ 3,949,538.42	\$ 3,971,342.42	\$ 3,973,701.42	\$ 4,035,689.42
67	253.0	Accumulated Deferred Investment Tax Credit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	253.0	Other Deferred Credits	\$ 11,075,787.76	\$ 11,471,947.84	\$ 11,416,689.21	\$ 9,932,981.37	\$ 10,297,101.09	\$ 9,697,581.40	\$ 10,004,776.84	\$ 8,947,248.24	\$ 9,328,085.82	\$ 9,122,699.59	\$ 9,048,901.25	\$ 7,559,663.99
69	254.0	Other Regulatory Liabilities	\$ 255,468,229.74	\$ 254,497,855.93	\$ 257,990,988.52	\$ 253,268,672.64	\$ 247,490,082.77	\$ 248,494,986.33	\$ 241,723,934.60	\$ 239,589,717.46	\$ 238,077,856.39	\$ 230,690,375.76	\$ 230,116,705.10	\$ 230,657,155.81
70	282.0	Accumulated Deferred Income Taxes-Other Property	\$ 569,831,845.38	\$ 569,660,238.78	\$ 569,660,238.78	\$ 603,746,275.78	\$ 603,746,275.78	\$ 603,746,275.78	\$ 686,968,278.78	\$ 686,968,278.78	\$ 686,968,278.78	\$ 580,049,450.15	\$ 580,049,450.15	\$ 580,049,450.15
71	283.0	Accumulated Deferred Income Taxes-Other	\$ (266,830,980.22)	\$ (266,830,980.22)	\$ (266,830,980.22)	\$ (248,469,059.22)	\$ (248,469,059.22)	\$ (248,469,059.22)	\$ (262,015,986.03)	\$ (262,015,986.03)	\$ (262,015,986.03)	\$ 77,165,055.66	\$ 77,165,055.66	\$ 77,165,055.66
72		TOTAL DEFERRED CREDITS	\$ 572,789,230.76	\$ 572,045,021.48	\$ 575,673,150.24	\$ 621,963,057.31	\$ 616,568,808.53	\$ 616,990,977.96	\$ 680,682,927.39	\$ 677,408,126.87	\$ 676,307,773.38	\$ 900,998,923.58	\$ 900,353,813.58	\$ 899,467,015.03
73		TOTAL LIABILITIES & OTHER CREDITS	\$ 3,760,587,593.65	\$ 3,818,834,811.06	\$ 3,870,313,283.98	\$ 3,970,590,575.42	\$ 3,903,539,620.03	\$ 3,865,802,296.26	\$ 3,984,455,168.00	\$ 3,981,867,019.50	\$ 3,997,217,430.36	\$ 4,220,698,269.07	\$ 4,205,522,144.82	\$ 4,241,859,817.89

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 3. Please provide the bond rating history for the Company and, if applicable, its parent from the major credit rating agencies for the last five years.

* * * * *

Below is a table of the bond rating history of PNG Companies for the last five years. Neither of the divisions are rated.

	S&P	Moody's
2019	BBB+/Positive	Baa2
2020	A/Stable	Baa1
2021	A/Stable	Baa1
2022	A/Stable	Baa1
2023	A/Negative	Baa1

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 4. Please provide copies of all bond rating reports relating to the Company and, if applicable, its parent for the past two years.

* * * * *

These will be provided upon execution of the CONFIDENTIALITY AGREEMENT.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 5. Please provide a workpaper showing the derivation of the Company's current AFUDC rate.

* * * * *

Refer to Attachment 1 for the workpaper showing the derivation of the Company's current AFUDC rate for both the Peoples Natural Division and the Peoples Gas Division.

Peoples Natural Gas Company LLC
Peoples Natural Division
Attachment 1: Exhibit 18, Schedule ROR.5
 AFUDC Rate Calculation (By Ferc Order No. 561 Method)

	<u>COL. A</u>	<u>COL. B</u>	<u>COL. C</u>		<u>COL. D</u>		<u>COL. E</u>
	Principal Amount (000)	Capitalization Ratio %	Cost Rates %	s	Order 561 Weight Formula (S/W) %		Weighted Cost Rates For Gross AFUDC Rate %
Weighted average Short-term debt Balance (\$)	<u>\$26,000</u>		0.947%	X	44.762%	=	0.424%
Long-term debt	977,501	46.739%	3.841%	X	55.238%	=	0.992%
Long-term lease oblig.	0	0.000%	0.000%	X	55.238%	=	0.000%
Preferred stock		0.000%	0.000%	X	55.238%	=	0.000%
Common equity:							
Common stock	1,113,913	53.261%	10.200%	X	55.238%	=	3.001%
Retained earnings	0	0.000%	10.200%	X	55.238%	=	<u>0.000%</u>
Total Common Equity	<u>\$1,113,913</u>	53.261%					<u>3.001%</u>
Total Capitalization	<u>\$2,091,414</u>	<u>100.000%</u>					
AFUDC Rate							<u>4.417%</u>
Projected average of monthly CWIP balances = Accounts 107 and 120 (W)	<u>\$58,085</u>	(Estimated)					
			Debt:	1.416%			0.320533
			Equity:	3.001%			0.679467
NOTE:							
S / W = 26000 / 58085 =	44.762%						
100 - (S / W) =	55.238%						

**Peoples Natural Gas Company LLC
 Peoples Gas Division
 Attachment 1: Exhibit 18, Schedule ROR.5
 AFUDC Rate Calculation (By Ferc Order No. 561 Method)**

	<u>COL. A</u>	<u>COL. B</u>	<u>COL. C</u>		<u>COL. D</u>		<u>COL. E</u>
	Principal Amount (000)	Capitalization Ratio %	Cost Rates %		Order 561 Weight Formula (S/W) %		Weighted Cost Rates For Gross AFUDC Rate %
Weighted average Short-term debt Balance (S)	<u>\$26,000</u>		0.947%	X	100.000%	=	0.947%
Long-term debt	117,551	47.609%	2.529%	X	0.000%	=	0.000%
Long-term lease oblig.	0	0.000%	0.000%	X	0.000%	=	0.000%
Preferred stock		0.000%	0.000%	X	0.000%	=	0.000%
Common equity:							
Common stock	129,358	52.391%	10.200%	X	0.000%	=	0.000%
Retained earnings	0	0.000%	10.200%	X	0.000%	=	<u>0.000%</u>
Total Common Equity	<u>\$129,358</u>	52.391%					<u>0.000%</u>
Total Capitalization	<u>\$246,909</u>	<u>100.000%</u>					
AFUDC Rate							<u>0.947%</u>
Projected average of monthly CWIP balances = Accounts 107 and 120 (W)	█ <u>\$3,087</u>	(Estimated)					
			Debt:		█ 0.947%		1.000000
			Equity:		█ 0.000%		0.000000
NOTE:							
S / W = 26000 / 3087 =	█ 100.000%						
100 - (S / W) =	0.000%						

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 6. Please supply copies of all presentations by the Company's and, if applicable, its parent's management to securities analysts during the past two years. This would include presentations of financial projections.

* * * * *

Neither the Company nor its Parent, PNG Companies have presented to equity securities analysts during the last two years. All presentations were prepared at the ultimate parent level, Essential Utilities, Inc. Such presentations are available within the Investor Relations section of its website.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 7. Please provide a listing of all securities issuances for the Company and, if applicable, its parent projected for the next two years. The response should identify for each projected issuance the date, dollar amount, type of security, and effective cost rate.

* * * * *

Refer to the testimony of Paul R. Moul.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 8. Please identify all of the Company's and, if applicable, its parent's publicly underwritten common stock issuances written in the last five years. Identify which such issuances were related to mergers or acquisitions, and which were undertaken to fund facility investments in utility plant and equipment.

* * * * *

Neither Peoples nor its Parent, PNG Companies have had any publicly underwritten common stock issuances.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 9. Please identify any plan by the Company to refinance high cost long-term debt or preferred stock.

* * * * *

None.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 10. Please provide copies of all securities analysts' reports relating to the Company and/or its parent issued within the past two years.

* * * * *

No such reports have been issued for Peoples or PNG Companies.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 11. If applicable, please supply a listing of all common equity infusions from the parent to the Company over the past five years. In each case, identify date and dollar amount.

* * * * *

Only one capital contribution occurred during the past five years. PNG Companies LLC contributed \$40M to Peoples Natural Gas Company on September 30, 2018.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 12. If applicable, please identify the Company's common dividend payments to its parent for each of the last five years.

* * * * *

Peoples Natural Gas LLC did not pay a dividend to PNG Companies LLC during the past five years. Peoples Gas Company LLC paid a \$1.5M dividend in December of 2018 and a \$24.5M dividend in December of 2020 to re-balance the capital structure.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 13. Please provide the latest year-by-year financial projections for the Company for the next five years. Also, please indicate the date these projections were prepared; whether approved by management; and whether the projections have been submitted to bond rating agencies.

(Information should be treated in a confidential manner.)

* * * * *

Please refer to Exhibit No. 16, Schedule No. 5.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 14. Please provide the Company's five-year construction budget.

* * * * *

Currently we do not have approved five-year construction budgets. Please refer to RR-14 and RR-15 for additional capital expenditure information.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 15. Please identify the Company's and, if applicable, its parent's capital structure targets (percentages of capital types). Provide the complete basis for the capital structure targets.

* * * * *

Peoples targets a capital structure within the range of capital structures employed by comparable natural gas distribution companies. See the testimony of Paul Moul for further discussion on capital structure targets.

Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return

ROR 16. For each month, of the most recent 24 months, please supply the Company's

- a. short-term debt balance;
- b. short-term debt interest rate;
- c. balance of construction work in progress; and
- d. balance of construction work in progress which is eligible for AFUDC accrual.

* * * * *

Please refer to pages 2 and 3.

- a. Short-Term Debt Balance
b. Short-Term Debit Interest Rate

	Peoples 1000		Peoples Gas 3100		
	<u>2021</u>	<u>Short Term Debt Bal.</u>	<u>Interest Rate</u>	<u>Short Term Debt Bal.</u>	<u>Interest Rate</u>
September	\$	131,951,777	1.133%	58,055,145.51	1.133%
October	\$	16,636,017	1.087%	-	1.087%
November	\$	43,363,120	1.220%	2,559,148.34	1.220%
December	\$	87,839,207	1.186%	3,239,718.41	1.186%
<u>2022</u>					
January	\$	15,535,729	1.202%	-	1.202%
February	\$	-	1.926%	-	1.926%
March	\$	-	1.259%	-	1.259%
April	\$	-	1.554%	-	1.554%
May	\$	-	1.922%	-	1.922%
June	\$	-	2.109%	-	2.109%
July	\$	28,774,913	2.833%	-	2.833%
August	\$	66,509,056	3.200%	-	3.200%
September	\$	113,723,104	3.533%	-	3.533%
October	\$	148,968,156	3.995%	10,560,744.44	3.995%
November	\$	172,037,876	4.382%	15,556,587.20	4.382%
December	\$	57,277,591	4.766%	18,920,953.87	4.766%
<u>2023</u>					
January	\$	21,396,780	5.119%	7,904,590.15	5.119%
February	\$	1,682,034	5.267%	1,581,304.66	5.267%
March	\$	-	5.298%	-	5.298%
April	\$	-	5.333%	-	5.333%
May	\$	-	5.807%	-	5.807%
June	\$	-	5.946%	-	5.946%
July	\$	-	6.117%	-	6.117%
August	\$	20,345,054	6.203%	17,556,929.06	6.203%

c. Balance of Construction Work in Progress

Month	Peoples 1000	Peoples Gas 3100	Combined
	(c)	(c)	(c)
September - 21	\$ 96,533,648	\$ 7,666,249	\$ 104,199,898
October - 21	\$ 81,467,657	\$ 9,113,765	\$ 90,581,422
November - 21	\$ 92,362,297	\$ 9,268,733	\$ 101,631,030
December - 21	\$ 72,282,671	\$ 7,843,130	\$ 80,125,801
January - 22	\$ 73,499,838	\$ 6,745,107	\$ 80,244,945
February - 22	\$ 94,746,485	\$ 10,079,303	\$ 104,825,788
March - 22	\$ 138,494,985	\$ 13,948,051	\$ 152,443,036
April - 22	\$ 175,221,071	\$ 17,095,742	\$ 192,316,812
May - 22	\$ 111,713,348	\$ 18,379,944	\$ 130,093,292
June - 22	\$ 127,207,383	\$ 10,895,970	\$ 138,103,352
July - 22	\$ 130,231,155	\$ 11,693,083	\$ 141,924,238
August - 22	\$ 124,307,010	\$ 10,882,743	\$ 135,189,752
September - 22	\$ 121,008,145	\$ 8,543,909	\$ 129,552,054
October - 22	\$ 116,934,987	\$ 9,022,642	\$ 125,957,629
November - 22	\$ 131,742,368	\$ 9,285,146	\$ 141,027,514
December - 22	\$ 123,789,469	\$ 9,471,149	\$ 133,260,618
January - 23	\$ 127,435,622	\$ 10,281,433	\$ 137,717,055
February - 23	\$ 128,188,382	\$ 10,205,278	\$ 138,393,660
March - 23	\$ 135,681,300	\$ 11,404,688	\$ 147,085,988
April - 23	\$ 136,319,890	\$ 11,531,786	\$ 147,851,676
May - 23	\$ 143,043,111	\$ 13,140,827	\$ 156,183,938
June - 23	\$ 137,678,201	\$ 15,632,867	\$ 153,311,068
July - 23	\$ 140,033,575	\$ 15,321,507	\$ 155,355,082
August - 23	\$ 147,462,914	\$ 15,578,706	\$ 163,041,621

d. 94% of CWIP is eligible for AFUDC accrual.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 17. If applicable, please provide the currently authorized returns on equity for each of the parent’s utility subsidiaries of the same industry type as the Company. In each case identify the approximate date when the current return on equity was approved by the state commission.

* * * * *

PNG Companies’ other utility subsidiaries consist of Peoples Natural Gas Company LLC (consisting of the Peoples Natural Gas Division and the Peoples Gas Division) and Delta Natural Gas Company (Delta). Delta currently has an authorized return of 9.25% as established in its most recent base case approved in January of 2022. None of the other companies have authorized returns as all of the cases were “black box” settled.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 18. Has the Utility reacquired or repurchased any debt within the last five years? If so, provide a summary of each gain or loss on reacquired debt, the date on which the utility commenced amortization of such a gain or loss, the regulatory commission decision addressing the treatment of such gain or loss on reacquired debt, if any, on interest expense.

* * * * *

Peoples has not reacquired or repurchased debt within the last five years.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 19. Fully identify all debt (other than instruments traded in public markets) owed to all shareholders, corporate officers, or members of the board of directors, its affiliates, parent company, or subsidiaries.

* * * * *

Refer to Exhibit No. 16, Schedule No. 6 (53.53 II.A.6).

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 20. Provide a summary statement of all stock dividends, splits, or par value changes during the two (2) year calendar period preceding the rate case filing.

* * * * *

Peoples does not have common stock.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 21. If a claim of the filing utility is based on utilization of the capital structure or capital costs of the parent company and system – consolidated, the reasons for this claim must be fully stated and supported.

* * * * *

Peoples Natural Gas Company's rate of return claim is based on its own capital structure. See the testimony of Paul R. Moul for further discussion.

**Peoples Natural Gas Company LLC
Standard Data Request
Rate of Return**

ROR 22. To the extent not provided in SDR III-A.13, supply projected capital requirements and sources of the filing utility. Its parent and system – consolidated – for the test year and each of the three (3) comparable future years.

* * * * *

Refer to Exhibit No. 16, Schedule No. 5 (53.53 II.A.5).

**Peoples Natural Gas Company LLC
 Standard Data Request
 Rate of Return**

ROR 23. To the extent not provided elsewhere, supply financial data of Company and/or parent for the last five (5) years.

- a. Times interest earned ratio – pre and post tax basis.
- b. Preferred stock dividend coverage ratio – post tax basis.
- c. Times fixed charges earned ratio – pre tax basis.
- d. Dividend payout ratio.
- e. AFUDC as a percent of earnings available for common equity.
- f. Construction work in progress as a percent of net utility plant.
- g. Effective income tax rate.
- h. Internal cash generations as a percent of total capital requirements.

* * * * *

		<u>2018</u>	<u>2019</u>	<u>Combined</u> <u>2020</u>	<u>2021</u>	<u>2022</u>
Times Interest Earned-Pre (EBIT/Int Exp.)	[a]	4.20	4.12	4.42	5.44	5.54
Times Interest Earned-Post (EBI/Int Exp.)	[a]	3.42	3.40	4.41	6.19	6.81
Preferred Stock Dividend Ratio	[b]	n/a	n/a	n/a	n/a	n/a
Times Fixed Charges Earned Ratio	[c]	4.20	4.12	4.42	5.44	5.54
Dividend Payout Ratio	[d]	0%	0%	0%	0%	0%
AFUDC % of Net Income	[e]	0.4%	0.6%	1.2%	0.1%	0.4%
CWIP as a % of Utility Plant & Intangibles	[f]	1.4%	1.9%	2.3%	3.0%	4.6%
Effective Income Tax Rate	[g]	24%	23%	0%	-17%	-28%
Internal Cash as a % of Capex	[h]	82.4%	85.7%	68.0%	76.0%	74.9%

PNG Companies LLC

PNG Companies information is confidential and will be made available upon request, subject to a confidentiality agreement.

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

RR 1. Please provide a copy of the Company’s detailed quarterly balance sheet and monthly income statements for the historic test year through the most recent month available.

* * * * *

Response:

Detailed quarterly balance sheet – Refer to Exhibit No. 16, Schedule No. 2 - Attachment A.

Monthly income statements historic test year through the most recent month available –
See attachments as noted below:

- Attachment A – Peoples Natural Gas Company LLC – Combined
- Attachment B – Peoples Natural Gas Division (1000)
- Attachment C – Peoples Gas Division (3100)

Peoples Natural Gas Company LLC
 COMBINED
 Exhibit No. 19, RR-1 Attachment A
 Monthly Income Statement

Line No	Account Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
Operating Revenues (400):													
1	480.0 Residential Sales	\$ 23,097,827.98	\$ 52,070,060.09	\$ 79,219,621.89	\$ 128,006,202.55	\$ 102,207,402.49	\$ 85,964,241.76	\$ 87,436,906.03	\$ 31,642,070.35	\$ 22,957,655.91	\$ 14,826,845.46	\$ 14,107,611.07	\$ 13,941,755.17
2	481.0 Commercial and Industrial Sales	\$ 5,345,008.38	\$ 10,124,290.03	\$ 15,120,271.25	\$ 25,682,159.31	\$ 21,563,258.53	\$ 17,637,851.13	\$ 17,625,218.07	\$ 6,326,798.23	\$ 3,667,511.32	\$ 2,607,186.99	\$ 2,376,250.14	\$ 2,351,162.91
3	483.0 Sales for Resale	\$ 296,166.93	\$ 599,780.35	\$ 808,704.59	\$ 344,663.24	\$ 405,952.38	\$ 1,172,442.45	\$ 353,525.34	\$ 317,127.38	\$ 733,190.86	\$ 357,933.47	\$ 223,859.31	\$ 190,227.49
4	484.0 Sales of Gas (480-484)	\$ 28,729,003.29	\$ 62,794,130.47	\$ 95,148,597.73	\$ 154,033,025.10	\$ 124,176,613.40	\$ 104,774,535.34	\$ 105,415,649.44	\$ 38,285,995.96	\$ 27,358,358.09	\$ 17,791,965.92	\$ 16,707,720.52	\$ 16,483,145.57
5	487.0 Forfeited Discounts	\$ 362,704.25	\$ 333,759.06	\$ 295,617.81	\$ 402,925.40	\$ 562,858.23	\$ 786,379.27	\$ 924,513.08	\$ 794,707.86	\$ 631,363.70	\$ 468,230.75	\$ 429,588.42	\$ 391,085.47
6	488.0 Miscellaneous Service Revenues	\$ 67,812.00	\$ 69,399.00	\$ 70,529.00	\$ 59,231.00	\$ 67,932.00	\$ 45,065.00	\$ 71,258.00	\$ 124,436.00	\$ 174,363.00	\$ 115,112.00	\$ 82,531.00	\$ 92,997.00
7	489.1 Revenues from Transportation of Gas of Others Through Gathering Facility	\$ 618,310.92	\$ 585,263.34	\$ 591,297.11	\$ 555,707.60	\$ 473,068.00	\$ 561,987.64	\$ 517,703.10	\$ 539,211.29	\$ 598,054.31	\$ 611,366.02	\$ 591,574.22	\$ 553,118.85
8	489.3 Revenues from Transportation of Gas of Others Through Distribution Facility	\$ 8,111,542.13	\$ 13,351,618.55	\$ 17,192,166.95	\$ 25,226,208.24	\$ 23,418,695.33	\$ 20,080,764.10	\$ 20,504,819.45	\$ 13,503,099.25	\$ 10,458,490.19	\$ 8,038,915.62	\$ 8,240,728.54	\$ 8,376,441.18
9	489.4 Revenues from Storing Gas of Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	493.0 Rent from Gas Property	\$ 47,004.07	\$ 12,619.94	\$ 9,229.52	\$ 54,915.24	\$ 62,392.85	\$ 19,474.80	\$ 55,938.03	\$ 39,108.89	\$ 13,335.08	\$ 42,559.55	\$ 7,433.77	\$ 8,798.88
11	495.0 Other Gas Revenues	\$ 475,330.35	\$ 603,311.47	\$ 2,588,120.94	\$ 6,575,962.72	\$ 3,586,726.39	\$ 1,391,366.71	\$ 871,329.99	\$ (164,112.22)	\$ 1,646,384.42	\$ 113,427.47	\$ (816,497.16)	\$ 2,682,060.76
12	496.0 Provision for Rate Refunds	\$ 491,220.00	\$ 451,669.00	\$ 642,696.00	\$ (314,700.00)	\$ (294,958.00)	\$ (42,075.00)	\$ (25,576.00)	\$ 35,574.51	\$ 213,079.71	\$ 396,785.72	\$ 298,896.45	\$ 354,947.67
13	499.0 Other Operating Revenues (485-496)	\$ 10,173,923.72	\$ 15,407,640.36	\$ 21,389,657.33	\$ 32,842,250.20	\$ 27,876,714.80	\$ 22,842,962.52	\$ 22,919,985.65	\$ 14,872,025.58	\$ 13,735,070.41	\$ 9,786,397.13	\$ 8,834,255.24	\$ 12,459,449.81
14	Total Operating Revenues (400)	\$ 38,902,927.01	\$ 78,201,770.83	\$ 116,538,255.06	\$ 186,875,275.30	\$ 152,053,328.20	\$ 127,617,497.86	\$ 128,335,635.09	\$ 53,158,021.54	\$ 41,093,428.50	\$ 27,578,363.05	\$ 25,541,975.76	\$ 28,942,595.38
Gas Production Operating Expense:													
Natural Gas Production Operation Expense													
15	750.0 Supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	751.0 Production maps and records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	752.0 Gas wells expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	753.0 Field lines expenses	\$ 88,016.09	\$ 122,959.13	\$ 95,252.71	\$ 94,235.82	\$ 93,002.62	\$ 85,321.21	\$ 111,813.58	\$ 107,646.99	\$ 104,411.86	\$ 107,897.16	\$ 101,879.84	\$ 112,090.78
19	754.0 Field compressor station expenses	\$ 201,862.41	\$ 177,539.48	\$ 203,825.01	\$ 199,391.64	\$ 132,734.30	\$ 215,997.29	\$ 205,883.77	\$ 35,339.81	\$ 252,568.51	\$ 251,898.64	\$ 156,635.18	\$ 250,128.85
20	755.0 Field compressor station fuel and power	\$ 383,176.54	\$ 387,717.70	\$ 154,526.40	\$ 150,227.62	\$ 159,008.06	\$ 161,157.11	\$ 101,603.02	\$ 163,723.54	\$ 82,895.86	\$ 103,196.35	\$ 109,910.66	\$ 164,493.12
21	756.0 Field measuring and regulating station expenses	\$ 25,265.98	\$ 22,798.36	\$ 17,373.91	\$ 32,539.43	\$ 15,821.63	\$ 35,704.22	\$ 30,028.33	\$ 35,417.01	\$ 24,971.89	\$ 30,322.79	\$ 29,362.79	\$ 18,365.46
22	758.0 Gas well royalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	759.0 Other expenses	\$ 6,570.98	\$ 6,111.53	\$ 4,860.07	\$ 6,026.90	\$ 4,056.71	\$ 4,449.34	\$ 6,704.25	\$ 2,620.93	\$ 4,279.68	\$ 4,037.46	\$ 5,786.26	\$ 8,904.03
24	760.0 Rents	\$ -	\$ 110.00	\$ -	\$ 9,877.91	\$ 294.89	\$ 605.00	\$ 8.00	\$ 585.00	\$ 1,178.16	\$ 1,761.25	\$ 631.00	\$ -
25	Natural Gas Production and Gathering Operation Expense	\$ 704,892.00	\$ 717,236.20	\$ 475,838.10	\$ 492,299.32	\$ 404,918.21	\$ 503,234.17	\$ 456,040.95	\$ 345,333.28	\$ 470,305.96	\$ 499,113.65	\$ 398,025.67	\$ 553,982.24
26	800.1 Natural gas well-head purchases - Intercompany	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	801.0 Natural gas field line purchases	\$ 5,578,611.47	\$ 3,216,346.29	\$ 2,407,422.83	\$ 3,538,089.99	\$ 1,046,220.84	\$ 856,048.27	\$ 840,847.05	\$ 826,509.33	\$ 717,865.19	\$ 643,175.53	\$ 610,833.01	\$ 650,898.50
28	803.0 Natural gas transmission line purchases	\$ 44,588,059.73	\$ 35,939,427.89	\$ 26,956,615.92	\$ 45,241,068.56	\$ 17,463,014.19	\$ 11,083,780.34	\$ 13,153,990.28	\$ 11,470,541.23	\$ 13,064,901.29	\$ 9,682,373.90	\$ 10,487,840.51	\$ 7,425,426.17
29	804.0 Natural gas city gate purchases	\$ 414,263.74	\$ 40,270.90	\$ 29,022.15	\$ 82,085.41	\$ 1,042,968.41	\$ 532,157.25	\$ 1,112,932.42	\$ 774,894.11	\$ 3,373.26	\$ 36,486.11	\$ 113,681.78	\$ -
30	805.0 Other gas purchases	\$ -	\$ -	\$ 2,453.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	805.1 Purchase gas cost adjustments	\$ (9,149,475.71)	\$ 8,217,685.01	\$ 9,475,838.99	\$ 26,025,622.56	\$ 23,521,418.88	\$ 25,190,550.61	\$ 15,388,462.56	\$ 2,939,726.22	\$ (2,244,386.44)	\$ (3,672,879.66)	\$ (5,524,475.37)	\$ (5,236,764.43)
32	806.0 Exchange gas	\$ (1,399,837.03)	\$ 685,119.41	\$ 547,838.42	\$ 1,510,478.96	\$ (1,197,347.73)	\$ (107,385.61)	\$ (541,397.57)	\$ 166,415.27	\$ 249,449.56	\$ 74,514.16	\$ (16,573.90)	\$ (43,481.85)
33	807.1 Well expense - Purchased gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	807.5 Other purchases gas expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	808.1 Gas withdrawn from storage—Debit	\$ 224,019.81	\$ 1,985,258.24	\$ 16,226,764.29	\$ 26,614,955.83	\$ 33,884,406.89	\$ 23,187,618.37	\$ 26,709,189.73	\$ 817,817.83	\$ 921,869.71	\$ 23,401.88	\$ 132,317.65	\$ 92,333.10
36	808.2 Gas delivered to storage—Credit	\$ (30,442,103.63)	\$ (16,069,707.39)	\$ (3,604,348.56)	\$ (3,576,697.13)	\$ (1,380,005.00)	\$ (768,411.83)	\$ (18,418.17)	\$ (2,679,789.76)	\$ (6,276,806.79)	\$ (5,887,391.45)	\$ (6,536,509.84)	\$ (3,374,815.13)
37	810.0 Gas used for compressor station fuel—Credit	\$ (611,461.47)	\$ (567,810.72)	\$ (297,929.53)	\$ (289,053.16)	\$ (329,180.07)	\$ (381,560.36)	\$ (226,725.56)	\$ (307,054.54)	\$ (151,928.29)	\$ (168,032.48)	\$ (159,871.45)	\$ (226,375.75)
38	812.0 Gas used for other utility operations—Credit	\$ (19,207.35)	\$ (16,744.97)	\$ (28,939.11)	\$ (58,103.49)	\$ (133,750.65)	\$ (101,493.83)	\$ (76,755.07)	\$ (74,182.21)	\$ (12,491.51)	\$ (8,218.79)	\$ (3,730.74)	\$ (2,760.48)
39	813.0 Other gas supply expenses	\$ 111,077.36	\$ 103,147.47	\$ 99,944.01	\$ 139,680.94	\$ 110,595.29	\$ 94,219.69	\$ 117,924.14	\$ 103,067.24	\$ 117,209.52	\$ 110,433.39	\$ 111,500.97	\$ 122,928.34
40	Other Gas Supply Operation Expenses	\$ 9,353,946.92	\$ 33,532,992.13	\$ 51,814,683.36	\$ 99,228,128.47	\$ 74,028,341.05	\$ 59,585,524.90	\$ 56,460,049.81	\$ 14,037,944.72	\$ 6,389,055.50	\$ 833,862.59	\$ (791,217.74)	\$ (478,929.75)
41	Total Gas Production Operation Expense	\$ 10,058,838.92	\$ 34,250,228.33	\$ 52,290,521.46	\$ 99,720,427.79	\$ 74,433,259.26	\$ 60,088,759.07	\$ 56,916,090.76	\$ 14,383,278.00	\$ 6,859,361.46	\$ 1,332,976.24	\$ (893,192.07)	\$ 75,052.49
Nat Gas Storage, Terminating and Processing Operation Expenses:													
42	814.0 Operation supervision and engineering	\$ 4,385.50	\$ 2,756.66	\$ 2,191.24	\$ 2,229.88	\$ 2,249.26	\$ 2,322.80	\$ 2,827.62	\$ 2,628.89	\$ 2,806.01	\$ 3,101.46	\$ 2,567.87	\$ 3,224.05
43	816.0 Wells expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	817.0 Lines expenses	\$ 569.52	\$ 654.51	\$ 547.95	\$ 515.37	\$ 539.83	\$ 463.11	\$ 634.92	\$ 608.49	\$ 649.19	\$ 673.20	\$ 577.86	\$ 619.23
45	818.0 Compressor station expenses	\$ 135,159.65	\$ 127,975.33	\$ 100,784.41	\$ 179,596.16	\$ 112,356.31	\$ 93,482.67	\$ 99,257.95	\$ 127,443.23	\$ 102,351.81	\$ 91,462.93	\$ 117,857.29	\$ 200,381.49
46	819.0 Compressor station fuel and power	\$ 81,439.52	\$ 43,147.55	\$ 53,346.05	\$ 28,580.75	\$ 61,241.84	\$ 50,134.18	\$ 49,384.78	\$ 12,504.32	\$ 9,862.62	\$ 10,498.45	\$ 15,006.08	\$ 15,006.08
47	820.0 Measuring and regulating station expenses	\$ 110.47	\$ 123.36	\$ 84.61	\$ 96.99	\$ 83.94	\$ 85.47	\$ 149.33	\$ 138.29	\$ 145.39	\$ 139.98	\$ 136.43	\$ 155.06
48	823.0 Gas losses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	824.0 Other expenses	\$ 42.53	\$ 28.50	\$ 20.01	\$ 39.46	\$ 24.41	\$ 15.51	\$ 47.73	\$ 19.18	\$ 25.16	\$ 54.66	\$ 40.66	\$ 30.75
50	825.0 Storage wells royalties	\$ 175.00	\$ 275.00	\$ 1,475.00	\$ 6,799.96	\$ 6,704.88	\$ 4,853.20	\$ 1,583.47	\$ 325.20	\$ 400.00	\$ 300.00	\$ 1,092.32	\$ 319.91
51	826.0 Rents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	Underground Storage Operation Expense	\$ 221,882.19	\$ 174,960.91	\$ 158,449.27	\$ 217,858.57	\$ 183,200.47	\$ 151,356.94	\$ 153,885.80	\$ 179,147.98	\$ 118,881.88	\$ 105,594.85	\$ 132,770.88	\$ 219,736.57
53	850.0 Operation supervision and engineering	\$ 30,698.37	\$ 19,296.60	\$ 15,338.61	\$ 15,609.19	\$ 15,744.86	\$ 16,259.59	\$ 19,793.34	\$ 18,402.29	\$ 19,642.03	\$ 21,710.26	\$ 17,975.13	\$ 22,568.30
54	853.0 Compressor station labor and expenses	\$ 99,468.80	\$ 8,596.20	\$ 34,838.21	\$ 24,598.92	\$ 9,664.93	\$ 10,456.96	\$ 11,101.64	\$ 10,082.62	\$ 9,073.00	\$ 9,829.02	\$ 19,116.70	\$ 19,873.86
55	854.0 Gas Transmission Op - Compressor Sta Fuel	\$ 146,845.41	\$ 136,945.47	\$ 90,057.08	\$ 110,244.79	\$ 108,930.17	\$ 170,269.07	\$ 75,737.76	\$ 95,346.30	\$ 56,528.11	\$ 54,973.51	\$ 45,462.34	\$ 46,876.55
56	856.0 Mains expenses	\$ 168,126.00	\$ 118,371.28	\$ 210,040.95	\$ 154,219.47	\$ 107,333.08	\$ 77,495.23	\$ 160,635.62	\$ 141,549.86	\$ 102,431.98			

133	932.0	Maintenance of general plant	\$ 14,608.48	\$ 10,854.45	\$ 14,455.75	\$ 16,203.84	\$ 17,232.06	\$ 22,559.97	\$ 11,698.53	\$ 15,311.46	\$ 8,583.67	\$ 27,870.38	\$ 39,804.47	\$ (10,587.27)
134		Administrative and General Maintenance Expense	\$ 14,608.48	\$ 10,854.45	\$ 14,455.75	\$ 16,203.84	\$ 17,232.06	\$ 22,559.97	\$ 11,698.53	\$ 15,311.46	\$ 8,583.67	\$ 27,870.38	\$ 39,804.47	\$ (10,587.27)
135		Total Maintenance Expenses (402)	\$ 5,643,271.74	\$ 4,775,885.04	\$ 5,918,866.47	\$ 5,484,265.72	\$ 4,545,321.79	\$ 4,048,071.39	\$ 4,538,820.89	\$ 3,920,701.72	\$ 4,157,872.79	\$ 4,952,431.39	\$ 4,543,413.55	\$ 5,333,635.08
136	403.0	Depreciation expense	\$ 9,011,297.58	\$ 9,010,793.34	\$ 8,926,450.88	\$ 8,840,215.46	\$ 9,015,540.48	\$ 9,001,335.75	\$ 9,018,376.13	\$ 8,592,506.30	\$ 9,118,979.11	\$ 12,219,173.26	\$ 9,278,861.50	\$ 9,304,848.29
137		Depreciation Expense (403)	\$ 9,011,297.58	\$ 9,010,793.34	\$ 8,926,450.88	\$ 8,840,215.46	\$ 9,015,540.48	\$ 9,001,335.75	\$ 9,018,376.13	\$ 8,592,506.30	\$ 9,118,979.11	\$ 12,219,173.26	\$ 9,278,861.50	\$ 9,304,848.29
138	403.1	Depreciation Expense - Asset Retirement Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139		Depreciation Expense for Asset Retirement Obligation Costs (403.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
140	404.0	Amortization expense - Utility plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141	404.2	Amortization of underground storage land and land rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142		Amortization and Depletion of Utility Plant (404-405)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	407.3	Amortization Expense - Regulatory Debits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144		Regulatory Debits (407.3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
145	408.1	Taxes other than income taxes, utility operating income	\$ 844,062.04	\$ 827,687.66	\$ 1,032,704.91	\$ 1,097,141.85	\$ 1,380,826.33	\$ 1,078,632.67	\$ 903,970.55	\$ 851,917.17	\$ 875,613.72	\$ 1,227,564.78	\$ 975,382.18	\$ 849,357.92
146		Taxes Other Than Income Taxes (408.1)	\$ 844,062.04	\$ 827,687.66	\$ 1,032,704.91	\$ 1,097,141.85	\$ 1,380,826.33	\$ 1,078,632.67	\$ 903,970.55	\$ 851,917.17	\$ 875,613.72	\$ 1,227,564.78	\$ 975,382.18	\$ 849,357.92
147	409.1	Income taxes, utility operating income	\$ (5,320,003.92)	\$ -	\$ -	\$ (34,322,708.26)	\$ -	\$ -	\$ (19,649,599.00)	\$ -	\$ -	\$ (12,079,452.20)	\$ -	\$ -
148	410.1	Provision for deferred income taxes, utility operating income	(2,613,200.82)	(171,606.60)	-	73,978,257.48	-	-	(21,875,480.00)	-	-	2,024,778.65	-	-
149	411.1	Provision for deferred income taxes--Credit, utility operating income	-	-	-	(52,510,994.80)	-	-	-	-	-	-	-	-
150	411.4	Investment tax credit adjustments, utility operations	-	-	-	-	-	-	-	-	-	-	-	-
151		Total Operating Expenses	\$ 35,314,670.62	\$ 67,849,942.47	\$ 97,224,188.00	\$ 134,253,072.28	\$ 115,467,182.87	\$ 96,828,636.09	\$ 55,008,902.49	\$ 37,297,533.37	\$ 33,863,480.87	\$ 23,831,658.43	\$ 28,465,711.49	\$ 25,322,595.60
152		NET UTILITY OPERATING INCOME	\$ 3,588,256.39	\$ 10,351,828.36	\$ 19,314,067.06	\$ 52,622,203.02	\$ 36,586,145.33	\$ 30,788,861.77	\$ 73,326,732.60	\$ 15,860,488.17	\$ 7,229,947.63	\$ 3,746,704.62	\$ (2,923,735.73)	\$ 3,619,999.78
		OTHER INCOME & DEDUCTIONS												
		Other Income:												
153	415.0	Revenues from merchandising, jobbing and contract work	\$ 573,099.55	\$ 518,926.46	\$ 563,531.85	\$ 531,010.90	\$ 497,963.45	\$ 557,130.46	\$ 525,455.75	\$ 609,542.75	\$ 523,562.00	\$ 616,779.47	\$ 585,216.66	\$ 567,691.37
154	416.0	Costs and expenses of merchandising, jobbing and contract work	(208,641.15)	(174,321.07)	(153,184.69)	(263,235.21)	(150,306.05)	(167,985.23)	(175,999.73)	(165,669.43)	(174,135.29)	(159,969.30)	(239,609.78)	(204,203.49)
155	417.0	Nonutility Operations - Revenue	1,536,848.58	932,373.72	1,070,437.30	1,372,719.78	1,061,310.48	382,985.84	1,627,059.76	1,190,982.15	1,293,681.60	1,099,454.68	1,174,361.57	1,400,472.36
156	417.1	Nonutility Operations - Expenses	(454,020.43)	(856,132.17)	(753,998.37)	(2,947,633.89)	(757,521.68)	(1,158,568.91)	(1,213,602.05)	(956,597.38)	(469,656.08)	(738,615.22)	(1,206,096.93)	(1,240,016.67)
157	419.0	Interest and dividend income	1,048,736.72	(72,168.28)	218,736.72	316,225.88	214,046.31	214,046.31	162,143.31	237,195.31	271,238.31	283,237.35	259,117.35	242,149.35
158	419.1	Allowance for other funds used during construction	82,345.41	95,320.64	201,117.33	84,997.42	178,110.10	134,954.48	176,229.43	160,084.36	177,866.62	232,231.51	188,698.77	188,698.77
159	421.0	Miscellaneous nonoperating income	120,459.94	(148,456.28)	(17,334.71)	42,999.31	52,567.94	(128,271.90)	100,085.10	25,786.36	9,889.97	27,001.30	37,828.76	29,784.85
160	421.1	Gain on Disposition of Property	-	-	-	-	-	-	-	-	-	-	-	-
161		Total Other Income	\$ 2,698,828.62	\$ 295,543.02	\$ 1,129,305.43	\$ (862,915.81)	\$ 1,096,170.55	\$ (165,708.95)	\$ 1,201,371.57	\$ 1,101,324.12	\$ 1,632,447.13	\$ 1,109,698.34	\$ 843,049.14	\$ 984,576.54
		Other Income Deductions:												
162	421.2	Loss on Disposition of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	426.1	Donations	-	-	-	(3,278,185.09)	(11,299.41)	-	(507.50)	(50,000.00)	(607.97)	(230.32)	(250.00)	(1,500.00)
164	426.3	Penalties	-	(400,000.00)	-	-	-	-	-	-	-	-	(9,450.00)	-
165	426.4	Expenditures for certain civic, political and related activities	(7,500.00)	(12,882.70)	(7,500.00)	(5,382.70)	(2,809.23)	-	(14,018.46)	-	(160,791.45)	-	(73,838.46)	(26,309.23)
166	426.5	Other deductions	(1,786.60)	(1,951.71)	(1,754.82)	(1,959.96)	(1,971.28)	(1,885.01)	(2,073.97)	-	-	-	-	-
167		Total Other Income Deductions	\$ (9,286.60)	\$ (414,834.41)	\$ (9,254.82)	\$ (3,285,527.75)	\$ (16,079.92)	\$ (1,885.01)	\$ (16,599.93)	\$ (50,000.00)	\$ (161,399.42)	\$ (230.32)	\$ (83,538.46)	\$ (27,809.23)
		Taxes Applicable to Other Income and Deductions												
168	408.2	Taxes other than income taxes, other income and deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
169	409.2	Income taxes, other income and deductions	-	-	-	(1,978,829.26)	-	-	-	-	-	-	-	-
170	410.2	Provision for deferred income taxes, other income and deductions	-	-	-	1,671,293.68	-	-	-	-	-	-	-	-
171	411.2	Provision for deferred income taxes--Credit, other income and deductions	-	-	-	-	-	-	-	-	-	-	-	-
172		Total Taxes Applicable to Other Income/Deductions	\$ -	\$ -	\$ -	\$ (307,535.58)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
173		NET OTHER INCOME AND DEDUCTIONS	\$ 2,689,542.02	\$ (119,291.39)	\$ 1,120,050.61	\$ (4,455,979.14)	\$ 1,080,090.63	\$ (167,593.96)	\$ 1,184,771.64	\$ 1,051,324.12	\$ 1,471,047.71	\$ 1,109,468.02	\$ 759,510.68	\$ 956,767.31
		INTEREST CHARGES												
174	427.0	Interest on long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	428.0	Amortization of Debt Discount and Expense	(71,657.79)	(71,657.79)	(71,657.79)	(66,056.57)	(71,040.63)	(79,394.45)	(75,217.54)	(75,217.54)	(75,217.54)	(75,217.54)	(75,217.54)	(74,465.39)
176	430.0	Interest on debt to associated companies	(3,368,681.82)	(3,549,507.14)	(3,693,346.94)	(3,930,788.16)	(3,760,624.56)	(3,586,681.23)	(3,386,266.00)	(3,195,475.78)	(3,073,843.47)	(3,163,789.54)	(3,304,891.02)	(3,539,723.16)
177	431.0	Other interest expense	12,620.11	45,544.00	36,848.00	(3,946,684.48)	(125,103.00)	(108,994.00)	(4,578,752.27)	865.25	97,041.65	194,731.00	270,886.62	279,918.16
178	432.0	Allowance for borrowed funds used during construction--Credit	44,658.72	47,016.05	100,564.20	42,406.64	89,832.02	68,180.36	89,180.64	80,734.69	90,603.19	(7,072.98)	117,732.05	94,783.48
179		NET INTEREST CHARGES	\$ (3,383,060.78)	\$ (3,528,604.88)	\$ (3,627,592.53)	\$ (7,901,122.57)	\$ (3,866,936.17)	\$ (3,706,889.32)	\$ (7,951,055.17)	\$ (3,189,093.38)	\$ (2,961,416.17)	\$ (3,051,349.06)	\$ (2,991,889.89)	\$ (3,239,486.91)
180		TOTAL INCOME BEFORE EXTRAORDINARY INCOME	\$ 2,894,737.63	\$ 6,703,932.09	\$ 16,806,525.14	\$ 40,265,101.31	\$ 33,799,299.79	\$ 26,914,378.49	\$ 66,560,449.07	\$ 13,722,718.91	\$ 5,739,579.17	\$ 1,804,823.58	\$ (5,156,114.94)	\$ 1,337,280.18
		EXTRAORDINARY ITEMS												
181	434.0	Extraordinary Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	435.0	Extraordinary deductions	-	-	-	-	-	-	-	-	-	-	-	-
183	409.3	Income taxes, extraordinary items. Net Income	-	-	-	-	-	-	-	-	-	-	-	-
184		EXTRAORDINARY ITEMS AFTER TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
185		NET INCOME (LOSS)	\$ 2,894,737.63	\$ 6,703,932.09	\$ 16,806,525.14	\$ 40,265,101.31	\$ 33,799,299.79	\$ 26,914,378.49	\$ 66,560,449.07	\$ 13,722,718.91	\$ 5,739,579.17	\$ 1,804,823.58	\$ (5,156,114.94)	\$ 1,337,280.18

Peoples Natural Gas Company LLC
Peoples Natural Gas Division (1000)
Exhibit No. 19, RR-1: Attachment B
Monthly Income Statement

Line No	Account Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
Operating Revenues (400):													
1	480.0 Residential Sales	\$ 20,499,040.22	\$ 46,190,164.94	\$ 70,264,431.73	\$ 113,384,719.60	\$ 90,144,706.32	\$ 75,988,246.02	\$ 77,113,567.08	\$ 27,530,490.74	\$ 20,109,982.88	\$ 13,092,177.52	\$ 12,495,401.82	\$ 12,386,597.07
2	481.0 Commercial and Industrial Sales	4,772,059.51	8,889,271.06	13,171,199.24	22,468,724.69	18,877,876.14	15,480,451.21	15,369,935.05	5,499,284.38	3,146,081.45	2,290,517.18	2,079,452.35	2,063,050.91
3	483.0 Sales for Resale	269,635.87	562,568.87	805,018.25	304,258.63	400,195.01	1,168,042.35	350,650.83	296,315.16	708,270.23	325,109.48	201,014.84	156,972.80
4	Sales of Gas (480-484)	\$ 25,540,735.60	\$ 55,642,004.87	\$ 84,240,649.22	\$ 136,157,702.92	\$ 109,422,777.47	\$ 92,636,739.58	\$ 92,834,152.96	\$ 33,326,090.28	\$ 23,964,334.56	\$ 15,707,804.18	\$ 14,775,869.01	\$ 14,606,620.78
5	487.0 Forfeited Discounts	\$ 332,784.48	\$ 305,487.92	\$ 271,267.50	\$ 372,833.76	\$ 517,420.45	\$ 727,255.63	\$ 856,066.03	\$ 739,375.78	\$ 586,719.10	\$ 431,451.61	\$ 399,250.71	\$ 365,804.54
6	488.0 Miscellaneous Service Revenues	63,437.00	62,694.00	64,244.00	55,841.00	63,987.00	41,445.00	67,403.00	114,071.00	159,583.00	105,322.00	75,721.00	86,712.00
7	489.1 Revenues from Transportation of Gas of Others Through Gathering Facility	618,310.92	585,263.34	591,297.11	555,707.60	473,068.00	561,987.64	517,703.10	539,211.29	598,054.31	611,366.02	591,574.22	553,118.85
8	489.3 Revenues from Transportation of Gas of Others Through Distribution Facility	7,339,305.87	12,423,184.83	16,088,490.12	23,875,520.89	22,069,266.63	18,971,524.44	19,131,731.94	12,380,885.40	9,541,797.45	7,313,298.34	7,487,175.02	7,571,702.65
9	489.4 Revenues from Storing Gas of Others	-	-	-	-	-	-	-	-	-	-	-	-
10	493.0 Rent from Gas Property	47,004.07	12,619.94	9,229.52	54,915.24	62,392.85	19,474.80	55,938.03	39,108.89	13,335.08	4,259.55	7,433.77	8,798.88
11	495.0 Other Gas Revenues	455,883.42	585,778.07	2,563,937.05	6,839,434.43	3,557,143.89	847,919.00	847,919.58	(185,346.46)	1,631,838.14	95,186.04	(1,862,411.75)	2,662,553.11
12	496.0 Provision for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-
13	Other Operating Revenues (485-496)	\$ 8,856,725.76	\$ 13,975,028.10	\$ 19,588,645.30	\$ 31,754,252.92	\$ 26,743,278.82	\$ 21,689,684.51	\$ 21,476,761.68	\$ 13,627,305.90	\$ 12,531,327.08	\$ 8,599,183.56	\$ 7,728,742.97	\$ 11,248,690.03
14	Total Operating Revenues (400)	\$ 34,397,461.36	\$ 69,617,032.97	\$ 103,829,294.52	\$ 167,911,955.84	\$ 136,166,056.29	\$ 114,326,424.09	\$ 114,310,914.64	\$ 46,953,396.18	\$ 36,495,661.64	\$ 24,306,987.74	\$ 22,504,611.98	\$ 25,855,310.81
Gas Production Operating Expense:													
Natural Gas Production Operation Expense													
15	750.0 Supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	751.0 Production maps and records	-	-	-	-	-	-	-	-	-	-	-	-
17	752.0 Gas wells expenses	-	-	-	-	-	-	-	-	-	-	-	-
18	753.0 Field lines expenses	88,016.09	122,959.13	95,252.71	94,235.82	93,002.62	85,321.21	111,813.58	107,646.99	104,411.86	107,897.16	101,879.84	112,090.78
19	754.0 Field compressor station expenses	201,862.41	177,539.48	203,825.01	199,391.64	132,734.30	200,486.97	205,883.77	35,339.81	252,568.51	251,898.64	156,653.18	250,126.85
20	755.0 Field compressor station fuel and power	383,176.54	387,717.70	154,526.40	150,227.62	159,008.06	161,157.11	101,603.02	163,723.54	82,895.86	103,196.35	109,910.66	164,493.12
21	756.0 Field measuring and regulating station expenses	25,190.60	22,795.99	16,891.65	32,500.30	35,665.99	29,960.65	35,340.38	24,971.89	30,311.25	29,960.65	30,311.25	18,361.73
22	758.0 Gas well royalties	-	-	-	-	-	-	-	-	-	-	-	-
23	759.0 Other expenses	6,570.98	6,111.53	4,860.07	6,026.90	4,056.71	4,449.34	6,704.25	2,620.93	4,279.68	4,027.46	5,786.26	8,904.03
24	760.0 Rents	-	110.00	-	9,877.91	294.89	605.00	8.00	585.00	1,178.16	1,761.25	631.00	-
25	Natural Gas Production and Gathering Operation Expense	\$ 704,816.62	\$ 717,233.83	\$ 475,355.84	\$ 492,260.19	\$ 404,916.74	\$ 487,685.62	\$ 455,973.27	\$ 345,256.65	\$ 470,305.96	\$ 499,102.11	\$ 398,012.05	\$ 553,978.51
26	800.1 Natural gas well-head purchases - Intercompany	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	801.0 Natural gas field line purchases	2,841,115.40	1,529,397.57	1,132,339.70	1,874,645.69	803,966.30	476,105.36	534,117.92	480,316.81	433,885.25	383,052.16	312,859.74	352,226.84
28	803.0 Natural gas transmission line purchases	39,494,424.97	31,748,393.38	26,616,927.17	44,793,870.14	17,142,806.77	10,754,414.59	12,846,888.75	10,583,467.64	11,303,312.12	7,900,130.54	8,536,438.50	5,802,725.10
29	804.0 Natural gas city gate purchases	414,116.86	40,010.63	3,660.51	82,076.06	1,042,926.22	505,122.56	1,074,296.21	2,225.81	767,900.58	36,486.11	107,445.85	113,681.78
30	805.0 Other gas purchases	-	-	2,453.95	-	-	-	-	-	-	-	-	-
31	805.1 Purchase gas cost adjustments	(6,822,952.23)	8,860,082.59	10,359,193.17	25,132,644.44	22,789,256.96	24,909,360.54	14,678,596.49	3,030,444.70	(1,625,583.84)	(2,775,758.38)	(4,858,186.33)	(4,628,044.91)
32	806.0 Exchange gas	(1,805,776.04)	57,558.74	24,928.99	2,190,824.15	(2,049,703.72)	(116,368.55)	(691,181.90)	69,619.18	351,759.30	79,924.52	10,704.40	(58,365.82)
33	807.1 Well expense - Purchased gas	-	-	-	-	-	-	-	-	-	-	-	-
34	807.5 Other purchases gas expense	-	-	-	-	-	-	-	-	-	-	-	-
35	808.1 Gas withdrawn from storage—Debit	204,198.00	1,941,357.65	11,826,776.36	19,163,708.20	28,684,494.57	18,232,749.97	22,170,752.98	797,697.88	734,181.34	(109,857.84)	99,009.92	83,981.88
36	808.2 Gas delivered to storage—Credit	(25,540,429.21)	(13,441,676.28)	(3,372,671.10)	(3,364,723.34)	(1,222,706.66)	(753,903.51)	(7,854.70)	(2,620,481.63)	(5,282,163.63)	(4,654,758.81)	(4,794,559.72)	(1,871,077.32)
37	810.0 Gas used for compressor station fuel—Credit	(563,616.68)	(531,959.08)	(267,491.14)	(277,333.57)	(259,305.35)	(341,142.50)	(181,396.45)	(268,866.91)	(159,434.73)	(153,956.57)	(153,956.57)	(215,695.17)
38	812.0 Gas used for other utility operations—Credit	(14,056.36)	(10,416.40)	(20,173.55)	(48,935.43)	(109,537.72)	(88,367.23)	(63,465.21)	(63,433.88)	(9,429.14)	(6,005.80)	(1,985.78)	(1,510.56)
39	813.0 Other gas supply expenses	89,127.56	82,426.71	79,002.00	112,939.09	88,724.93	75,147.69	95,043.19	82,444.18	93,694.82	87,929.34	89,027.01	98,784.11
40	Other Gas Supply Operation Expenses	\$ 8,296,152.27	\$ 30,275,174.91	\$ 46,384,945.79	\$ 89,677,743.65	\$ 66,892,894.08	\$ 53,653,118.92	\$ 50,455,797.28	\$ 12,859,108.55	\$ 5,861,143.34	\$ 781,707.11	\$ (653,202.98)	\$ (323,294.07)
41	Total Gas Production Operation Expense	\$ 9,000,968.89	\$ 30,992,408.74	\$ 46,860,301.63	\$ 90,170,003.84	\$ 67,297,810.82	\$ 54,140,804.54	\$ 50,911,770.55	\$ 13,204,365.20	\$ 6,331,449.30	\$ 1,280,809.22	\$ (255,190.93)	\$ 230,684.44
Nat Gas Storage, Terminating and Processing Operation Expenses:													
42	814.0 Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	816.0 Wells expenses	-	-	-	-	-	-	-	-	-	-	-	-
44	817.0 Lines expenses	127.88	154.65	123.35	130.14	126.92	109.90	152.20	137.78	132.22	149.33	132.68	148.42
45	818.0 Compressor station expenses	64,239.74	36,604.02	43,007.26	67,296.26	42,317.78	31,950.30	38,759.77	39,669.08	52,192.23	42,274.91	58,140.16	56,782.96
46	819.0 Compressor station fuel and power	42,698.31	10,888.16	24,184.71	11,544.96	11,371.51	11,371.51	5,056.03	10,648.34	1,545.05	1,397.65	4,608.56	4,331.63
47	820.0 Measuring and regulating station expenses	29.87	37.00	27.46	25.33	31.04	26.84	39.57	34.45	38.32	37.69	36.52	36.19
48	823.0 Gas losses	-	-	-	-	-	-	-	-	-	-	-	-
49	824.0 Other expenses	29.10	14.46	10.51	30.49	9.74	5.25	25.44	10.75	22.61	49.32	31.09	20.17
50	825.0 Storage wells royalties	-	-	-	1,564.96	1,667.52	2,462.20	1,308.36	-	-	300.00	6.32	(17.09)
51	826.0 Rents	-	-	-	-	-	-	-	-	-	-	-	-
52	Underground Storage Operation Expense	\$ 107,124.90	\$ 47,698.29	\$ 67,353.29	\$ 69,047.18	\$ 55,697.96	\$ 45,926.00	\$ 45,341.37	\$ 50,500.40	\$ 53,930.43	\$ 44,208.90	\$ 62,955.33	\$ 61,302.28
53	850.0 Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54	853.0 Compressor station labor and expenses	-	-	-	-	-	-	-	-	-	-	-	-
55	854.0 Gas Transmission Op - Compressor Sta Fuel	137,741.83	133,353.22	88,780.30	109,077.73	106,780.55	168,613.88	74,737.40	94,495.03	56,297.78	54,840.73	45,437.35	46,870.42
56	856.0 Mains expenses	145,552.84	91,945.46	174,045.22	126,027.47	80,237.21	56,366.65	128,990.41	114,012.76	73,602.35	83,209.02	100,545.39	71,465.46
57	857.0 Measuring and regulating station expenses	9,045.13	11,926.90	11,336.44	32,277.66	52,423.92	49,978.87	43,824.79	45,196.69	11,038.90	9,787.42	9,290.05	19,864.79
58	858.0 Transmission and compression of gas by others	5,137,764.54	5,322,696.81	12,790,203.68	13,209,775.61	12,555,334.99	12,035,706.81	13,201,412.47	3,460,015.06	4,678,166.52	4,527,109.65	4,605,916.41	3,839,485.94
59	859.0 Other expenses	5,105.63	2,074.02	2,088.17	3,280.73	1,019.53	1,132.72	2,208.68	721.93	2,551.24	2,732.57	5,542.05	9,084.41
60	860.0 Rents	2,739.50	771.56	1,450.00	5,847.03	3,543.95	3,222.00	3,222.00	249.00	955.00	3,353.00	7,630.40	1,600.00
61	Gas Transmission Operations Expense	\$ 5,437,949.47	\$ 5,562,767.97										

62	870.0	Operation supervision and engineering	\$ (359,369.73)	\$ (266,371.39)	\$ (38,238.69)	\$ (310,801.99)	\$ (321,085.58)	\$ (296,399.96)	\$ (351,907.26)	\$ (246,481.53)	\$ (381,360.19)	\$ (102,559.67)	\$ (533,966.41)	\$ (170,597.66)
63	871.0	Distribution load dispatching	-	-	-	-	-	-	-	-	-	-	-	-
64	874.0	Mains and services expenses	958,577.46	1,080,761.67	1,274,115.38	1,150,613.37	1,206,560.57	997,916.99	1,219,800.56	1,311,810.41	1,072,237.18	1,137,961.17	1,014,239.01	1,173,985.79
65	875.0	Measuring and regulating station expenses—General	213,838.56	193,518.36	349,310.17	305,285.75	255,794.79	239,130.34	244,744.71	237,646.29	309,501.13	235,720.68	281,846.70	255,983.42
66	877.0	Measuring and regulating station expenses—City gate check stations	-	-	-	-	-	-	-	-	-	-	-	-
67	878.0	Meter and house regulator expenses	588,004.73	757,187.23	559,206.67	599,792.28	583,955.34	503,947.36	552,940.10	500,928.62	442,657.47	531,525.01	504,989.35	582,258.08
68	879.0	Customer installations expenses	271,343.58	346,281.99	450,968.05	675,029.42	577,394.10	397,980.33	325,575.89	306,458.46	274,377.52	260,202.01	320,409.17	332,406.92
69	880.0	Other expenses	252,017.81	180,216.19	275,067.73	282,439.83	308,446.64	246,184.62	240,677.05	235,323.22	195,465.40	230,642.69	257,772.23	251,427.64
70	881.0	Rents	7,082.40	61,665.97	32,306.40	100,927.45	5,460.54	18,598.67	16,474.00	7,025.06	20,016.14	17,675.74	12,732.55	-
71		Gas Distribution Operations Expense	\$ 1,931,494.81	\$ 2,353,260.02	\$ 2,902,735.71	\$ 2,803,286.11	\$ 2,695,406.66	\$ 2,094,220.22	\$ 2,250,606.72	\$ 2,360,359.47	\$ 1,919,903.57	\$ 2,313,508.03	\$ 1,812,905.79	\$ 2,438,070.74
72	901.0	Supervision	-	-	-	-	-	-	-	-	-	-	-	-
73	902.0	Meter reading expenses	222,178.01	160,135.98	197,315.70	294,965.97	176,236.18	175,133.46	275,523.41	141,148.25	207,686.48	202,858.36	166,583.33	181,796.89
74	903.0	Customer records and collection expenses	1,433,224.28	1,501,277.28	1,341,047.70	1,457,386.38	1,309,164.40	1,040,875.56	1,256,936.79	1,205,760.05	2,185,141.00	1,354,907.82	1,371,682.01	1,396,848.62
75	904.0	Uncollectible accounts	1,095,765.12	1,471,382.33	1,282,359.34	2,158,856.18	1,546,643.06	1,481,913.85	2,254,275.68	1,073,846.75	1,058,510.09	1,504,587.03	1,039,643.31	829,824.14
76		Customer Accounts Expense	\$ 2,751,167.41	\$ 3,132,795.59	\$ 2,820,722.74	\$ 3,911,208.53	\$ 3,032,043.64	\$ 2,697,922.87	\$ 3,786,735.88	\$ 2,420,755.05	\$ 3,451,337.57	\$ 3,062,354.03	\$ 2,577,908.65	\$ 2,408,469.65
77	907.0	Supervision	-(10,171.76)	-(35,451.47)	46,197.11	1,427.08	57,146.80	17,959.74	17,437.46	9,814.41	6,084.19	6,250.12	3,883.32	-(34,766.85)
78	908.0	Customer assistance expenses	613,074.39	1,906,863.14	2,960,102.08	3,904,821.57	1,126,339.52	201,136.86	694,726.83	-(1,550,789.52)	-(459,489.36)	-(836,758.86)	-(249,319.74)	-(173,303.24)
79	909.0	Informational advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-
80	910.0	Miscellaneous customer service expenses	-	-	-	-	-	-	-	-	-	-	-	-
81		Customer Service and Informational Expense	\$ 602,902.63	\$ 1,871,411.67	\$ 3,006,299.19	\$ 3,906,248.65	\$ 1,183,486.32	\$ 221,999.72	\$ 677,289.37	\$ (1,540,975.11)	\$ (453,405.17)	\$ (830,508.74)	\$ (245,436.42)	\$ (208,070.09)
82	911.0	Supervision	-	-	-	-	-	-	-	-	-	-	-	-
83	912.0	Demonstrating and selling expenses	50,652.20	50,001.02	37,256.93	72,071.01	59,609.99	17,023.89	52,986.68	26,285.10	39,677.75	30,866.32	32,071.13	27,796.83
84	913.0	Promotional advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-
85	916.0	Miscellaneous sales promotion expenses	-	-	-	-	-	-	-	-	-	-	-	-
86		Sales Expense	\$ 50,652.20	\$ 50,001.02	\$ 37,256.93	\$ 72,071.01	\$ 59,609.99	\$ 17,023.89	\$ 52,986.68	\$ 26,285.10	\$ 39,677.75	\$ 30,866.32	\$ 32,071.13	\$ 27,796.83
87	920.0	Administrative and general salaries	1,279,952.65	882,612.55	981,080.10	1,311,074.94	984,400.46	847,609.84	1,371,221.04	884,918.82	1,038,989.02	1,081,960.82	994,515.32	919,240.02
88	921.0	Office supplies and expenses	1,095,648.78	767,700.31	858,688.11	1,028,403.36	922,871.05	1,482,690.79	585,461.33	883,982.65	1,080,798.37	1,172,389.74	837,425.47	1,471,837.03
89	922.0	Administrative expenses transferred—Credit	-(3,595,039.90)	-(3,429,622.74)	-(2,507,179.87)	-(4,246,323.51)	-(2,313,583.78)	-(5,469,932.95)	-(3,999,932.95)	-(5,107,399.64)	-(5,469,561.92)	-(3,781,836.57)	-(2,398,564.81)	-(7,332,101.83)
90	923.0	Outside service employed	2,046,234.07	2,109,814.29	1,670,785.71	3,067,977.83	1,823,510.50	1,548,963.68	2,414,140.58	2,452,427.09	1,978,017.97	2,313,699.39	1,539,753.52	2,332,319.40
91	924.0	Property insurance	31,066.61	6,983.93	7,250.44	6,983.93	72,250.44	80,027.54	78,204.22	75,522.03	76,204.22	86,460.05	76,751.73	80,374.03
92	925.0	Injuries and damages	1,042,674.02	318,198.92	720,589.49	820,912.08	686,540.28	606,317.03	693,978.08	707,866.19	706,398.22	664,404.26	601,445.10	617,310.42
93	926.0	Employe pensions and benefits	2,075,425.40	1,469,242.69	3,029,039.44	1,945,434.39	1,626,781.62	1,524,504.16	1,464,575.53	1,255,767.20	1,592,865.23	1,725,776.18	1,709,925.79	1,087,399.82
94	928.0	Regulatory commission expenses	-	1,000.00	-	-	1,500.00	-	199,377.00	-(167,069.00)	-(139,370.40)	-(172,455.00)	-(318,637.00)	-(198,377.00)
95	930.1	Institutional or goodwill advertising expense	193,524.23	1,106,773.57	-(593,798.91)	541,980.87	61,510.44	-(164,939.19)	264,386.99	-(71,855.41)	148,505.29	81,891.92	44,513.62	43,569.86
96	930.2	Miscellaneous general expense	2,139.89	87,182.26	125,820.83	113,762.01	3,382.57	102,776.48	15,899.00	15,899.00	18,728.80	32,781.69	89,112.09	83,617.25
97	931.0	Rents	444,616.65	444,616.65	444,616.65	442,116.65	405,274.31	411,315.60	408,677.60	404,308.90	404,949.49	399,499.49	399,499.49	395,999.49
98		Administrative and General Operations Expense	\$ 4,616,242.40	\$ 3,764,502.43	\$ 4,624,700.29	\$ 5,044,381.37	\$ 4,389,817.33	\$ 3,772,835.51	\$ 3,184,461.97	\$ 3,139,166.91	\$ 1,520,242.10	\$ 3,600,371.97	\$ 3,579,971.30	\$ (502,433.81)
99		Total Operation Expenses (401)	\$ 24,498,502.71	\$ 47,774,845.73	\$ 73,387,893.59	\$ 119,462,532.92	\$ 91,513,212.87	\$ 75,302,531.68	\$ 74,363,588.29	\$ 21,555,147.49	\$ 17,685,747.34	\$ 14,182,642.12	\$ 12,339,546.50	\$ 8,444,191.06
		Maintenance Expenses (402)												
		Gas Production Maintenance Expenses												
100	762.0	Maintenance of structures and improvements	3,561.18	2,181.87	2,158.08	2,210.21	912.80	621.03	1,692.63	1,190.83	1,684.91	3,043.93	3,813.81	3,068.00
101	763.0	Maintenance of producing gas wells	-	-	-	-	-	-	-	-	-	6,275.94	13,017.06	2,317.28
102	764.0	Maintenance of field lines	424,618.17	417,750.36	407,608.80	356,114.86	276,201.76	255,033.10	274,362.70	253,902.79	276,381.55	380,001.46	287,361.05	377,084.95
103	765.0	Maintenance of field compressor station equipment	343,819.70	208,241.76	134,547.35	173,819.95	152,377.64	192,366.09	243,666.85	51,369.77	158,898.85	208,124.82	117,823.27	164,673.27
104	766.0	Maintenance of field measuring and regulating station equipment	12,831.86	10,057.29	12,815.12	17,250.62	10,738.84	10,377.93	11,165.75	11,052.80	11,287.67	11,063.20	10,440.74	10,440.74
105	769.0	Maintenance of other equipment	1,021.20	1,449.20	1,653.35	2,840.60	3,129.90	1,637.29	3,271.81	1,581.69	1,892.40	1,663.85	524.23	2,816.11
106		Natural Gas Production and Gathering Maintenance Expense	\$ 685,852.11	\$ 639,680.48	\$ 568,782.70	\$ 552,236.24	\$ 443,360.94	\$ 460,035.44	\$ 534,159.74	\$ 319,097.88	\$ 450,145.38	\$ 607,937.20	\$ 433,602.62	\$ 560,400.35
107	787.0	Maintenance of pipe lines	-	-	-	-	-	-	-	-	-	-	-	-
108		Natural Gas Production Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	831.0	Maintenance of structures and improvements	47.64	25.23	15.29	30.88	15.22	8.82	21.47	9.98	18.11	24.58	24.07	31.18
110	832.0	Maintenance of reservoirs and wells	1,677.01	1,904.06	1,611.57	1,569.99	1,469.38	1,794.34	1,974.47	1,588.83	2,017.46	2,257.64	2,340.07	2,443.51
111	833.0	Maintenance of lines	56,349.76	20,221.34	53,285.50	63,611.05	48,871.80	19,315.11	22,969.00	38,317.48	40,011.53	37,932.60	19,987.62	64,254.80
112	834.0	Maintenance of compressor station equipment	31.44	23.25	23.58	17.03	33.19	13.61	26.32	17.29	12.62	15.03	17.11	29.45
113	835.0	Maintenance of measuring and regulating station equipment	7.90	5.34	15.25	17.09	22.30	9.29	13.89	4.77	8.29	8.00	4.52	4.17
114	837.0	Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-	-	-
115		Underground Storage Maintenance Expense	\$ 58,113.75	\$ 22,179.22	\$ 54,952.19	\$ 65,246.04	\$ 50,011.89	\$ 21,131.17	\$ 25,005.15	\$ 39,938.35	\$ 42,068.01	\$ 40,237.85	\$ 16,373.39	\$ 66,763.11
116	862.0	Maintenance of structures and improvements	3,758.04	2,149.42	1,746.69	2,386.58	1,081.26	676.85	2,141.57	1,024.43	1,604.65	2,580.80	2,970.55	2,851.43
117	863.0	Maintenance of mains	135,411.28	148,835.63	160,409.41	143,412.50	127,047.04	127,600.11	131,430.38	132,177.65	131,857.06	147,712.85	165,345.37	187,900.58
118	864.0	Maintenance of compressor station equipment	-	-	51.43	-	-	-	-	-	43.84	31.48	-	-
119	865.0	Maintenance of measuring and regulating station equipment	190,748.48	86,408.68	216,068.02	151,244.99	117,615.74	69,316.93	122,248.17	92,354.				

Peoples Natural Gas Company LLC
Peoples Gas Division (3100)
Exhibit No. 19, RR-1: Attachment C
Monthly Income Statement

Line No	Account Description	SEPTEMBER 2022	OCTOBER 2022	NOVEMBER 2022	DECEMBER 2022	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023
Operating Revenues (400):													
1	480.0 Residential Sales	\$ 2,598,787.76	\$ 5,879,895.15	\$ 8,955,190.16	\$ 14,621,482.95	\$ 12,062,696.17	\$ 9,975,995.74	\$ 10,323,338.95	\$ 4,111,579.61	\$ 2,847,673.03	\$ 1,734,667.94	\$ 1,612,209.25	\$ 1,555,158.10
2	481.0 Commercial and Industrial Sales	572,948.87	1,235,018.97	1,949,072.01	3,213,434.62	2,685,382.39	2,157,399.92	2,255,283.02	827,513.85	521,429.87	316,669.81	296,797.79	288,112.00
3	483.0 Sales for Resale	16,531.06	37,211.48	3,686.34	40,404.61	5,757.37	4,400.10	2,874.51	20,812.22	28,920.63	32,823.99	22,844.47	33,254.69
4	Sales of Gas (480-484)	\$ 3,188,267.69	\$ 7,152,125.60	\$ 10,907,948.51	\$ 17,875,322.18	\$ 14,753,835.93	\$ 12,137,795.76	\$ 12,581,496.48	\$ 4,959,905.68	\$ 3,394,023.53	\$ 2,084,161.74	\$ 1,931,851.51	\$ 1,876,524.79
5	487.0 Forfeited Discounts	\$ 29,919.77	\$ 28,271.14	\$ 24,350.31	\$ 30,091.64	\$ 45,437.78	\$ 59,123.64	\$ 68,447.05	\$ 55,332.08	\$ 44,644.60	\$ 36,779.14	\$ 30,337.71	\$ 25,280.93
6	488.0 Miscellaneous Service Revenues	4,375.00	6,705.00	6,105.00	3,390.00	3,945.00	3,620.00	3,855.00	10,365.00	14,780.00	9,790.00	6,810.00	6,285.00
7	489.1 Revenues from Transportation of Gas of Others Through Gathering Facility	-	-	-	-	-	-	-	-	-	-	-	-
8	489.3 Revenues from Transportation of Gas of Others Through Distribution Facility	772,236.26	928,433.72	1,103,676.83	1,350,687.35	1,349,428.70	1,109,239.66	1,373,087.51	1,122,213.85	916,692.74	725,617.28	753,553.52	804,738.53
9	489.4 Revenues from Storing Gas of Others	-	-	-	-	-	-	-	-	-	-	-	-
10	493.0 Rent from Gas Property	-	-	-	-	-	-	-	-	-	-	-	-
11	495.0 Other Gas Revenues	19,446.93	17,533.40	24,183.89	18,528.29	29,582.50	23,369.71	23,410.41	21,234.24	14,546.28	18,241.43	15,914.59	19,507.65
12	496.0 Provision for Rate Refunds	491,220.00	451,669.00	642,696.00	(314,700.00)	(294,958.00)	(42,075.00)	(25,576.00)	35,574.51	213,079.71	396,785.72	298,896.45	354,947.67
13	Other Operating Revenues (485-496)	\$ 1,317,197.96	\$ 1,432,612.26	\$ 1,801,012.03	\$ 1,087,997.28	\$ 1,153,278.01	\$ 1,443,223.97	\$ 1,443,223.97	\$ 1,244,719.68	\$ 1,203,743.33	\$ 1,187,213.57	\$ 1,105,512.27	\$ 1,210,759.78
14	Total Operating Revenues (400)	\$ 4,505,465.65	\$ 8,584,737.86	\$ 12,708,960.54	\$ 18,963,319.46	\$ 15,887,271.91	\$ 13,291,073.77	\$ 14,024,720.45	\$ 6,204,625.36	\$ 4,597,766.86	\$ 3,271,375.31	\$ 3,037,363.78	\$ 3,087,284.57
Gas Production Operating Expense:													
Natural Gas Production Operation Expense													
15	750.0 Supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	751.0 Production maps and records	-	-	-	-	-	-	-	-	-	-	-	-
17	752.0 Gas wells expenses	-	-	-	-	-	-	-	-	-	-	-	-
18	753.0 Field lines expenses	-	-	-	-	-	-	-	-	-	-	-	-
19	754.0 Field compressor station expenses	-	-	-	-	-	15,510.32	-	-	-	-	-	-
20	755.0 Field compressor station fuel and power	-	-	-	-	-	-	-	-	-	-	-	-
21	756.0 Field measuring and regulating station expenses	75.38	2.37	482.26	39.13	1.47	38.23	67.68	76.63	-	11.54	13.62	3.73
22	758.0 Gas well royalties	-	-	-	-	-	-	-	-	-	-	-	-
23	759.0 Other expenses	-	-	-	-	-	-	-	-	-	-	-	-
24	760.0 Rents	-	-	-	-	-	-	-	-	-	-	-	-
25	Natural Gas Production and Gathering Operation Expense	\$ 75.38	\$ 2.37	\$ 482.26	\$ 39.13	\$ 1.47	\$ 15,548.55	\$ 67.68	\$ 76.63	\$ -	\$ 11.54	\$ 13.62	\$ 3.73
26	800.1 Natural gas well-head purchases - Intercompany	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	801.0 Natural gas field line purchases	2,737,496.07	1,686,948.72	1,275,083.13	1,663,444.30	242,254.54	379,942.91	306,729.13	346,192.52	283,979.94	260,123.37	297,973.27	298,671.66
28	803.0 Natural gas transmission line purchases	5,093,634.76	4,191,034.51	339,688.75	447,198.42	320,207.42	329,365.75	307,101.53	887,073.59	1,761,589.17	1,782,243.36	1,951,402.01	1,622,701.07
29	804.0 Natural gas city gate purchases	146.88	260.87	25,361.64	9.35	42.19	27,034.69	6,993.21	5,837.56	-	-	-	-
30	805.0 Other gas purchases	-	-	-	-	-	-	-	-	-	-	-	-
31	805.1 Purchase gas cost adjustments	(2,326,523.48)	(642,397.58)	(883,354.18)	892,978.12	732,161.92	281,190.07	709,866.07	(90,718.48)	(618,802.60)	(897,121.28)	(666,289.04)	(608,719.52)
32	806.0 Exchange gas	465,939.01	627,560.67	522,909.43	(680,345.19)	852,355.99	8,982.94	149,784.33	96,796.09	(102,309.74)	(5,410.36)	(27,278.30)	14,883.97
33	807.1 Well expense - Purchased gas	-	-	-	-	-	-	-	-	-	-	-	-
34	807.5 Other purchases gas expense	-	-	-	-	-	-	-	-	-	-	-	-
35	808.1 Gas withdrawn from storage—Debit	19,821.81	43,900.59	4,399,987.93	7,451,247.63	5,199,912.32	4,954,868.40	4,538,436.75	20,119.95	187,688.37	133,259.72	33,307.73	8,351.22
36	808.2 Gas delivered to storage—Credit	(4,901,674.42)	(2,628,031.11)	(231,677.46)	(211,973.79)	(157,298.34)	(14,508.32)	(10,563.47)	(59,308.13)	(994,643.16)	(1,232,632.64)	(1,741,950.12)	(1,503,737.81)
37	810.0 Gas used for compressor station fuel—Credit	(47,844.79)	(35,851.64)	(30,438.12)	(29,747.81)	(51,846.50)	(40,417.86)	(45,329.11)	(38,187.63)	(11,189.60)	(6,597.75)	(5,914.88)	(10,680.58)
38	812.0 Gas used for other utility operations—Credit	(5,150.99)	(6,328.57)	(8,765.56)	(9,168.06)	(24,212.93)	(13,124.60)	(13,289.86)	(10,748.33)	(3,062.37)	(2,212.99)	(1,744.96)	(1,249.92)
39	813.0 Other gas supply expenses	21,949.80	20,720.76	20,942.01	26,741.85	21,870.36	19,072.00	22,880.95	20,623.06	23,514.70	22,504.05	22,473.96	24,144.23
40	Other Gas Supply Operation Expenses	\$ 1,057,794.65	\$ 3,257,817.22	\$ 5,429,737.57	\$ 9,550,384.82	\$ 7,135,446.97	\$ 5,932,405.98	\$ 6,004,252.53	\$ 1,178,836.17	\$ 527,912.16	\$ 52,155.48	\$ (138,014.76)	\$ (155,636.68)
41	Total Gas Production Operation Expense	\$ 1,057,870.03	\$ 3,257,819.59	\$ 5,430,219.83	\$ 9,550,423.95	\$ 7,135,448.44	\$ 5,947,954.53	\$ 6,004,320.21	\$ 1,178,912.80	\$ 527,912.16	\$ 52,167.02	\$ (138,001.14)	\$ (155,631.95)
Nat Gas Storage, Terminating and Processing Operation Expenses:													
42	814.0 Operation supervision and engineering	\$ 4,385.50	\$ 2,756.66	\$ 2,191.24	\$ 2,229.88	\$ 2,249.26	\$ 2,322.80	\$ 2,827.62	\$ 2,628.89	\$ 2,806.01	\$ 3,101.46	\$ 2,567.87	\$ 3,224.05
43	816.0 Wells expenses	-	-	-	-	-	-	-	-	-	-	-	-
44	817.0 Lines expenses	441.64	499.86	424.60	385.23	412.91	353.21	482.72	470.71	516.97	523.87	445.18	470.81
45	818.0 Compressor station expenses	70,919.91	91,371.31	57,777.15	112,299.90	70,038.53	61,532.37	60,498.18	87,774.15	50,159.58	49,188.02	59,717.13	143,598.53
46	819.0 Compressor station fuel and power	38,741.21	32,259.39	29,161.34	28,580.75	49,696.88	38,762.67	44,328.75	37,336.36	10,959.27	8,464.97	5,889.89	10,674.45
47	820.0 Measuring and regulating station expenses	80.60	86.36	57.15	71.66	52.90	58.63	109.76	103.84	107.07	102.29	99.91	118.87
48	823.0 Gas losses	-	-	-	-	-	-	-	-	-	-	-	-
49	824.0 Other expenses	13.43	14.04	9.50	8.97	14.67	10.26	22.29	8.43	2.55	5.34	9.57	10.58
50	825.0 Storage wells royalties	175.00	275.00	1,475.00	5,235.00	5,037.36	2,391.00	275.11	325.20	400.00	-	1,086.00	337.00
51	826.0 Rents	-	-	-	-	-	-	-	-	-	-	-	-
52	Underground Storage Operation Expense	\$ 114,757.29	\$ 127,262.62	\$ 91,095.98	\$ 148,811.39	\$ 127,502.51	\$ 105,430.94	\$ 108,544.43	\$ 128,647.58	\$ 64,951.45	\$ 61,385.95	\$ 69,815.55	\$ 158,434.29
53	850.0 Operation supervision and engineering	\$ 30,698.37	\$ 19,296.60	\$ 15,338.61	\$ 15,609.19	\$ 15,744.86	\$ 16,259.59	\$ 19,793.34	\$ 18,402.29	\$ 19,642.03	\$ 21,710.26	\$ 17,975.13	\$ 22,568.30
54	853.0 Compressor station labor and expenses	99,468.80	8,596.20	34,838.21	24,598.92	9,664.93	10,456.96	11,101.64	10,082.62	9,073.00	9,829.02	19,116.70	19,873.86
55	854.0 Gas Transmission Op - Compressor Sta Fuel	9,103.58	3,592.25	1,276.78	1,167.06	2,149.62	1,655.19	1,000.36	851.27	230.33	132.78	24.99	6.13
56	856.0 Mains expenses	22,573.16	26,425.82	35,995.73	28,192.00	27,095.87	21,128.58	31,645.21	27,537.10	28,829.63	27,646.79	28,085.97	28,284.34
57	857.0 Measuring and regulating station expenses	12,019.32	12,603.20	4,751.85	19,429.82	7,636.30	24,602.32	18,435.95	13,456.87	17,531.65	21,166.41	17,071.84	14,768.45
58	858.0 Transmission and compression of gas by others	385,494.40	417,405.53	422,945.01	525,986.05	458,715.98	332,362.66	442,257.00	364,211.71	434,899.09	443,430.78	494,700.80	482,189.42
59	859.0 Other expenses	724.31	756.38	512.22	483.13	790.74	552.56	1,201.06	454.46	138.51	287.91	570.81	570.49
60	860.0 Rents	1,081.00	1,510.00	725.00	6,302.04	2,702.25	734.85	1,381.04	4,293.22	4,325.00	3,150.00	900.00	1,700.00
61	Gas Transmission Operations Expense	\$ 561,162.94	\$ 490,185.98	\$ 516,383.41	\$ 621,768.21	\$ 524,500.55	\$ 407,752.71	\$ 526,815.60	\$ 439,289.54	\$ 514,669.24	\$ 527,353.95	\$ 578,391.84	\$ 569,960.99

62	870.0	Operation supervision and engineering	\$	(1,770.44)	\$	(14,320.66)	\$	(25,064.71)	\$	(41,471.84)	\$	(35,494.64)	\$	(17,847.56)	\$	(15,857.11)	\$	8,826.52	\$	(46,717.34)	\$	8,983.99	\$	(19,729.51)	\$	(1,749.20)		
63	871.0	Distribution load dispatching		-		-		-		-		-		-		-		-		-		-		-		-		
64	874.0	Mains and services expenses		119,853.19		140,039.17		130,186.45		121,797.30		138,758.11		72,276.73		145,737.79		158,915.49		137,696.39		119,905.59		108,601.81		130,008.31		
65	875.0	Measuring and regulating station expenses—General		37,592.50		40,693.82		31,651.81		33,308.35		34,210.30		28,594.90		46,459.28		67,448.01		43,504.07		37,943.25		39,716.56		48,649.78		
66	877.0	Measuring and regulating station expenses—City gate check stations		-		-		-		-		-		-		-		-		-		-		-		-		
67	878.0	Meter and house regulator expenses		40,533.14		37,810.58		32,086.15		51,076.54		43,613.97		44,989.27		52,981.27		32,237.91		43,449.24		41,220.48		42,216.76		50,401.60		
68	879.0	Customer installations expenses		20,450.78		30,355.20		25,029.77		56,786.95		35,117.86		26,908.73		25,507.83		29,374.12		21,912.57		17,006.84		19,347.13		35,960.04		
69	880.0	Other expenses		43,541.23		38,218.02		83,688.84		59,698.36		48,949.98		31,063.49		16,749.21		32,364.39		30,587.37		31,415.62		32,831.69		33,978.19		
70	881.0	Rents		1,383.75		2,032.72		2,992.74		7,409.47		1,645.78		161.30		1,658.87		-		2,375.00		-		425.00		1,717.36		
71		Gas Distribution Operations Expense	\$	261,584.15	\$	274,808.71	\$	280,571.05	\$	288,605.13	\$	266,801.36	\$	186,146.86	\$	273,237.14	\$	329,166.44	\$	232,807.30	\$	257,313.67	\$	223,409.43	\$	298,966.08		
72	901.0	Supervision		-		-		-		-		-		-		-		-		-		-		-		-		
73	902.0	Meter reading expenses		22,883.33		22,072.33		19,160.60		29,806.54		25,800.91		20,977.38		25,331.75		17,016.26		16,519.30		20,649.93		16,932.61		19,996.05		
74	903.0	Customer records and collection expenses		124,499.92		139,111.10		116,756.19		261,436.27		122,380.81		80,973.21		106,983.59		159,919.31		169,913.91		132,488.27		133,911.50		119,627.53		
75	904.0	Uncollectible accounts		125,261.53		269,764.73		409,972.48		(150,696.27)		179,966.58		173,377.44		271,267.33		118,050.03		107,899.41		130,924.86		91,955.46		81,025.79		
76		Customer Accounts Expense	\$	272,644.78	\$	430,948.16	\$	544,889.27	\$	140,546.54	\$	328,148.30	\$	275,328.03	\$	403,582.67	\$	294,985.60	\$	294,332.62	\$	284,603.06	\$	242,799.57	\$	220,649.37		
77	907.0	Supervision		(1,144.81)		(1,166.61)		(1,498.81)		(1,562.04)		(534.43)		(570.30)		(1,079.23)		27.09		(1,344.29)		(2,028.89)		(1,301.20)		(2,134.94)		
78	908.0	Customer assistance expenses		43,725.44		238,466.01		307,611.87		474,860.70		64,286.10		(38,239.47)		60,449.25		(127,966.97)		(34,628.49)		84,925.99		(14,629.20)		(5,099.81)		
79	909.0	Informational advertising expenses		-		-		-		-		-		-		-		-		-		-		-		-		
80	910.0	Miscellaneous customer service expenses		-		-		-		-		-		-		-		-		-		-		-		-		
81		Customer Service and Informational Expense	\$	42,580.63	\$	237,299.40	\$	306,113.06	\$	473,298.66	\$	63,751.67	\$	(38,809.77)	\$	59,370.02	\$	(127,939.88)	\$	(35,972.78)	\$	82,897.10	\$	(15,930.40)	\$	(7,234.75)		
82	911.0	Supervision		4,143.59		2,073.60		2,879.43		3,202.28		3,355.38		1,976.71		2,230.60		2,447.69		3,319.68		2,369.29		2,676.73		2,029.03		
83	912.0	Demonstrating and selling expenses		4,303.99		3,819.31		4,773.59		4,920.24		4,718.97		(1,379.48)		3,151.43		1,230.05		1,339.09		1,343.68		1,296.63		1,374.51		
84	913.0	Promotional advertising expenses		-		-		-		-		-		-		-		-		-		-		-		-		
85	916.0	Miscellaneous sales promotion expenses		-		-		-		-		-		-		-		-		-		-		-		-		
86		Sales Expense	\$	8,447.58	\$	5,892.91	\$	7,653.02	\$	8,122.52	\$	8,074.35	\$	597.23	\$	5,382.03	\$	3,677.74	\$	4,658.77	\$	3,712.97	\$	3,973.36	\$	3,403.54		
87	920.0	Administrative and general salaries		135,604.63		114,830.72		124,765.28		168,848.85		125,466.64		110,888.67		143,417.02		112,676.81		131,047.37		139,363.72		128,099.11		122,307.03		
88	921.0	Office supplies and expenses		88,912.54		82,881.56		103,692.31		99,075.71		112,132.32		196,588.62		63,688.60		105,844.16		125,796.41		130,502.13		184,842.85		100,930.59		
89	922.0	Administrative expenses transferred—Credit		(5,707.30)		(3,572.51)		(39,352.40)		(148,473.87)		(245,310.06)		(335,503.43)		(508,948.24)		(644,054.17)		(391,354.39)		(734,610.16)		(430,914.10)		(469,609.69)		
90	923.0	Outside service employed		250,586.93		186,398.89		207,437.68		447,560.29		235,538.10		232,544.73		305,681.44		268,833.89		207,728.16		222,652.96		192,767.21		252,694.75		
91	924.0	Property insurance		16,526.24		13,587.96		13,587.96		13,587.96		13,587.96		13,587.96		13,587.96		13,587.96		13,587.96		13,587.96		13,587.96		13,587.96		
92	925.0	Injuries and damages		106,513.25		87,544.17		92,248.94		98,633.09		99,293.34		97,874.02		93,749.57		97,618.80		95,675.27		94,569.26		94,556.03		90,208.71		
93	926.0	Employe pensions and benefits		275,834.55		189,784.66		276,724.78		239,394.83		187,739.75		170,469.22		181,773.25		153,657.24		205,544.77		146,371.02		148,335.15		163,841.66		
94	928.0	Regulatory commission expenses		-		-		-		-		(24,141.00)		(24,141.00)		(24,141.00)		(24,141.00)		(24,141.00)		(24,133.00)		(24,133.00)		(24,141.00)		
95	930.1	institutional or goodwill advertising expense		22,587.73		85,716.95		(39,669.47)		19,277.05		(3,806.76)		7,613.52		3,806.76		3,670.45		3,670.45		3,670.45		3,778.69		3,670.45		
96	930.2	Miscellaneous general expense		151.87		10,264.08		1,228.00		14,198.15		7,277.57		450.15		12,064.57		3,670.45		1,339.45		12,041.24		1,339.45		8,212.31		
97	931.0	Rents		40,683.45		40,683.45		40,683.45		40,683.45		42,662.84		43,293.61		43,293.61		42,826.81		42,312.92		42,312.92		42,312.92		42,312.92		
98		Administrative and General Operations Expense	\$	931,693.89	\$	808,119.93	\$	781,346.53	\$	992,785.51	\$	558,054.22	\$	513,664.07	\$	327,973.53	\$	130,520.87	\$	421,909.15	\$	35,626.71	\$	364,049.55	\$	302,015.68		
99		Total Operation Expenses (401)	\$	3,250,741.29	\$	5,632,337.30	\$	7,958,272.15	\$	12,224,361.91	\$	9,012,281.40	\$	7,398,064.60	\$	7,709,225.63	\$	2,377,260.69	\$	2,025,267.91	\$	1,304,520.43	\$	1,328,507.76	\$	1,390,563.25		
		Maintenance Expenses (402)																										
		Gas Production Maintenance Expenses																										
100	762.0	Maintenance of structures and improvements		-		-		-		-		-		-		-		-		-		-		-		-		
101	763.0	Maintenance of producing gas wells		-		-		-		-		-		-		-		-		-		-		-		-		
102	764.0	Maintenance of field lines		439.25		533.51		886.19		1,120.91		-		-		-		-		-		-		75.79		-		
103	765.0	Maintenance of field compressor station equipment		-		-		-		-		-		-		-		-		-		-		-		-		
104	766.0	Maintenance of field measuring and regulating station equipment		-		-		-		-		-		-		-		-		-		-		-		-		
105	769.0	Maintenance of other equipment		-		-		-		-		-		-		-		-		-		-		-		-		
106		Natural Gas Production and Gathering Maintenance Expense	\$	439.25	\$	533.51	\$	886.19	\$	1,120.91	\$	-	\$	15,760.48	\$	-	\$	-	\$	-	\$	-	\$	-	\$	75.79	\$	-
107	787.0	Maintenance of pipe lines		-		-		-		-		-		-		-		-		-		-		-		-		
108		Natural Gas Production Maintenance Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
109	831.0	Maintenance of structures and improvements		62.20		33.33		16.77		27.51		11.28		8.94		34.25		22.94		31.00		63.54		50.84		116.97		
110	832.0	Maintenance of reservoirs and wells		-		937.58		-		-		-		-		-		-		-		2,106.50		4,796.25		777.78		
111	833.0	Maintenance of lines		1,884.55		1,286.89		1,439.23		1,263.18		955.09		850.81		1,108.72		1,080.82		1,371.12		2,162.27		1,143.77		1,705.75		
112	834.0	Maintenance of compressor station equipment		11,127.26		13,373.90		26,867.71		29,884.93		21,156.86		22,509.52		16,221.27		9,908.12		8,410.78		8,236.51		23,746.07		6,695.12		
113	835.0	Maintenance of measuring and regulating station equipment		61.61		61.24		98.88		41.88		77.28		120.66		74.71		48.42		67.59		57.51		59.96		80.06		
114	837.0	Maintenance of other equipment		65.35		2.04		4.49		7.78		21.06		8.86		13.85		9.66		16.82		9.06		4.18		7.92		
115		Underground Storage Maintenance Expense	\$	13,136.97	\$	15,694.98	\$	28,427.08	\$	31,225.28	\$	22,231.57	\$	23,498.79	\$	17,452.80	\$	11,0										

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

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

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

Peoples Natural Gas Division
Customers by Rate Schedule at December 31st
For the Five Year Period (2018-2022)

Line No.	Description	12/31/2018 (1)	12/31/2019 (2)	12/31/2020 (3)	12/31/2021 (4)	12/31/2022 (5)
1	Residential Sales	451,463	446,619	457,538	460,064	475,037
2	Residential Sales (CAP)	32,396	30,137	33,428	34,554	30,107
3	Rate Schedule Commercial Sales SGS					
4	0 - 499 Mcf/Year	26,726	28,561	29,496	29,788	31,967
5	500 - 999 Mcf/Year	2,918	2,627	2,448	2,454	3,101
6	Total Rate Schedule Commercial Sales SGS	29,644	31,188	31,944	32,242	35,068
7	Rate Schedule Commercial Sales MGS					
8	1000 - 2499 Mcf/Year	1,436	1,236	1,106	1,127	1,409
9	2500 - 24999 Mcf/Year	264	323	301	287	345
10	Total Rate Schedule Commercial Sales MGS	1,700	1,559	1,407	1,414	1,754
11	Rate Schedule Commercial Sales LGS					
12	25000 - 49999 Mcf/Year	6	7	9	4	6
13	50000 - 99999 Mcf/Year	1	3	4	4	-
14	100000 - 199999 Mcf/Year	1	1	-	-	-
15	> 200000 Mcf/Year	-	-	-	-	-
16	Total Rate Schedule Commercial Sales LGS	8	11	13	8	6
17	Rate Schedule Industrial Sales SGS					
18	0 - 499 Mcf/Year	22	25	29	28	45
19	500 - 999 Mcf/Year	10	11	13	16	18
20	Total Rate Schedule Industrial Sales SGS	32	36	42	44	63
21	Rate Schedule Industrial Sales MGS					
22	1000 - 2499 Mcf/Year	23	19	18	15	15
23	2500 - 24999 Mcf/Year	27	25	25	28	20
24	Total Rate Schedule Industrial Sales MGS	50	44	43	43	35
25	Rate Schedule Industrial Sales LGS					
26	25000 - 49999 Mcf/Year	1	2	2	2	2
27	50000 - 99999 Mcf/Year	-	2	3	2	1
28	100000 - 199999 Mcf/Year	-	-	-	-	-
29	> 200000 Mcf/Year	-	1	1	1	-
30	Total Rate Schedule Industrial Sales LGS	1	5	6	5	3
31	Sales Summary by Customer Class					
32	Total Residential Sales	483,859	476,756	491,026	494,618	505,144
33	Total SGS Sales	29,676	31,224	31,986	32,286	35,131
34	Total MGS Sales	1,750	1,603	1,450	1,457	1,789
35	Total LGS Sales	9	16	19	13	9
36	Total Sales	515,294	509,599	524,481	528,374	542,073

Peoples Natural Gas Division
Customers by Rate Schedule at December 31st
For the Five Year Period (2018-2022)

Line No.	Description	12/31/2018 (1)	12/31/2019 (2)	12/31/2020 (3)	12/31/2021 (4)	12/31/2022 (5)	
1	Residential Transport	100,153	105,249	95,133	92,015	83,973	
2	Rate Schedule Commercial Transport SGS						
3	Less than 499 Mcf/Year	8,645	10,454	10,402	10,219	7,597	
4	500 - 999 Mcf/Year	2,486	2,734	2,448	2,416	2,004	
5	Total Rate Schedule Commercial Transport SGS	11,131	13,188	12,850	12,635	9,601	
6	Rate Schedule Commercial Transport MGS						
7	1000 - 2499 Mcf/Year	2,422	2,152	2,001	1,919	1,749	
8	2500 - 24999 Mcf/Year	1,146	1,508	1,358	1,389	1,436	
9	Total Rate Schedule Commercial Transport MGS	3,568	3,660	3,359	3,308	3,185	
10	Rate Schedule Commercial Transport LGS						
11	25000 - 49999 Mcf/Year	75	51	43	50	54	
12	50000 - 99999 Mcf/Year	13	23	27	29	27	
13	100000 - 199999 Mcf/Year	7	13	12	13	12	
14	> 200000 Mcf/Year	2	5	6	4	4	
15	Total Rate Schedule Commercial Transport LGS	97	92	88	96	97	
16	Rate Schedule Industrial Transport SGS						
17	Less than 499 Mcf/Year	29	27	29	28	31	
18	500 - 999 Mcf/Year	18	19	15	15	14	
19	Total Rate Schedule Industrial Transport SGS	47	46	44	43	45	
20	Rate Schedule Industrial Transport MGS						
21	1000 - 2499 Mcf/Year	44	32	32	32	23	
22	2500 - 24999 Mcf/Year	90	107	102	103	105	
23	Total Rate Schedule Industrial Transport MGS	134	139	134	135	128	
24	Rate Schedule Industrial Transport LGS						
25	25000 - 49999 Mcf/Year	53	26	30	29	32	
26	50000 - 99999 Mcf/Year	24	28	27	30	35	
27	100000 - 199999 Mcf/Year	22	28	27	26	19	
28	> 200000 Mcf/Year	37	45	44	44	39	
29	Total Rate Schedule Industrial Transport LGS	136	127	128	129	125	
30	Transport Summary by Customer Class						
31	Total Residential Transport	100,153	105,249	95,133	92,015	83,973	
32	Total SGS Transport	11,178	13,234	12,894	12,678	9,646	
33	Total MGS Transport	3,702	3,799	3,493	3,443	3,313	
34	Total LGS Transport	233	219	216	225	222	
35	Total Transport	115,266	122,501	111,736	108,361	97,154	
36	Total Company	630,560	632,100	636,217	636,735	639,227	

Peoples Gas Division
Customers by Rate Schedule at December 31st
For the Five Year Period (2018-2022)

Line No.	Description	12/31/2018 (1)	12/31/2019 (2)	12/31/2020 (3)	12/31/2021 (4)	12/31/2022 (5)
1	Residential Sales	54,709	54,827	55,242	55,488	56,300
2	Residential Sales (CAP)	3,150	2,771	2,967	2,903	2,548
3	Rate Schedule Commercial Sales SGS					
4	0 - 499 Mcf/Year	3,337	3,345	3,391	3,326	3,339
5	500 - 999 Mcf/Year	417	355	321	353	337
6	Total Rate Schedule Commercial Sales SGS	3,754	3,700	3,712	3,679	3,676
7	Rate Schedule Commercial Sales MGS					
8	1000 - 2499 Mcf/Year	226	210	169	196	194
9	2500 - 24999 Mcf/Year	82	70	62	59	62
10	Total Rate Schedule Commercial Sales MGS	308	280	231	255	256
11	Rate Schedule Commercial Sales LGS					
12	25000 - 49999 Mcf/Year	1	3	-	-	1
13	50000 - 99999 Mcf/Year	1	-	-	-	-
14	100000 - 199999 Mcf/Year	-	-	-	-	1
15	> 200000 Mcf/Year	-	-	-	-	-
16	Total Rate Schedule Commercial Sales LGS	2	3	-	-	2
17	Rate Schedule Industrial Sales SGS					
18	0 - 499 Mcf/Year	-	-	2	-	-
19	500 - 999 Mcf/Year	-	-	-	-	-
20	Total Rate Schedule Industrial Sales SGS	-	-	2	-	-
21	Rate Schedule Industrial Sales MGS					
22	1000 - 2499 Mcf/Year	-	-	-	-	-
23	2500 - 24999 Mcf/Year	-	-	-	-	1
24	Total Rate Schedule Industrial Sales MGS	-	-	-	-	1
25	Rate Schedule Industrial Sales LGS					
26	25000 - 49999 Mcf/Year	-	-	-	-	-
27	50000 - 99999 Mcf/Year	-	-	-	-	-
28	100000 - 199999 Mcf/Year	-	-	1	1	-
29	> 200000 Mcf/Year	-	-	-	-	-
30	Total Rate Schedule Industrial Sales SGS	-	-	1	1	-
31	Sales Summary by Customer Class					
32	Total Residential Sales	57,859	57,598	58,209	58,391	58,848
33	Total SGS Sales	3,754	3,700	3,714	3,679	3,676
34	Total MGS Sales	308	280	231	255	257
35	Total LGS Sales	2	3	1	1	2
36	Total Sales	61,923	61,581	62,155	62,326	62,783

Peoples Gas Division
Customers by Rate Schedule at December 31st
For the Five Year Period (2018-2022)

Line No.	Description	12/31/2018 (1)	12/31/2019 (2)	12/31/2020 (3)	12/31/2021 (4)	12/31/2022 (5)	
1	Residential Transport	241	642	485	412	367	
2	Rate Schedule Commercial Transport SGS						
3	Less than 499 Mcf/Year	110	146	207	198	195	
4	500 - 999 Mcf/Year	54	76	73	80	93	
5	Total Rate Schedule Commercial Transport SGS	164	222	280	278	288	
6	Rate Schedule Commercial Transport MGS						
7	1000 - 2499 Mcf/Year	64	68	74	70	74	
8	2500 - 24999 Mcf/Year	85	90	80	92	94	
9	Total Rate Schedule Commercial Transport MGS	149	158	154	162	168	
10	Rate Schedule Commercial Transport LGS						
11	25000 - 49999 Mcf/Year	6	5	8	7	8	
12	50000 - 99999 Mcf/Year	4	4	3	3	3	
13	100000 - 199999 Mcf/Year	-	-	-	-	-	
14	> 200000 Mcf/Year	-	-	-	-	-	
15	Total Rate Schedule Commercial Transport LGS	10	9	11	10	11	
16	Rate Schedule Industrial Transport SGS						
17	Less than 499 Mcf/Year	-	-	-	1	1	
18	500 - 999 Mcf/Year	1	1	1	1	1	
19	Total Rate Schedule Industrial Transport SGS	1	1	1	2	2	
20	Rate Schedule Industrial Transport MGS						
21	1000 - 2499 Mcf/Year	-	-	-	-	-	
22	2500 - 24999 Mcf/Year	2	2	3	3	4	
23	Total Rate Schedule Industrial Transport MGS	2	2	3	3	4	
24	Rate Schedule Industrial Transport LGS						
25	25000 - 49999 Mcf/Year	1	1	1	1	-	
26	50000 - 99999 Mcf/Year	-	-	-	1	1	
27	100000 - 199999 Mcf/Year	7	6	7	6	6	
28	> 200000 Mcf/Year	15	15	14	13	7	
29	Total Rate Schedule Industrial Transport LGS	23	22	22	21	14	
30	Transport Summary by Customer Class						
31	Total Residential Transport	241	642	485	412	367	
32	Total SGS Transport	165	223	281	280	290	
33	Total MGS Transport	151	160	157	165	172	
34	Total LGS Transport	33	31	33	31	25	
35	Total Transport	590	1,056	956	888	854	
36	Total Company	62,513	62,637	63,111	63,214	63,637	

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

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

* * * * *

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

Peoples Natural Gas Division
Average Number of Customers by Rate Schedule
For the Five Year Period (2018-2022)

Line No.	Description	Twelve Mth Ave-18 (1)	Twelve Mth Ave-19 (2)	Twelve Mth Ave-20 (3)	Twelve Mth Ave-21 (4)	Twelve Mth Ave-22 (5)	
1	Residential Sales	447,570	445,220	451,688	458,669	466,651	
2	Residential Sales (CAP)	32,099	32,031	30,891	34,488	31,738	
3	Rate Schedule Commercial Sales SGS						
4	Less than 499 Mcf/Year	27,406	26,213	28,672	29,529	30,635	
5	500 - 999 Mcf/Year	2,584	2,720	2,594	2,464	2,704	
6	Total Rate Schedule Commercial Sales SGS	29,990	28,933	31,266	31,993	33,339	
7	Rate Schedule Commercial Sales MGS						
8	1000 - 2499 Mcf/Year	1,242	1,351	1,199	1,126	1,253	
9	2500 - 24999 Mcf/Year	210	277	312	301	313	
10	Total Rate Schedule Commercial Sales MGS	1,452	1,628	1,511	1,427	1,566	
11	Rate Schedule Commercial Sales LGS						
12	25000 - 49999 Mcf/Year	7	7	9	10	4	
13	50000 - 99999 Mcf/Year	2	2	3	4	3	
14	100000 - 199999 Mcf/Year	-	1	1	-	-	
15	> 200000 Mcf/Year	-	-	-	-	-	
16	Total Rate Schedule Commercial Sales LGS	9	10	13	14	7	
17	Rate Schedule Industrial Sales SGS						
18	Less than 499 Mcf/Year	24	23	26	29	34	
19	500 - 999 Mcf/Year	6	10	11	14	20	
20	Total Rate Schedule Industrial Sales SGS	30	33	37	43	54	
21	Rate Schedule Industrial Sales MGS						
22	1000 - 2499 Mcf/Year	24	22	19	16	15	
23	2500 - 24999 Mcf/Year	23	25	25	27	27	
24	Total Rate Schedule Industrial Sales MGS	47	47	44	43	42	
25	Rate Schedule Industrial Sales LGS						
26	25000 - 49999 Mcf/Year	-	1	2	1	3	
27	50000 - 99999 Mcf/Year	1	1	1	2	2	
28	100000 - 199999 Mcf/Year	-	-	-	-	-	
29	> 200000 Mcf/Year	-	-	1	1	1	
30	Total Rate Schedule Industrial Sales LGS	1	2	4	4	6	
31	Sales Summary by Customer Class						
32	Total Residential Sales	479,669	477,251	482,579	493,157	498,389	
33	Total SGS Sales	30,020	28,966	31,303	32,036	33,393	
34	Total MGS Sales	1,499	1,675	1,555	1,470	1,608	
35	Total LGS Sales	10	12	17	18	13	
36	Total Sales	511,198	507,904	515,454	526,681	533,403	

Peoples Natural Gas Division
Average Number of Customers by Rate Schedule
For the Five Year Period (2018-2022)

Line No.	Description	Twelve Mth Ave-18 (1)	Twelve Mth Ave-19 (2)	Twelve Mth Ave-20 (3)	Twelve Mth Ave-21 (4)	Twelve Mth Ave-22 (5)	
1	Residential Transport	100,090	104,739	100,805	91,260	87,743	
2	Rate Schedule Commercial Transport SGS						
3	Less than 499 Mcf/Year	8,866	9,575	10,410	10,202	8,999	
4	500 - 999 Mcf/Year	2,277	2,673	2,651	2,415	2,217	
5	Total Rate Schedule Commercial Transport SGS	11,143	12,248	13,061	12,617	11,216	
6	Rate Schedule Commercial Transport MGS						
7	1000 - 2499 Mcf/Year	2,232	2,406	2,116	1,973	1,824	
8	2500 - 24999 Mcf/Year	1,020	1,249	1,479	1,368	1,388	
9	Total Rate Schedule Commercial Transport MGS	3,252	3,655	3,595	3,341	3,212	
10	Rate Schedule Commercial Transport LGS						
11	25000 - 49999 Mcf/Year	71	69	50	45	51	
12	50000 - 99999 Mcf/Year	14	16	25	29	28	
13	100000 - 199999 Mcf/Year	5	9	13	12	13	
14	> 200000 Mcf/Year	2	3	5	5	4	
15	Total Rate Schedule Commercial Transport LGS	92	97	93	91	96	
16	Rate Schedule Industrial Transport SGS						
17	Less than 499 Mcf/Year	33	26	27	28	27	
18	500 - 999 Mcf/Year	16	19	18	15	13	
19	Total Rate Schedule Industrial Transport SGS	49	45	45	43	40	
20	Rate Schedule Industrial Transport MGS						
21	1000 - 2499 Mcf/Year	45	43	31	33	28	
22	2500 - 24999 Mcf/Year	89	97	106	101	104	
23	Total Rate Schedule Industrial Transport MGS	134	140	137	134	132	
24	Rate Schedule Industrial Transport LGS						
25	25000 - 49999 Mcf/Year	52	46	27	31	29	
26	50000 - 99999 Mcf/Year	25	25	28	29	31	
27	100000 - 199999 Mcf/Year	22	24	28	27	24	
28	> 200000 Mcf/Year	34	39	45	44	42	
29	Total Rate Schedule Industrial Transport LGS	133	134	128	131	126	
30	Transport Summary by Customer Class						
31	Total Residential Transport	100,090	104,739	100,805	91,260	87,743	
32	Total SGS Transport	11,192	12,293	13,106	12,660	11,256	
33	Total MGS Transport	3,386	3,795	3,732	3,475	3,344	
34	Total LGS Transport	225	231	221	222	222	
35	Total Transport	114,893	121,058	117,864	107,617	102,565	
36	Total Company	626,091	628,962	633,318	634,298	635,968	

Peoples Gas Division
Average Number of Customers by Rate Schedule
For the Five Year Period (2018-2022)

Line No.	Description	Twelve	Twelve	Twelve	Twelve	Twelve
		Mth Ave-18 (1)	Mth Ave-19 (2)	Mth Ave-20 (3)	Mth Ave-21 (4)	Mth Ave-22 (5)
1	Residential Sales	54,349	54,368	55,045	55,106	55,744
2	Residential Sales (CAP)	3,159	3,007	2,801	2,963	2,681
3	Rate Schedule Commercial Sales SGS					
4	Less than 499 Mcf/Year	3,417	3,289	3,314	3,349	3,309
5	500 - 999 Mcf/Year	378	405	346	327	348
6	Total Rate Schedule Commercial Sales SGS	3,795	3,694	3,660	3,676	3,657
7	Rate Schedule Commercial Sales MGS					
8	1000 - 2499 Mcf/Year	185	228	205	171	196
9	2500 - 24999 Mcf/Year	75	79	69	62	61
10	Total Rate Schedule Commercial Sales MGS	260	307	274	233	257
11	Rate Schedule Commercial Sales LGS					
12	25000 - 49999 Mcf/Year	1	2	-	-	-
13	50000 - 99999 Mcf/Year	1	1	-	-	-
14	100000 - 199999 Mcf/Year	-	-	-	-	-
15	> 200000 Mcf/Year	-	-	-	-	-
16	Total Rate Schedule Commercial Sales LGS	2	3	-	-	-
17	Rate Schedule Industrial Sales SGS					
18	Less than 499 Mcf/Year	-	-	-	-	-
19	500 - 999 Mcf/Year	-	-	-	-	-
20	Total Rate Schedule Industrial Sales SGS	-	-	-	-	-
21	Rate Schedule Industrial Sales MGS					
22	1000 - 2499 Mcf/Year	-	-	-	-	-
23	2500 - 24999 Mcf/Year	-	-	-	-	-
24	Total Rate Schedule Industrial Sales MGS	-	-	-	-	-
25	Rate Schedule Industrial Sales LGS					
26	25000 - 49999 Mcf/Year	-	-	-	-	-
27	50000 - 99999 Mcf/Year	-	-	-	-	-
28	100000 - 199999 Mcf/Year	-	-	-	1	1
29	> 200000 Mcf/Year	-	-	-	-	-
30	Total Rate Schedule Industrial Sales SGS	-	-	-	1	1
31	Sales Summary by Customer Class					
32	Total Residential Sales	57,508	57,375	57,846	58,069	58,425
33	Total SGS Sales	3,795	3,694	3,660	3,676	3,657
34	Total MGS Sales	260	307	274	233	257
35	Total LGS Sales	2	3	-	1	1
36	Total Sales	61,565	61,379	61,780	61,979	62,340

Peoples Gas Division
Average Number of Customers by Rate Schedule
For the Five Year Period (2018-2022)

Line No.	Description	Twelve Mth Ave-18 (1)	Twelve Mth Ave-19 (2)	Twelve Mth Ave-20 (3)	Twelve Mth Ave-21 (4)	Twelve Mth Ave-22 (5)	
1	Residential Transport	75	513	555	425	391	
2	Rate Schedule Commercial Transport SGS						
3	Less than 499 Mcf/Year	105	121	176	206	201	
4	500 - 999 Mcf/Year	51	66	80	75	84	
5	Total Rate Schedule Commercial Transport SGS	156	187	256	281	285	
6	Rate Schedule Commercial Transport MGS						
7	1000 - 2499 Mcf/Year	58	67	71	74	71	
8	2500 - 24999 Mcf/Year	78	89	91	81	89	
9	Total Rate Schedule Commercial Transport MGS	136	156	162	155	160	
10	Rate Schedule Commercial Transport LGS						
11	25000 - 49999 Mcf/Year	6	9	8	8	8	
12	50000 - 99999 Mcf/Year	4	4	4	3	3	
13	100000 - 199999 Mcf/Year	-	-	-	-	-	
14	> 200000 Mcf/Year	-	-	-	-	-	
15	Total Rate Schedule Commercial Transport LGS	10	13	12	11	11	
16	Rate Schedule Industrial Transport SGS						
17	Less than 499 Mcf/Year	-	-	-	-	1	
18	500 - 999 Mcf/Year	1	1	1	1	1	
19	Total Rate Schedule Industrial Transport SGS	1	1	1	1	2	
20	Rate Schedule Industrial Transport MGS						
21	1000 - 2499 Mcf/Year	-	-	-	-	-	
22	2500 - 24999 Mcf/Year	2	2	2	3	4	
23	Total Rate Schedule Industrial Transport MGS	2	2	2	3	4	
24	Rate Schedule Industrial Transport LGS						
25	25000 - 49999 Mcf/Year	1	1	1	1	-	
26	50000 - 99999 Mcf/Year	-	-	-	-	2	
27	100000 - 199999 Mcf/Year	7	7	6	7	6	
28	> 200000 Mcf/Year	16	15	15	14	10	
29	Total Rate Schedule Industrial Transport LGS	24	23	22	22	18	
30	Transport Summary by Customer Class						
31	Total Residential Transport	75	513	555	425	391	
32	Total SGS Transport	157	188	257	282	287	
33	Total MGS Transport	138	158	164	158	164	
34	Total LGS Transport	34	36	34	33	29	
35	Total Transport	404	895	1,010	898	871	
36	Total Company	61,969	62,274	62,790	62,877	63,211	

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

RR 4. Please provide the actual number of customers by rate schedule at the end of each month from the commencement of the historic test year through the most recent month available and update as additional data becomes available.

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Refer to pages 2-9 of this response. Pages 2-3 provide the data for Peoples Natural Gas Division. Pages 4-5 provide the data for Peoples Gas Division.

Peoples Natural Gas Division
Customers by Rate Schedule by Month
For the Period Ending August 31, 2023

Line No.	Description	Sep 2022 (1)	Oct 2022 (2)	Nov 2022 (3)	Dec 2022 (4)	Jan 2023 (5)	Feb 2023 (6)	Mar 2023 (7)	Apr 2023 (8)	May 2023 (9)	Jun 2023 (10)	Jul 2023 (11)	Aug 2023 (12)	Total (13)
1	Residential Sales	463,768	472,221	474,326	475,037	475,070	475,870	476,371	475,448	474,067	473,972	473,785	473,735	5,689,670
2	Residential Sales (CAP)	30,425	30,035	29,830	30,107	30,262	30,268	30,560	30,461	30,193	29,471	28,625	28,771	359,008
3	Rate Schedule Commercial Sales SGS													
4	Less than 499 Mcf/Year	31,652	31,654	31,869	31,967	31,997	31,987	31,942	31,804	31,669	31,567	31,464	31,384	380,956
5	500 - 999 Mcf/Year	2,896	3,080	3,100	3,101	3,085	3,073	3,057	3,040	3,023	2,999	2,996	2,993	36,443
6	Total Rate Schedule Commercial Sales SGS	34,548	34,734	34,969	35,068	35,082	35,060	34,999	34,844	34,692	34,566	34,460	34,377	417,399
7	Rate Schedule Commercial Sales MGS													
8	1000 - 2499 Mcf/Year	1,352	1,383	1,417	1,409	1,397	1,387	1,387	1,372	1,316	1,302	1,306	1,298	16,326
9	2500 - 24999 Mcf/Year	331	347	348	345	342	340	353	355	345	346	342	338	4,132
10	Total Rate Schedule Commercial Sales MGS	1,683	1,730	1,765	1,754	1,739	1,727	1,740	1,727	1,661	1,648	1,648	1,636	20,458
11	Rate Schedule Commercial Sales LGS													
12	25000 - 49999 Mcf/Year	4	5	6	6	6	6	6	6	6	6	6	6	69
13	50000 - 99999 Mcf/Year	4	1	1	-	-	-	-	-	-	1	-	-	7
14	100000 - 199999 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
15	> 200000 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Rate Schedule Commercial Sales LGS	8	6	7	6	6	6	6	6	6	7	6	6	76
17	Rate Schedule Industrial Sales SGS													
18	Less than 499 Mcf/Year	33	43	44	45	45	48	46	45	42	37	36	34	498
19	500 - 999 Mcf/Year	24	18	17	18	19	19	18	17	17	18	18	19	222
20	Total Rate Schedule Industrial Sales SGS	57	61	61	63	64	67	64	62	59	55	54	53	720
21	Rate Schedule Industrial Sales MGS													
22	1000 - 2499 Mcf/Year	17	18	17	15	15	15	15	14	13	13	13	13	178
23	2500 - 24999 Mcf/Year	29	23	22	20	20	20	20	21	20	19	19	18	251
24	Total Rate Schedule Industrial Sales MGS	46	41	39	35	35	35	35	35	33	32	32	31	429
25	Rate Schedule Industrial Sales LGS													
26	25000 - 49999 Mcf/Year	2	3	3	2	3	3	3	3	3	2	2	2	31
27	50000 - 99999 Mcf/Year	2	1	1	1	-	-	-	1	2	2	2	1	13
28	100000 - 199999 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
29	> 200000 Mcf/Year	1	-	-	-	-	1	-	-	-	-	-	-	2
30	Total Rate Schedule Industrial Sales LGS	5	4	4	3	3	4	3	4	5	4	4	3	46
31	Sales Summary by Customer Class													
32	Total Residential Sales	500,193	502,256	504,156	505,144	505,332	506,138	506,931	505,909	504,260	503,443	502,410	502,506	6,048,678
33	Total SGS Sales	34,605	34,795	35,030	35,131	35,146	35,127	35,063	34,906	34,751	34,621	34,514	34,430	418,119
34	Total MGS Sales	1,729	1,771	1,804	1,789	1,774	1,762	1,775	1,762	1,694	1,680	1,680	1,667	20,867
35	Total LGS Sales	13	10	11	9	9	10	9	10	11	11	10	9	122
36	Total Sales	536,540	538,832	541,001	542,073	542,261	543,037	543,778	542,587	540,716	539,755	538,614	538,612	6,487,806

Peoples Natural Gas Division
Customers by Rate Schedule by Month
For the Period Ending August 31, 2023

Line No.	Description	Sep 2022 (1)	Oct 2022 (2)	Nov 2022 (3)	Dec 2022 (4)	Jan 2023 (5)	Feb 2023 (6)	Mar 2023 (7)	Apr 2023 (8)	May 2023 (9)	Jun 2023 (10)	Jul 2023 (11)	Aug 2023 (12)	Total (13)
1	Residential Transport	84,359	83,745	83,539	83,973	83,784	83,313	83,028	82,465	81,472	81,430	81,113	80,466	992,687
2	Rate Schedule Commercial Transport SGS													
3	Less than 499 Mcf/Year	7,778	7,648	7,574	7,597	7,575	7,592	7,600	7,621	7,648	7,654	7,663	7,642	91,592
4	500 - 999 Mcf/Year	1,957	1,967	1,995	2,004	2,012	2,029	2,044	2,055	2,070	2,087	2,086	2,085	24,391
5	Total Rate Schedule Commercial Transport SGS	9,735	9,615	9,569	9,601	9,587	9,621	9,644	9,676	9,718	9,741	9,749	9,727	115,983
6	Rate Schedule Commercial Transport MGS													
7	1000 - 2499 Mcf/Year	1,696	1,725	1,736	1,749	1,766	1,780	1,786	1,796	1,814	1,827	1,822	1,828	21,325
8	2500 - 24999 Mcf/Year	1,348	1,411	1,426	1,436	1,442	1,445	1,437	1,440	1,448	1,456	1,454	1,460	17,203
9	Total Rate Schedule Commercial Transport MGS	3,044	3,136	3,162	3,185	3,208	3,225	3,223	3,236	3,262	3,283	3,276	3,288	38,528
10	Rate Schedule Commercial Transport LGS													
11	25000 - 49999 Mcf/Year	50	53	54	54	54	54	54	54	54	54	54	54	643
12	50000 - 99999 Mcf/Year	29	26	26	27	27	27	27	27	27	26	27	27	323
13	100000 - 199999 Mcf/Year	13	12	12	12	12	12	12	12	12	12	12	12	145
14	> 200000 Mcf/Year	4	4	4	4	4	4	4	4	4	4	4	4	48
15	Total Rate Schedule Commercial Transport LGS	96	95	96	97	97	97	97	97	97	96	97	97	1,159
16	Rate Schedule Industrial Transport SGS													
17	Less than 499 Mcf/Year	23	35	31	31	31	28	30	30	33	37	36	36	381
18	500 - 999 Mcf/Year	10	12	14	14	14	14	15	16	16	15	15	15	170
19	Total Rate Schedule Industrial Transport SGS	33	47	45	45	45	42	45	46	49	52	51	51	551
20	Rate Schedule Industrial Transport MGS													
21	1000 - 2499 Mcf/Year	28	23	21	23	23	23	23	24	25	25	25	24	287
22	2500 - 24999 Mcf/Year	104	110	104	105	105	105	105	103	104	105	105	105	1,260
23	Total Rate Schedule Industrial Transport MGS	132	133	125	128	128	128	128	127	129	130	130	129	1,547
24	Rate Schedule Industrial Transport LGS													
25	25000 - 49999 Mcf/Year	27	33	32	32	31	31	31	32	32	33	33	33	380
26	50000 - 99999 Mcf/Year	30	31	35	35	36	36	37	36	35	35	35	36	417
27	100000 - 199999 Mcf/Year	25	18	18	19	19	19	19	19	19	19	19	19	232
28	> 200000 Mcf/Year	44	30	39	39	39	38	39	39	39	39	38	38	461
29	Total Rate Schedule Industrial Transport LGS	126	112	124	125	125	124	126	126	125	126	125	126	1,490
30	Transport Summary by Customer Class													
31	Total Residential Transport	84,359	83,745	83,539	83,973	83,784	83,313	83,028	82,465	81,472	81,430	81,113	80,466	992,687
32	Total SGS Transport	9,768	9,662	9,614	9,646	9,632	9,663	9,689	9,722	9,767	9,793	9,800	9,778	116,534
33	Total MGS Transport	3,176	3,269	3,287	3,313	3,336	3,353	3,351	3,363	3,391	3,413	3,406	3,417	40,075
34	Total LGS Transport	222	207	220	222	222	221	223	223	222	222	222	223	2,649
35	Total Transport	97,525	96,883	96,660	97,154	96,974	96,550	96,291	95,773	94,852	94,858	94,541	93,884	1,151,945
36	Company Total	634,065	635,715	637,661	639,227	639,235	639,587	640,069	638,360	635,568	634,613	633,155	632,496	7,639,751

Peoples Gas Division Customers by Rate Schedule by Month For the Period Ending August 31, 2023														
Line No.	Description	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Residential Sales	55,725	55,928	56,143	56,300	56,238	56,325	56,339	56,095	55,776	55,765	55,732	55,753	672,119
2	Residential Sales (CAP)	2,560	2,543	2,527	2,548	2,631	2,621	2,657	2,658	2,649	2,560	2,455	2,438	30,847
3	Rate Schedule Commercial Sales SGS													
4	Less than 499 Mcf/Year	3,289	3,303	3,333	3,339	3,327	3,318	3,300	3,290	3,275	3,266	3,249	3,241	39,530
5	500 - 999 Mcf/Year	349	343	342	337	346	343	343	343	339	338	340	342	4,105
6	Total Rate Schedule Commercial Sales SGS	3,638	3,646	3,675	3,676	3,673	3,661	3,643	3,633	3,614	3,604	3,589	3,583	43,635
7	Rate Schedule Commercial Sales MGS													
8	1000 - 2499 Mcf/Year	196	194	193	194	195	194	194	193	190	186	189	187	2,305
9	2500 - 24999 Mcf/Year	60	61	63	62	70	68	68	65	65	65	66	65	778
10	Total Rate Schedule Commercial Sales MGS	256	255	256	256	265	262	262	258	255	251	255	252	3,083
11	Rate Schedule Commercial Sales LGS													
12	25000 - 49999 Mcf/Year	-	-	-	1	1	1	1	1	-	-	-	-	5
13	50000 - 99999 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
14	100000 - 199999 Mcf/Year	-	-	-	1	1	-	-	-	-	-	-	-	2
15	> 200000 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Rate Schedule Commercial Sales LGS	-	-	-	2	2	1	1	1	-	-	-	-	7
17	Rate Schedule Industrial Sales SGS													
18	Less than 499 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
19	500 - 999 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Rate Schedule Industrial Sales SGS	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Rate Schedule Industrial Sales MGS													
22	1000 - 2499 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
23	2500 - 24999 Mcf/Year	1	1	1	1	-	-	-	-	-	-	-	-	4
24	Total Rate Schedule Industrial Sales MGS	1	1	1	1	-	-	-	-	-	-	-	-	4
25	Rate Schedule Industrial Sales LGS													
26	25000 - 49999 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
27	50000 - 99999 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
28	100000 - 199999 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
29	> 200000 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total Rate Schedule Industrial Sales LGS	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Sales Summary by Customer Class													
32	Total Residential Sales	58,285	58,471	58,670	58,848	58,869	58,946	58,996	58,753	58,425	58,325	58,187	58,191	702,966
33	Total SGS Sales	3,638	3,646	3,675	3,676	3,673	3,661	3,643	3,633	3,614	3,604	3,589	3,583	43,635
34	Total MGS Sales	257	256	257	257	265	262	262	258	255	251	255	252	3,087
35	Total LGS Sales	-	-	-	2	2	1	1	1	-	-	-	-	7
36	Total Sales	62,180	62,373	62,602	62,783	62,809	62,870	62,902	62,645	62,294	62,180	62,031	62,026	749,695

Peoples Gas Division
Customers by Rate Schedule by Month
For the Period Ending August 31, 2023

Line No.	Description	Sep 2022 (1)	Oct 2022 (2)	Nov 2022 (3)	Dec 2022 (4)	Jan 2023 (5)	Feb 2023 (6)	Mar 2023 (7)	Apr 2023 (8)	May 2023 (9)	Jun 2023 (10)	Jul 2023 (11)	Aug 2023 (12)	Total (13)
1	Residential Transport	388	386	384	367	357	345	339	343	358	371	369	361	4,368
2	Rate Schedule Commercial Transport SGS													
3	Less than 499 Mcf/Year	204	207	201	195	190	194	206	207	207	208	212	212	2,443
4	500 - 999 Mcf/Year	84	87	88	93	87	90	89	90	90	91	91	90	1,070
5	Total Rate Schedule Commercial Transport SGS	288	294	289	288	277	284	295	297	297	299	303	302	3,513
6	Rate Schedule Commercial Transport MGS													
7	1000 - 2499 Mcf/Year	71	74	74	74	78	79	79	81	82	84	82	84	942
8	2500 - 24999 Mcf/Year	88	88	88	94	93	95	95	98	96	97	98	99	1,131
9	Total Rate Schedule Commercial Transport MGS	159	162	162	168	171	174	174	179	180	181	180	183	2,073
10	Rate Schedule Commercial Transport LGS													
11	25000 - 49999 Mcf/Year	8	8	8	8	9	9	9	9	9	9	9	9	104
12	50000 - 99999 Mcf/Year	3	3	3	3	4	4	4	4	4	4	4	4	44
13	100000 - 199999 Mcf/Year	-	-	-	-	-	1	1	1	1	1	1	1	7
14	> 200000 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Rate Schedule Commercial Transport LGS	11	11	11	11	13	14	14	14	14	14	14	14	155
16	Rate Schedule Industrial Transport SGS													
17	Less than 499 Mcf/Year	1	1	1	1	-	-	-	-	-	-	-	-	4
18	500 - 999 Mcf/Year	1	1	1	1	1	1	1	1	1	1	1	1	12
19	Total Rate Schedule Industrial Transport SGS	2	2	2	2	1	1	1	1	1	1	1	1	16
20	Rate Schedule Industrial Transport MGS													
21	1000 - 2499 Mcf/Year	-	-	-	-	-	-	-	-	-	-	-	-	-
22	2500 - 24999 Mcf/Year	4	4	4	4	5	5	5	5	5	5	5	5	56
23	Total Rate Schedule Industrial Transport MGS	4	4	4	4	5	5	5	5	5	5	5	5	56
24	Rate Schedule Industrial Transport LGS													
25	25000 - 49999 Mcf/Year	-	-	-	-	1	1	1	1	1	1	1	1	8
26	50000 - 99999 Mcf/Year	1	1	1	1	1	1	1	1	1	1	1	1	12
27	100000 - 199999 Mcf/Year	6	6	6	6	5	5	5	5	5	5	5	5	64
28	> 200000 Mcf/Year	7	7	7	7	8	8	8	8	8	8	8	8	92
29	Total Rate Schedule Industrial Transport LGS	14	14	14	14	15	15	15	15	15	15	15	15	176
30	Transport Summary by Customer Class													
31	Total Residential Transport	388	386	384	367	357	345	339	343	358	371	369	361	4,368
32	Total SGS Transport	290	296	291	290	278	285	296	298	298	300	304	303	3,529
33	Total MGS Transport	163	166	166	172	176	179	179	184	185	186	185	188	2,129
34	Total LGS Transport	25	25	25	25	28	29	29	29	29	29	29	29	331
35	Total Transport	866	873	866	854	839	838	843	854	870	886	887	881	10,357
36	Company Total	63,046	63,246	63,468	63,637	63,648	63,708	63,745	63,499	63,164	63,066	62,918	62,907	760,052

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

RR 5. If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by rate schedule as of December 31 for the last three years. Where applicable, separately identify sales and transportation throughput.

* * * * *

Refer to pages 2-7 of this response.

Peoples Natural Gas Company LLC
Combined Totals
Actual and Normalized Throughput
For the Three Year Period (Sep 2020- Aug 2023)
Reflects Twelve Months Ended August 31

Line No.	Description	Actual Throughput (MCF)			Normalized Throughput (MCF)		
		2021 (1)	2022 (2)	2023 (3)	2021 (1)	2022 (2)	2023 (3)
1	Residential Sales	43,189,357	43,462,427	42,451,800	42,884,804	44,121,329	44,639,460
2	Residential Sales (CAP)	4,066,916	4,060,422	3,505,843	4,039,510	4,133,037	3,682,517
3	Rate Schedule Commercial Sales						
4	Commercial Sales SGS	6,355,033	6,652,238	7,026,023	6,304,249	6,720,691	7,441,004
5	Commercial Sales MGS	3,327,605	3,553,760	3,855,237	3,302,347	3,574,827	4,024,345
6	Commercial Sales LGS	299,370	187,537	204,853	299,370	187,537	204,853
7	Total Rate Schedule Commercial Sales	9,982,009	10,393,535	11,086,113	9,905,966	10,483,054	11,670,202
8	Rate Schedule Industrial Sales						
9	Industrial Sales SGS	29,910	27,211	42,323	29,910	27,211	42,323
10	Industrial Sales MGS	226,246	305,114	189,107	226,246	305,114	189,107
11	Industrial Sales LGS	45,863	171,302	59,089	45,863	171,302	59,089
12	Total Rate Schedule Industrial Sales	302,019	503,628	290,518	302,019	503,628	290,518
13	Sales Summary by Customer Class						
14	Total Residential Sales	47,256,273	47,522,849	45,957,643	46,924,313	48,254,366	48,321,977
15	Total Commercial Sales	9,982,009	10,393,535	11,086,113	9,905,966	10,483,054	11,670,202
16	Total Industrial Sales	302,019	503,628	290,518	302,019	503,628	290,518
17	Total Sales	57,540,300	58,420,012	57,334,275	57,132,298	59,241,048	60,282,698

Peoples Natural Gas Company LLC
 Combined Totals
 Actual and Normalized Throughput
 For the Three Year Period (Sep 2020- Aug 2023)
 Reflects Twelve Months Ended August 31

Line No.	Description	Actual Throughput (Mcf)			Normalized Throughput (Mcf)		
		2021 (1)	2022 (2)	2023 (3)	2021 (1)	2022 (2)	2023 (3)
1	Residential Transport	8,337,325	8,049,444	7,011,971	8,284,181	8,169,833	7,371,017
2	Rate Schedule Commercial Transport						
3	Commercial Transport SGS	3,819,619	3,826,809	2,910,376	3,792,565	3,864,119	3,079,006
4	Commercial Transport MGS	12,259,450	12,333,347	11,807,182	12,202,723	12,577,021	12,352,453
5	Commercial Transport LGS	6,930,704	7,234,333	7,318,076	6,930,704	7,234,333	7,318,076
6	Total Rate Schedule Commercial Transport	23,009,773	23,394,489	22,035,633	22,925,992	23,675,473	22,749,534
7	Rate Schedule Industrial Transport						
8	Industrial Transport SGS	101,112	99,543	71,174	101,112	99,543	71,174
9	Industrial Transport MGS	1,059,247	1,194,557	1,341,572	1,059,247	1,194,557	1,341,572
10	Industrial Transport LGS	43,192,846	42,941,275	39,059,881	43,192,846	42,941,275	39,059,881
11	Total Rate Schedule Industrial Transport	44,353,205	44,235,375	40,472,627	44,353,205	44,235,375	40,472,627
12	Transport Summary by Customer Class						
13	Total Residential Transport	8,337,325	8,049,444	7,011,971	8,284,181	8,169,833	7,371,017
14	Total Commercial Transport	23,009,773	23,394,489	22,035,633	22,925,992	23,675,473	22,749,534
15	Total Industrial Transport	44,353,205	44,235,375	40,472,627	44,353,205	44,235,375	40,472,627
16	Total Transport	75,700,303	75,679,309	69,520,231	75,563,378	76,080,682	70,593,178
17	Throughput by Customer Class						
18	Total Residential Throughput	55,593,597	55,572,293	52,969,613	55,208,495	56,424,199	55,692,994
19	Total Commercial Throughput	32,991,781	33,788,024	33,121,747	32,831,958	34,158,528	34,419,736
20	Total Industrial Throughput	44,655,224	44,739,003	40,763,146	44,655,224	44,739,003	40,763,146
21	Total Throughput	133,240,602	134,099,320	126,854,506	132,695,676	135,321,730	130,875,876

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Actual and Normalized Throughput
For the Three Year Period (Sep 2020- Aug 2023)
Reflects Twelve Months Ended August 31

Line No.	Description	Actual Throughput (MCF)			Normalized Throughput (MCF)		
		2021 (1)	2022 (2)	2023 (3)	2021 (1)	2022 (2)	2023 (3)
1	Residential Sales	38,590,904	38,777,035	37,940,600	38,316,960	39,348,303	39,897,904
2	Residential Sales (CAP)	3,761,979	3,765,297	3,248,605	3,737,213	3,832,006	3,411,788
3	<u>Rate Schedule Commercial Sales</u>						
4	Commercial Sales SGS	5,629,218	5,902,732	6,342,421	5,585,180	5,960,239	6,716,977
5	Commercial Sales MGS	2,745,861	2,947,279	3,283,148	2,725,485	2,958,748	3,425,325
6	Commercial Sales LGS	299,370	187,537	193,247	299,370	187,537	193,247
7	Total Rate Schedule Commercial Sales	8,674,450	9,037,547	9,818,817	8,610,035	9,106,524	10,335,550
8	<u>Rate Schedule Industrial Sales</u>						
9	Industrial Sales SGS	29,910	27,211	42,323	29,910	27,211	42,323
10	Industrial Sales MGS	226,246	305,114	162,636	226,246	305,114	162,636
11	Industrial Sales LGS	38,533	146,003	78,321	38,533	146,003	78,321
12	Total Rate Schedule Industrial Sales	294,689	478,328	283,280	294,689	478,328	283,280
13	<u>Sales Summary by Customer Class</u>						
14	Total Residential Sales	42,352,883	42,542,332	41,189,204	42,054,173	43,180,309	43,309,692
15	Total Commercial Sales	8,674,450	9,037,547	9,818,817	8,610,035	9,106,524	10,335,550
16	Total Industrial Sales	294,689	478,328	283,280	294,689	478,328	283,280
17	Total Sales	51,322,022	52,058,207	51,291,302	50,958,897	52,765,162	53,928,522

Peoples Natural Gas Company LLC
 Peoples Natural Gas Division
 Actual and Normalized Throughput
 For the Three Year Period (Sep 2020- Aug 2023)
 Reflects Twelve Months Ended August 31

Line No.	Description	Actual Throughput (Mcf)			Normalized Throughput (Mcf)		
		2021 (1)	2022 (2)	2023 (3)	2021 (1)	2022 (2)	2023 (3)
1	Residential Transport	8,299,499	8,016,967	6,983,864	8,246,534	8,136,810	7,341,480
2	Rate Schedule Commercial Transport						
3	Commercial Transport SGS	3,713,101	3,717,114	2,783,705	3,686,821	3,750,910	2,945,906
4	Commercial Transport MGS	11,519,485	11,577,096	11,009,364	11,469,532	11,798,822	11,528,829
5	Commercial Transport LGS	6,457,054	6,698,095	6,737,344	6,457,054	6,698,095	6,737,344
6	Total Rate Schedule Commercial Transport	21,689,640	21,992,306	20,530,413	21,613,407	22,247,828	21,212,078
7	Rate Schedule Industrial Transport						
8	Industrial Transport SGS	100,476	84,017	43,375	100,476	84,017	43,375
9	Industrial Transport MGS	1,026,259	1,135,595	1,261,299	1,026,259	1,135,595	1,261,299
10	Industrial Transport LGS	34,083,886	33,065,289	30,466,217	34,083,886	33,065,289	30,466,217
11	Total Rate Schedule Industrial Transport	35,210,621	34,284,900	31,770,891	35,210,621	34,284,900	31,770,891
12	Transport Summary by Customer Class						
13	Total Residential Transport	8,299,499	8,016,967	6,983,864	8,246,534	8,136,810	7,341,480
14	Total Commercial Transport	21,689,640	21,992,306	20,530,413	21,613,407	22,247,828	21,212,078
15	Total Industrial Transport	35,210,621	34,284,900	31,770,891	35,210,621	34,284,900	31,770,891
16	Total Transport	65,199,759	64,294,173	59,285,168	65,070,562	64,669,538	60,324,450
17	Throughput by Customer Class						
18	Total Residential Throughput	50,652,382	50,559,299	48,173,068	50,300,707	51,317,119	50,651,172
19	Total Commercial Throughput	30,364,090	31,029,853	30,349,230	30,223,442	31,354,352	31,547,628
20	Total Industrial Throughput	35,505,310	34,763,228	32,054,172	35,505,310	34,763,228	32,054,172
21	Total Throughput	116,521,781	116,352,380	110,576,470	116,029,459	117,434,700	114,252,972

Peoples Natural Gas Company LLC
Peoples Gas Division
Actual and Normalized Throughput
For the Three Year Period (Sep 2020- Aug 2023)
Reflects Twelve Months Ended August 31

Line No.	Description	Actual Throughput (MCF)			Normalized Throughput (MCF)		
		2021 (1)	2022 (2)	2023 (3)	2021 (1)	2022 (2)	2023 (3)
1	Residential Sales	4,598,453	4,685,393	4,511,200	4,567,844	4,773,026	4,741,557
2	Residential Sales (CAP)	304,937	295,124	257,239	302,297	301,031	270,729
3	<u>Rate Schedule Commercial Sales</u>						
4	Commercial Sales SGS	725,814	749,507	683,601	719,070	760,452	724,026
5	Commercial Sales MGS	581,744	606,481	572,089	576,862	616,079	599,020
6	Commercial Sales LGS	-	-	11,606	-	-	11,606
7	Total Rate Schedule Commercial Sales	1,307,559	1,355,988	1,267,296	1,295,931	1,376,530	1,334,652
8	<u>Rate Schedule Industrial Sales</u>						
9	Industrial Sales SGS	-	-	-	-	-	-
10	Industrial Sales MGS	-	-	26,470	-	-	26,470
11	Industrial Sales LGS	7,330	25,300	(19,232)	7,330	25,300	(19,232)
12	Total Rate Schedule Industrial Sales	7,330	25,300	7,238	7,330	25,300	7,238
13	Sales Summary by Customer Class						
14	Total Residential Sales	4,903,390	4,980,517	4,768,439	4,870,140	5,074,057	5,012,286
15	Total Commercial Sales	1,307,559	1,355,988	1,267,296	1,295,931	1,376,530	1,334,652
16	Total Industrial Sales	7,330	25,300	7,238	7,330	25,300	7,238
17	Total Sales	6,218,278	6,361,805	6,042,973	6,173,401	6,475,886	6,354,176

Peoples Natural Gas Company LLC
Peoples Gas Division
Actual and Normalized Throughput
For the Three Year Period (Sep 2020- Aug 2023)
Reflects Twelve Months Ended August 31

Line No.	Description	Actual Throughput (Mcf)			Normalized Throughput (Mcf)		
		2021 (1)	2022 (2)	2023 (3)	2021 (1)	2022 (2)	2023 (3)
1	Residential Transport	37,826	32,477	28,107	37,647	33,023	29,537
2	Rate Schedule Commercial Transport						
3	Commercial Transport SGS	106,519	109,695	126,671	105,744	113,209	133,100
4	Commercial Transport MGS	739,964	756,251	797,817	733,191	778,199	823,624
5	Commercial Transport LGS	473,650	536,238	580,732	473,650	536,238	580,732
6	Total Rate Schedule Commercial Transport	1,320,133	1,402,184	1,505,220	1,312,585	1,427,645	1,537,456
7	Rate Schedule Industrial Transport						
8	Industrial Transport SGS	637	15,527	27,798	637	15,527	27,798
9	Industrial Transport MGS	32,988	58,962	80,273	32,988	58,962	80,273
10	Industrial Transport LGS	9,108,960	9,875,986	8,593,664	9,108,960	9,875,986	8,593,664
11	Total Rate Schedule Industrial Transport	9,142,584	9,950,475	8,701,736	9,142,584	9,950,475	8,701,736
12	Transport Summary by Customer Class						
13	Total Residential Transport	37,826	32,477	28,107	37,647	33,023	29,537
14	Total Commercial Transport	1,320,133	1,402,184	1,505,220	1,312,585	1,427,645	1,537,456
15	Total Industrial Transport	9,142,584	9,950,475	8,701,736	9,142,584	9,950,475	8,701,736
16	Total Transport	10,500,544	11,385,136	10,235,062	10,492,816	11,411,143	10,268,728
17	Throughput by Customer Class						
18	Total Residential Throughput	4,941,216	5,012,994	4,796,546	4,907,787	5,107,079	5,041,822
19	Total Commercial Throughput	2,627,692	2,758,172	2,772,516	2,608,516	2,804,176	2,872,108
20	Total Industrial Throughput	9,149,914	9,975,775	8,708,974	9,149,914	9,975,775	8,708,974
21	Total Throughput	16,718,821	17,746,941	16,278,035	16,666,218	17,887,030	16,622,904

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.6**

RR-6. If past weather normalized sales or sales trends are used in models or otherwise relied on in reaching sales projections, please provide actual and normalized throughput by month by rate schedule from the beginning of the historic test year and the future test year through the most recent month available and update as additional data become available. Separately identify sales and transportation throughput and provide the workpapers which develop normalized sales.

* * * * *

Refer to Exhibit 19, RR-6, Attachment A.

Peoples Natural Gas Company LLC - Combined
Exhibit 19, RR-6 Attachment A
Actual Throughput by Rate Schedule (Mcf)
Twelve Months Ending August 31, 2023
Witness: Carol Scanlon

Sales	Residential	Comm SGS	Comm MGS	Comm LGS	Ind SGS	Ind MGS	Ind LGS
Sep-22	1,391,866	203,175	177,371	19,663	618	39,195	(11,673)
Oct-22	3,062,854	408,845	282,899	14,862	1,143	19,375	(30)
Nov-22	4,993,978	720,026	377,287	29,582	2,430	16,270	16,266
Dec-22	8,545,269	1,305,737	656,832	30,017	7,538	26,832	11,908
Jan-23	7,665,968	1,251,140	625,013	21,765	9,294	17,894	11,555
Feb-23	6,369,229	1,019,575	486,199	19,641	8,053	16,983	6,058
Mar-23	6,411,189	1,000,279	497,302	17,092	6,708	18,863	10,347
Apr-23	3,188,959	524,074	285,320	16,349	3,855	7,943	13,921
May-23	1,866,950	224,111	156,397	8,776	1,544	9,842	2,238
Jun-23	843,414	127,957	105,132	7,969	203	3,847	3,271
Jul-23	843,560	121,733	106,547	11,310	292	4,661	6,198
Aug-23	774,408	119,370	98,938	7,827	644	7,402	(10,967)

Transport	Residential	Comm SGS	Comm MGS	Comm LGS	Ind SGS	Ind MGS	Ind LGS
Sep-22	218,990	72,211	427,727	494,506	12,706	91,273	3,074,588
Oct-22	478,745	144,701	726,486	598,255	7,121	70,973	2,439,496
Nov-22	764,485	254,294	1,138,961	670,439	10,864	106,824	2,836,025
Dec-22	1,303,465	510,698	1,902,216	884,958	10,034	146,885	2,985,084
Jan-23	1,171,709	489,295	1,781,121	883,794	9,134	167,576	3,915,479
Feb-23	969,700	427,646	1,577,528	705,226	2,338	134,776	3,432,343
Mar-23	963,052	418,203	1,536,473	714,962	3,080	146,252	3,695,966
Apr-23	490,343	244,628	1,010,355	656,284	2,449	118,324	3,708,273
May-23	284,887	145,593	658,953	515,437	12,665	140,692	3,456,670
Jun-23	126,649	81,801	400,566	436,259	(1,430)	70,066	3,314,451
Jul-23	125,224	60,551	331,186	331,006	577	62,628	2,853,664
Aug-23	114,721	60,755	315,608	426,950	1,637	85,303	3,347,844

Peoples Natural Gas Company LLC - Combined
Weather Normalized Throughput - Residential & Commercial
Exhibit 19, RR-6 Attachment A

Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Residential-Retail (Non-CAP)	Sep-22	30	525,493	1,300,067	2.47	94	0.0463	729,206	570,861	0.0116	86	1,251,483
Residential-Retail (Non-CAP)	Oct-22	31	528,149	2,811,412	5.32	434	0.0463	757,322	2,054,091	0.0090	348	2,404,380
Residential-Retail (Non-CAP)	Nov-22	30	530,469	4,593,695	8.66	621	0.0463	736,111	3,857,583	0.0117	626	4,624,754
Residential-Retail (Non-CAP)	Dec-22	31	531,337	7,902,792	14.87	987	0.0463	761,893	7,140,899	0.0136	932	7,504,870
Residential-Retail (Non-CAP)	Jan-23	31	531,308	7,092,591	13.35	864	0.0463	761,851	6,330,739	0.0138	1077	8,653,294
Residential-Retail (Non-CAP)	Feb-23	28	532,195	5,884,334	11.06	703	0.0463	689,273	5,195,062	0.0139	918	7,473,151
Residential-Retail (Non-CAP)	Mar-23	31	532,710	5,920,627	11.11	763	0.0463	763,862	5,156,765	0.0127	732	5,711,112
Residential-Retail (Non-CAP)	Apr-23	30	531,543	2,930,595	5.51	376	0.0463	737,602	2,192,993	0.0110	404	3,093,903
Residential-Retail (Non-CAP)	May-23	31	529,843	1,714,674	3.24	190	0.0463	759,751	954,923	0.0095	172	1,624,207
Residential-Retail (Non-CAP)	Jun-23	30	529,737	782,488	1.48	35	0.0463	735,096	47,393	0.0026	33	779,780
Residential-Retail (Non-CAP)	Jul-23	31	529,517	790,610	1.49	0	0.0463	759,283	-	-	4	759,283
Residential-Retail (Non-CAP)	Aug-23	31	529,488	727,915	1.37	0	0.0463	759,242	-	-	9	759,242
Residential-Retail (Non-CAP)	Total	365	530,149	42,451,800	79.94	5,067	0.0463	8,950,491	33,501,308	0.0125	5,341	44,639,460
Residential-Retail (CAP)	Sep-22	30	32,985	91,799	2.78	94	0.0515	50,961	40,838	0.0132	86	88,323
Residential-Retail (CAP)	Oct-22	31	32,578	251,442	7.72	434	0.0515	52,010	199,432	0.0141	348	211,923
Residential-Retail (CAP)	Nov-22	30	32,357	400,283	12.37	621	0.0515	49,991	350,293	0.0174	626	403,104
Residential-Retail (CAP)	Dec-22	31	32,655	642,477	19.67	987	0.0515	52,133	590,344	0.0183	932	609,580
Residential-Retail (CAP)	Jan-23	31	32,893	573,378	17.43	864	0.0515	52,513	520,865	0.0183	1077	701,785
Residential-Retail (CAP)	Feb-23	28	32,889	484,895	14.74	703	0.0515	47,425	437,469	0.0189	918	618,687
Residential-Retail (CAP)	Mar-23	31	33,217	490,562	14.77	763	0.0515	53,030	437,532	0.0173	732	472,786
Residential-Retail (CAP)	Apr-23	30	33,119	258,364	7.80	376	0.0515	51,168	207,196	0.0166	404	273,793
Residential-Retail (CAP)	May-23	31	32,842	152,276	4.64	190	0.0515	52,431	99,845	0.0160	172	142,817
Residential-Retail (CAP)	Jun-23	30	32,031	60,925	1.90	35	0.0515	49,487	11,438	0.0102	33	60,272
Residential-Retail (CAP)	Jul-23	31	31,080	52,950	1.70	0	0.0515	49,618	-	-	4	49,618
Residential-Retail (CAP)	Aug-23	31	31,209	46,493	1.49	0	0.0515	49,824	-	-	9	49,824
Residential-Retail (CAP)	Total	365	32,488	3,505,843	107.02	5,067	0.0515	610,592	2,895,251	0.0176	5,341	3,682,513
Residential-Retail Total	Sep-22	30	558,478	1,391,866	2.49	94	0.0465	779,859	612,007	0.0117	86	1,339,780
Residential-Retail Total	Oct-22	31	560,727	3,062,854	5.46	434	0.0465	809,099	2,253,755	0.0093	348	2,616,257
Residential-Retail Total	Nov-22	30	562,826	4,993,978	8.87	621	0.0465	785,930	4,208,047	0.0120	626	5,027,859
Residential-Retail Total	Dec-22	31	563,992	8,545,269	15.15	987	0.0465	813,811	7,731,458	0.0139	932	8,114,438
Residential-Retail Total	Jan-23	31	564,201	7,665,968	13.59	864	0.0465	814,112	6,851,856	0.0141	1077	9,355,141
Residential-Retail Total	Feb-23	28	565,084	6,369,229	11.27	703	0.0465	736,478	5,632,751	0.0142	918	8,091,905
Residential-Retail Total	Mar-23	31	565,927	6,411,189	11.33	763	0.0465	816,603	5,594,587	0.0130	732	6,183,886
Residential-Retail Total	Apr-23	30	564,662	3,188,959	5.65	376	0.0465	788,494	2,400,464	0.0113	404	3,367,717
Residential-Retail Total	May-23	31	562,685	1,866,950	3.32	190	0.0465	811,925	1,055,025	0.0099	172	1,767,000
Residential-Retail Total	Jun-23	30	561,768	843,414	1.50	35	0.0465	784,453	58,961	0.0030	33	840,044
Residential-Retail Total	Jul-23	31	560,597	843,560	1.50	0	0.0465	808,912	-	-	4	808,912
Residential-Retail Total	Aug-23	31	560,697	774,408	1.38	0	0.0465	809,056	-	-	9	809,056
Residential-Retail Total	Total	365	562,637	45,957,643	81.52	5,067	0.0465	9,558,732	36,398,911	0.0128	5,341	48,321,996
Residential-Transport	Sep-22	30	84,747	218,990	2.58	94	0.0477	121,242	97,748	0.0123	86	210,671
Residential-Transport	Oct-22	31	84,131	478,745	5.69	434	0.0477	124,373	354,373	0.0097	348	408,524
Residential-Transport	Nov-22	30	83,923	764,485	9.11	621	0.0477	120,063	644,421	0.0124	626	769,673
Residential-Transport	Dec-22	31	84,340	1,303,465	15.45	987	0.0477	124,682	1,178,784	0.0142	932	1,237,778
Residential-Transport	Jan-23	31	84,141	1,171,709	13.93	864	0.0477	124,388	1,047,321	0.0144	1077	1,429,902
Residential-Transport	Feb-23	28	83,658	969,700	11.59	703	0.0477	111,705	857,995	0.0146	918	1,232,103
Residential-Transport	Mar-23	31	83,367	963,052	11.55	763	0.0477	123,243	839,809	0.0132	732	928,931
Residential-Transport	Apr-23	30	82,808	490,343	5.92	376	0.0477	118,468	371,875	0.0119	404	518,036
Residential-Transport	May-23	31	81,830	284,887	3.48	190	0.0477	120,971	163,916	0.0105	172	269,358
Residential-Transport	Jun-23	30	81,801	126,649	1.55	35	0.0477	117,027	9,622	0.0034	33	126,099
Residential-Transport	Jul-23	31	81,482	125,224	1.54	0	0.0477	120,457	-	-	4	120,457
Residential-Transport	Aug-23	31	80,827	114,721	1.42	0	0.0477	119,488	-	-	9	119,488
Residential-Transport	Total	365	83,088	7,011,971	83.81	5,067	0.0477	1,446,107	5,565,864	0.0132	5,341	7,371,021
Residential-Total	Sep-22	30	643,225	1,610,856	2.50	94	0.0467	900,984	709,872	0.0117	86	1,550,441
Residential-Total	Oct-22	31	644,858	3,541,599	5.49	434	0.0467	933,380	2,608,219	0.0093	348	3,024,763
Residential-Total	Nov-22	30	646,749	5,758,463	8.90	621	0.0467	905,920	4,852,542	0.0121	626	5,797,533
Residential-Total	Dec-22	31	648,332	9,848,734	15.19	987	0.0467	938,409	8,910,325	0.0139	932	9,352,211
Residential-Total	Jan-23	31	648,342	8,837,677	13.63	864	0.0467	938,423	7,899,254	0.0141	1077	10,785,062
Residential-Total	Feb-23	28	648,742	7,338,929	11.31	703	0.0467	848,131	6,490,798	0.0142	918	9,324,024
Residential-Total	Mar-23	31	649,294	7,374,241	11.36	763	0.0467	939,801	6,434,440	0.0130	732	7,112,816
Residential-Total	Apr-23	30	647,470	3,679,302	5.68	376	0.0467	906,930	2,772,372	0.0114	404	3,885,755
Residential-Total	May-23	31	644,515	2,151,837	3.34	190	0.0467	932,884	1,218,953	0.0100	172	2,036,357
Residential-Total	Jun-23	30	643,569	970,063	1.51	35	0.0467	901,466	68,597	0.0030	33	966,143
Residential-Total	Jul-23	31	642,079	968,784	1.51	0	0.0467	929,358	-	-	4	929,358
Residential-Total	Aug-23	31	641,524	889,129	1.39	0	0.0467	928,555	-	-	9	928,555
Residential Total	Total	365	645,725	52,969,613	81.82	5,067	0.0467	11,004,242	41,965,372	0.0128	5,341	55,693,019
Commercial SGS Retail	Sep-22	30	38,186	203,175	5.32	94	0.1023	117,220	85,955	0.0239	86	195,860
Commercial SGS Retail	Oct-22	31	38,380	408,845	10.65	434	0.1023	121,743	287,102	0.0172	348	351,954
Commercial SGS Retail	Nov-22	30	38,644	720,026	18.63	621	0.1023	118,626	601,400	0.0251	626	724,868
Commercial SGS Retail	Dec-22	31	38,744	1,305,737	33.70	987	0.1023	122,897	1,182,840	0.0309	932	1,239,824

**Peoples Natural Gas Company LLC - Combined
Weather Normalized Throughput - Residential & Commercial
Exhibit 19, RR-6 Attachment A**

Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Commercial SGS Retail	Jan-23	31	38,755	1,251,140	32.28	864	0.1023	122,932	1,128,208	0.0337	1077	1,529,274
Commercial SGS Retail	Feb-23	28	38,721	1,019,575	26.33	703	0.1023	110,938	908,637	0.0334	918	1,297,465
Commercial SGS Retail	Mar-23	31	38,642	1,000,279	25.89	763	0.1023	122,574	877,706	0.0298	732	964,619
Commercial SGS Retail	Apr-23	30	38,477	524,074	13.62	376	0.1023	118,113	405,961	0.0281	404	554,305
Commercial SGS Retail	May-23	31	38,306	224,111	5.85	190	0.1023	121,508	102,603	0.0141	172	214,391
Commercial SGS Retail	Jun-23	30	38,170	127,957	3.35	35	0.1023	117,171	10,786	0.0081	33	127,341
Commercial SGS Retail	Jul-23	31	38,049	121,733	3.20	0	0.1023	120,693	-	-	4	120,693
Commercial SGS Retail	Aug-23	31	37,960	119,370	3.14	0	0.1023	120,410	-	-	9	120,410
Commercial SGS Retail	Total	365	38,420	7,026,023	181.97	5,067	0.1023	1,434,825	5,591,198	0.0287	5,341	7,441,004
Commercial SGS Transport	Sep-22	30	10,023	72,211	7.20	94	0.1949	58,594	13,617	0.0145	86	71,052
Commercial SGS Transport	Oct-22	31	9,909	144,701	14.60	434	0.1949	59,859	84,842	0.0197	348	127,889
Commercial SGS Transport	Nov-22	30	9,858	254,294	25.80	621	0.1949	57,630	196,664	0.0321	626	255,877
Commercial SGS Transport	Dec-22	31	9,889	510,698	51.64	987	0.1949	59,738	450,960	0.0462	932	485,568
Commercial SGS Transport	Jan-23	31	9,864	489,295	49.60	864	0.1949	59,587	429,708	0.0504	1077	595,230
Commercial SGS Transport	Feb-23	28	9,905	427,646	43.17	703	0.1949	54,044	373,602	0.0537	918	541,905
Commercial SGS Transport	Mar-23	31	9,939	418,203	42.08	763	0.1949	60,040	358,163	0.0472	732	403,651
Commercial SGS Transport	Apr-23	30	9,973	244,628	24.53	376	0.1949	58,302	186,326	0.0497	404	258,504
Commercial SGS Transport	May-23	31	10,015	145,593	14.54	190	0.1949	60,499	85,094	0.0447	172	137,531
Commercial SGS Transport	Jun-23	30	10,040	81,801	8.15	35	0.1949	58,694	23,107	0.0658	33	80,481
Commercial SGS Transport	Jul-23	31	10,052	60,551	6.02	0	0.1949	60,723	-	-	4	60,723
Commercial SGS Transport	Aug-23	31	10,029	60,755	6.06	0	0.1949	60,584	-	-	9	60,584
Commercial SGS Transport	Total	365	9,958	2,910,376	293.40	5,067	0.1949	708,292	2,202,084	0.0436	5,341	3,078,995
Commercial MGS Retail	Sep-22	30	1,939	177,371	91.48	94	1.7485	101,710	75,661	0.4151	86	170,932
Commercial MGS Retail	Oct-22	31	1,985	282,899	142.52	434	1.7485	107,593	175,306	0.2035	348	248,161
Commercial MGS Retail	Nov-22	30	2,021	377,287	186.68	621	1.7485	106,011	271,276	0.2161	626	379,472
Commercial MGS Retail	Dec-22	31	2,010	656,832	326.78	987	1.7485	108,948	547,884	0.2762	932	626,302
Commercial MGS Retail	Jan-23	31	2,004	625,013	311.88	864	1.7485	108,623	516,390	0.2982	1077	752,317
Commercial MGS Retail	Feb-23	28	1,989	486,199	244.44	703	1.7485	97,377	388,822	0.2781	918	605,114
Commercial MGS Retail	Mar-23	31	2,002	497,302	248.40	763	1.7485	108,515	388,788	0.2545	732	481,506
Commercial MGS Retail	Apr-23	30	1,985	285,320	143.74	376	1.7485	104,123	181,197	0.2428	404	298,813
Commercial MGS Retail	May-23	31	1,916	156,397	81.63	190	1.7485	103,853	52,544	0.1443	172	151,420
Commercial MGS Retail	Jun-23	30	1,899	105,132	55.36	35	1.7485	99,611	5,521	0.0831	33	104,817
Commercial MGS Retail	Jul-23	31	1,903	106,547	55.99	0	1.7485	103,149	-	-	4	103,149
Commercial MGS Retail	Aug-23	31	1,888	98,938	52.40	0	1.7485	102,336	-	-	9	102,336
Commercial MGS Retail	Total	365	1,962	3,855,237	1,941.31	5,067	1.7485	1,251,849	2,603,389	0.2619	5,341	4,024,336
Commercial MGS Transport	Sep-22	30	3,203	427,727	133.54	94	3.0120	289,426	138,301	0.4593	86	415,957
Commercial MGS Transport	Oct-22	31	3,298	726,486	220.28	434	3.0120	307,944	418,543	0.2924	348	643,549
Commercial MGS Transport	Nov-22	30	3,324	1,138,961	342.65	621	3.0120	300,360	838,601	0.4063	626	1,145,713
Commercial MGS Transport	Dec-22	31	3,353	1,902,216	567.32	987	3.0120	313,079	1,589,136	0.4802	932	1,813,662
Commercial MGS Transport	Jan-23	31	3,379	1,781,121	527.11	864	3.0120	315,507	1,465,614	0.5020	1077	2,142,435
Commercial MGS Transport	Feb-23	28	3,399	1,577,528	464.12	703	3.0120	286,661	1,290,867	0.5402	918	1,972,317
Commercial MGS Transport	Mar-23	31	3,397	1,536,473	452.30	763	3.0120	317,188	1,219,286	0.4704	732	1,486,935
Commercial MGS Transport	Apr-23	30	3,415	1,010,355	295.86	376	3.0120	308,583	701,773	0.5465	404	1,062,615
Commercial MGS Transport	May-23	31	3,442	658,953	191.44	190	3.0120	321,390	337,563	0.5162	172	626,973
Commercial MGS Transport	Jun-23	30	3,464	400,566	115.64	35	3.0120	313,010	87,556	0.7222	33	395,563
Commercial MGS Transport	Jul-23	31	3,456	331,186	95.83	0	3.0120	322,697	-	-	4	322,697
Commercial MGS Transport	Aug-23	31	3,471	315,608	90.93	0	3.0120	324,097	-	-	9	324,097
Commercial MGS Transport	Total	365	3,383	11,807,182	3,497.02	5,067	3.0120	3,719,942	8,087,240	0.4717	5,341	12,352,514
Commercial LGS Retail	Sep-22	30	8	19,663	2,457.93	94	51.4442	12,347	7,317	9.7298	86	19,041
Commercial LGS Retail	Oct-22	31	6	14,862	2,477.06	434	51.4442	9,569	5,294	2.0329	348	13,813
Commercial LGS Retail	Nov-22	30	7	29,582	4,225.96	621	51.4442	10,803	18,778	4.3199	626	29,733
Commercial LGS Retail	Dec-22	31	8	30,017	3,752.15	987	51.4442	12,758	17,259	2.1858	932	29,055
Commercial LGS Retail	Jan-23	31	8	21,765	2,720.61	864	51.4442	12,758	9,007	1.3031	1077	23,985
Commercial LGS Retail	Feb-23	28	7	19,641	2,805.89	703	51.4442	10,083	9,558	1.9423	918	22,564
Commercial LGS Retail	Mar-23	31	7	17,092	2,441.74	763	51.4442	11,163	5,929	1.1101	732	16,851
Commercial LGS Retail	Apr-23	30	7	16,349	2,335.57	376	51.4442	10,803	5,546	2.1070	404	16,762
Commercial LGS Retail	May-23	31	6	8,776	1,462.60	190	51.4442	9,569	(793)	(0.6957)	172	8,851
Commercial LGS Retail	Jun-23	30	7	7,969	1,138.37	35	51.4442	10,803	(2,835)	(11.5702)	33	8,131
Commercial LGS Retail	Jul-23	31	6	11,310	1,885.05	0	51.4442	9,569	-	-	4	9,569
Commercial LGS Retail	Aug-23	31	6	7,827	1,304.49	0	51.4442	9,569	-	-	9	9,569
Commercial LGS Retail	Total	365	7	204,853	29,007.41	5,067	51.4442	129,794	75,060	2.1417	5,341	207,924
Commercial LGS Transport	Sep-22	30	107	494,506	4,621.55	94	110.1360	353,537	140,970	14.0157	86	482,509
Commercial LGS Transport	Oct-22	31	106	598,255	5,643.91	434	110.1360	361,907	236,348	5.1375	348	551,421
Commercial LGS Transport	Nov-22	30	107	670,439	6,265.79	621	110.1360	353,537	316,903	4.7693	626	672,991
Commercial LGS Transport	Dec-22	31	108	884,958	8,194.05	987	110.1360	368,735	516,222	4.8428	932	856,192
Commercial LGS Transport	Jan-23	31	110	883,794	8,034.49	864	110.1360	375,564	508,230	5.3475	1077	1,009,087
Commercial LGS Transport	Feb-23	28	111	705,226	6,353.38	703	110.1360	342,303	362,923	4.6509	918	816,219
Commercial LGS Transport	Mar-23	31	111	714,962	6,441.10	763	110.1360	378,978	335,984	3.9671	732	701,311
Commercial LGS Transport	Apr-23	30	111	656,284	5,912.47	376	110.1360	366,753	289,531	6.9372	404	677,844

**Peoples Natural Gas Company LLC - Combined
 Weather Normalized Throughput - Residential & Commercial
 Exhibit 19, RR-6 Attachment A**

Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Commercial LGS Transport	May-23	31	111	515,437	4,643.58	190	110.1360	378,978	136,459	6.4703	172	502,510
Commercial LGS Transport	Jun-23	30	110	436,259	3,965.99	35	110.1360	363,449	72,810	18.9118	33	432,099
Commercial LGS Transport	Jul-23	31	111	331,006	2,982.04	0	110.1360	378,978	-	-	4	378,978
Commercial LGS Transport	Aug-23	31	111	426,950	3,846.39	0	110.1360	378,978	-	-	9	378,978
Commercial LGS Transport	Total	365	110	7,318,076	66,904.75	5,067	110.1360	4,401,696	2,916,379	5.2563	5,341	7,460,138

Peoples Natural Gas Company LLC - Peoples Natural Gas Division
Exhibit 19, RR-6 Attachment A
Actual Throughput by Rate Schedule (Mcf)
Twelve Months Ending August 31, 2023
Witness: Carol Scanlon

Sales	Residential	Comm SGS	Comm MGS	Comm LGS	Ind SGS	Ind MGS	Ind LGS
Sep-22	1,252,669	185,484	156,549	19,663	618	18,673	7,559
Oct-22	2,748,400	371,050	239,799	14,862	1,143	17,841	(30)
Nov-22	4,482,619	649,541	312,976	29,582	2,430	16,270	16,266
Dec-22	7,663,438	1,173,488	563,972	27,542	7,538	22,417	11,908
Jan-23	6,875,827	1,128,478	526,931	18,555	9,294	17,894	11,555
Feb-23	5,712,918	920,487	414,485	17,107	8,053	16,983	6,058
Mar-23	5,739,024	901,742	417,781	17,087	6,708	18,863	10,347
Apr-23	2,843,706	476,559	243,884	12,942	3,855	7,943	13,921
May-23	1,666,069	199,528	133,216	8,801	1,544	9,842	2,238
Jun-23	751,841	116,488	91,925	7,969	203	3,847	3,271
Jul-23	755,736	110,317	94,250	11,310	292	4,661	6,198
Aug-23	696,957	109,259	87,379	7,827	644	7,402	(10,967)

Transport	Residential	Comm SGS	Comm MGS	Comm LGS	Ind SGS	Ind MGS	Ind LGS
Sep-22	218,224	70,010	387,513	458,332	8,038	85,603	2,346,871
Oct-22	476,762	139,521	684,138	559,744	1,207	69,480	1,673,456
Nov-22	761,205	245,209	1,063,387	603,905	4,901	100,249	2,159,117
Dec-22	1,297,956	490,025	1,783,332	825,563	4,687	141,685	2,225,973
Jan-23	1,167,001	471,722	1,696,371	846,143	3,559	158,397	3,126,551
Feb-23	965,868	411,670	1,481,263	637,630	2,241	125,367	2,602,795
Mar-23	959,323	392,975	1,435,175	671,620	2,992	137,239	2,973,643
Apr-23	488,496	226,823	917,661	606,504	2,362	113,345	2,948,947
May-23	283,763	140,168	606,042	470,781	12,628	133,168	2,823,006
Jun-23	126,164	78,982	367,770	395,251	(1,448)	62,225	2,633,881
Jul-23	124,775	58,109	300,559	283,201	575	55,356	2,241,750
Aug-23	114,327	58,491	286,154	378,669	1,633	79,184	2,710,227

Peoples Natural Gas Company LLC - Peoples Natural Gas Division
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Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Residential-Retail (Non-CAP)	Sep-22	30	469,768	1,166,990	2.48	94	0.0463	652,629	514,362	0.0116	86	1,123,215
Residential-Retail (Non-CAP)	Oct-22	31	472,221	2,513,655	5.32	434	0.0463	677,904	1,835,751	0.0090	348	2,149,889
Residential-Retail (Non-CAP)	Nov-22	30	474,326	4,111,927	8.67	621	0.0463	658,961	3,452,966	0.0117	626	4,139,728
Residential-Retail (Non-CAP)	Dec-22	31	475,037	7,068,598	14.88	987	0.0463	681,947	6,386,651	0.0136	932	6,712,705
Residential-Retail (Non-CAP)	Jan-23	31	475,070	6,344,289	13.35	864	0.0463	681,994	5,662,295	0.0138	1077	7,740,202
Residential-Retail (Non-CAP)	Feb-23	28	475,870	5,264,371	11.06	703	0.0463	617,032	4,647,339	0.0139	918	6,685,677
Residential-Retail (Non-CAP)	Mar-23	31	476,371	5,284,802	11.09	763	0.0463	683,862	4,600,940	0.0127	732	5,097,870
Residential-Retail (Non-CAP)	Apr-23	30	475,448	2,604,948	5.48	376	0.0463	660,520	1,944,429	0.0109	404	2,749,746
Residential-Retail (Non-CAP)	May-23	31	474,067	1,525,407	3.22	190	0.0463	680,554	844,853	0.0094	172	1,445,368
Residential-Retail (Non-CAP)	Jun-23	30	473,972	695,386	1.47	35	0.0463	658,469	36,917	0.0022	33	693,276
Residential-Retail (Non-CAP)	Jul-23	31	473,785	706,585	1.49	0	0.0463	680,150	-	-	4	680,150
Residential-Retail (Non-CAP)	Aug-23	31	473,735	653,643	1.38	0	0.0463	680,078	-	-	9	680,078
Residential-Retail (Non-CAP)	Total	365	474,139	37,940,600	79.90	5,067	0.0463	8,014,099	29,926,501	0.0125	5,341	39,897,904
Residential-Retail (CAP)	Sep-22	30	30,425	85,678	2.82	94	0.0520	47,434	38,244	0.0134	86	82,424
Residential-Retail (CAP)	Oct-22	31	30,035	234,745	7.82	434	0.0520	48,387	186,359	0.0143	348	197,817
Residential-Retail (CAP)	Nov-22	30	29,830	370,692	12.43	621	0.0520	46,506	324,186	0.0175	626	373,302
Residential-Retail (CAP)	Dec-22	31	30,107	594,841	19.76	987	0.0520	48,503	546,338	0.0184	932	564,396
Residential-Retail (CAP)	Jan-23	31	30,262	531,538	17.56	864	0.0520	48,752	482,786	0.0185	1077	650,558
Residential-Retail (CAP)	Feb-23	28	30,268	448,546	14.82	703	0.0520	44,043	404,503	0.0190	918	572,256
Residential-Retail (CAP)	Mar-23	31	30,560	454,223	14.86	763	0.0520	49,233	404,990	0.0174	732	437,768
Residential-Retail (CAP)	Apr-23	30	30,461	238,757	7.84	376	0.0520	47,490	191,267	0.0167	404	253,001
Residential-Retail (CAP)	May-23	31	30,193	140,662	4.66	190	0.0520	48,641	92,021	0.0160	172	131,944
Residential-Retail (CAP)	Jun-23	30	29,471	56,456	1.92	35	0.0520	45,947	10,509	0.0102	33	55,855
Residential-Retail (CAP)	Jul-23	31	28,625	49,151	1.72	0	0.0520	46,115	-	-	4	46,115
Residential-Retail (CAP)	Aug-23	31	28,771	43,314	1.51	0	0.0520	46,350	-	-	9	46,350
Residential-Retail (CAP)	Total	365	29,917	3,248,605	107.70	5,067	0.0520	567,401	2,681,204	0.0177	5,341	3,411,788
Residential-Retail Total	Sep-22	30	500,193	1,252,669	2.50	94	0.0466	699,747	552,921	0.0118	86	1,205,611
Residential-Retail Total	Oct-22	31	502,256	2,748,400	5.47	434	0.0466	726,054	2,022,346	0.0093	348	2,347,659
Residential-Retail Total	Nov-22	30	504,156	4,482,619	8.89	621	0.0466	705,291	3,777,327	0.0121	626	4,513,032
Residential-Retail Total	Dec-22	31	505,144	7,663,438	15.17	987	0.0466	730,229	6,933,209	0.0139	932	7,277,089
Residential-Retail Total	Jan-23	31	505,332	6,875,827	13.61	864	0.0466	730,501	6,145,326	0.0141	1077	8,390,821
Residential-Retail Total	Feb-23	28	506,138	5,712,918	11.29	703	0.0466	660,860	5,052,058	0.0142	918	7,257,999
Residential-Retail Total	Mar-23	31	506,931	5,739,024	11.32	763	0.0466	732,813	5,006,212	0.0129	732	5,535,627
Residential-Retail Total	Apr-23	30	505,909	2,843,706	5.62	376	0.0466	707,744	2,135,962	0.0112	404	3,002,767
Residential-Retail Total	May-23	31	504,260	1,666,069	3.30	190	0.0466	728,951	937,118	0.0098	172	1,577,290
Residential-Retail Total	Jun-23	30	503,443	751,841	1.49	35	0.0466	704,294	47,547	0.0027	33	749,124
Residential-Retail Total	Jul-23	31	502,410	755,736	1.50	0	0.0466	726,277	-	-	4	726,277

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Residential-Retail Total	Aug-23	31	502,506	696,957	1.39	0	0.0466	726,416	-	-	9	726,416
Residential-Retail Total	Total	365	504,057	41,189,204	81.56	5,067	0.0466	8,579,177	32,610,027	0.0128	5,341	43,309,712
Residential-Transport	Sep-22	30	84,359	218,224	2.59	94	0.0477	120,806	97,418	0.0123	86	209,933
Residential-Transport	Oct-22	31	83,745	476,762	5.69	434	0.0477	123,924	352,838	0.0097	348	406,845
Residential-Transport	Nov-22	30	83,539	761,205	9.11	621	0.0477	119,632	641,574	0.0124	626	766,371
Residential-Transport	Dec-22	31	83,973	1,297,956	15.46	987	0.0477	124,262	1,173,694	0.0142	932	1,232,552
Residential-Transport	Jan-23	31	83,784	1,167,001	13.93	864	0.0477	123,982	1,043,019	0.0144	1077	1,424,134
Residential-Transport	Feb-23	28	83,313	965,868	11.59	703	0.0477	111,354	854,513	0.0146	918	1,227,205
Residential-Transport	Mar-23	31	83,028	959,323	11.55	763	0.0477	122,863	836,459	0.0132	732	925,338
Residential-Transport	Apr-23	30	82,465	488,496	5.92	376	0.0477	118,094	370,402	0.0119	404	516,079
Residential-Transport	May-23	31	81,472	283,763	3.48	190	0.0477	120,561	163,202	0.0105	172	268,302
Residential-Transport	Jun-23	30	81,430	126,164	1.55	35	0.0477	116,612	9,553	0.0034	33	125,618
Residential-Transport	Jul-23	31	81,113	124,775	1.54	0	0.0477	120,030	-	-	4	120,030
Residential-Transport	Aug-23	31	80,466	114,327	1.42	0	0.0477	119,072	-	-	9	119,072
Residential-Transport	Total	365	82,724	6,983,864	83.84	5,067	0.0477	1,441,191	5,542,672	0.0132	5,341	7,341,480
Residential-Total	Sep-22	30	584,552	1,470,893	2.52	94	0.0468	820,441	650,452	0.0118	86	1,415,535
Residential-Total	Oct-22	31	586,001	3,225,162	5.50	434	0.0468	849,891	2,375,272	0.0093	348	2,754,486
Residential-Total	Nov-22	30	587,695	5,243,824	8.92	621	0.0468	824,852	4,418,972	0.0121	626	5,279,404
Residential-Total	Dec-22	31	589,117	8,961,394	15.21	987	0.0468	854,410	8,106,984	0.0139	932	8,509,637
Residential-Total	Jan-23	31	589,116	8,042,828	13.65	864	0.0468	854,408	7,188,420	0.0141	1077	9,814,973
Residential-Total	Feb-23	28	589,451	6,678,785	11.33	703	0.0468	772,163	5,906,623	0.0143	918	8,485,221
Residential-Total	Mar-23	31	589,959	6,698,347	11.35	763	0.0468	855,631	5,842,716	0.0130	732	6,460,963
Residential-Total	Apr-23	30	588,374	3,332,201	5.66	376	0.0468	825,805	2,506,396	0.0113	404	3,518,848
Residential-Total	May-23	31	585,732	1,949,832	3.33	190	0.0468	849,501	1,100,332	0.0099	172	1,845,590
Residential-Total	Jun-23	30	584,873	878,006	1.50	35	0.0468	820,892	57,114	0.0028	33	874,742
Residential-Total	Jul-23	31	583,523	880,510	1.51	0	0.0468	846,297	-	-	4	846,297
Residential-Total	Aug-23	31	582,972	811,284	1.39	0	0.0468	845,498	-	-	9	845,498
Residential Total	Total	365	586,780	48,173,068	81.89	5,067	0.0468	10,019,789	38,153,279	0.0128	5,341	50,651,194
Commercial SGS Retail	Sep-22	30	34,548	185,484	5.37	94	0.1029	106,646	78,838	0.0243	86	178,774
Commercial SGS Retail	Oct-22	31	34,734	371,050	10.68	434	0.1029	110,794	260,256	0.0173	348	319,478
Commercial SGS Retail	Nov-22	30	34,969	649,541	18.57	621	0.1029	107,945	541,596	0.0249	626	653,902
Commercial SGS Retail	Dec-22	31	35,068	1,173,488	33.46	987	0.1029	111,859	1,061,629	0.0307	932	1,114,330
Commercial SGS Retail	Jan-23	31	35,082	1,128,478	32.17	864	0.1029	111,904	1,016,573	0.0335	1077	1,379,091
Commercial SGS Retail	Feb-23	28	35,060	920,487	26.25	703	0.1029	101,011	819,476	0.0332	918	1,171,110
Commercial SGS Retail	Mar-23	31	34,999	901,742	25.76	763	0.1029	111,639	790,103	0.0296	732	869,641
Commercial SGS Retail	Apr-23	30	34,844	476,559	13.68	376	0.1029	107,560	369,000	0.0282	404	504,038

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Commercial SGS Retail	May-23	31	34,692	199,528	5.75	190	0.1029	110,660	88,868	0.0135	172	191,109
Commercial SGS Retail	Jun-23	30	34,566	116,488	3.37	35	0.1029	106,701	9,787	0.0081	33	115,929
Commercial SGS Retail	Jul-23	31	34,460	110,317	3.20	0	0.1029	109,920	-	-	4	109,920
Commercial SGS Retail	Aug-23	31	34,377	109,259	3.18	0	0.1029	109,655	-	-	9	109,655
Commercial SGS Retail	Total	365	34,783	6,342,421	181.45	5,067	0.1029	1,306,296	5,036,125	0.0286	5,341	6,716,977
Commercial SGS Transport	Sep-22	30	9,735	70,010	7.19	94	0.1931	56,402	13,608	0.0149	86	68,852
Commercial SGS Transport	Oct-22	31	9,615	139,521	14.51	434	0.1931	57,563	81,957	0.0196	348	123,280
Commercial SGS Transport	Nov-22	30	9,569	245,209	25.63	621	0.1931	55,440	189,769	0.0319	626	246,737
Commercial SGS Transport	Dec-22	31	9,601	490,025	51.04	987	0.1931	57,480	432,545	0.0456	932	465,922
Commercial SGS Transport	Jan-23	31	9,587	471,722	49.20	864	0.1931	57,396	414,326	0.0500	1077	573,865
Commercial SGS Transport	Feb-23	28	9,621	411,670	42.79	703	0.1931	52,025	359,645	0.0532	918	521,661
Commercial SGS Transport	Mar-23	31	9,644	392,975	40.75	763	0.1931	57,737	335,238	0.0456	732	379,355
Commercial SGS Transport	Apr-23	30	9,676	226,823	23.44	376	0.1931	56,060	170,763	0.0469	404	239,540
Commercial SGS Transport	May-23	31	9,718	140,168	14.42	190	0.1931	58,180	81,988	0.0444	172	132,401
Commercial SGS Transport	Jun-23	30	9,741	78,982	8.11	35	0.1931	56,437	22,545	0.0661	33	77,693
Commercial SGS Transport	Jul-23	31	9,749	58,109	5.96	0	0.1931	58,366	-	-	4	58,366
Commercial SGS Transport	Aug-23	31	9,727	58,491	6.01	0	0.1931	58,234	-	-	9	58,234
Commercial SGS Transport	Total	365	9,665	2,783,705	289.06	5,067	0.1931	681,320	2,102,385	0.0429	5,341	2,945,906
Commercial MGS Retail	Sep-22	30	1,683	156,549	93.02	94	1.7841	90,079	66,470	0.4202	86	150,892
Commercial MGS Retail	Oct-22	31	1,730	239,799	138.61	434	1.7841	95,682	144,118	0.1919	348	211,241
Commercial MGS Retail	Nov-22	30	1,765	312,976	177.32	621	1.7841	94,468	218,508	0.1994	626	314,736
Commercial MGS Retail	Dec-22	31	1,754	563,972	321.53	987	1.7841	97,009	466,963	0.2697	932	537,951
Commercial MGS Retail	Jan-23	31	1,739	526,931	303.01	864	1.7841	96,179	430,751	0.2867	1077	633,123
Commercial MGS Retail	Feb-23	28	1,727	414,485	240.00	703	1.7841	86,272	328,212	0.2703	918	514,862
Commercial MGS Retail	Mar-23	31	1,740	417,781	240.10	763	1.7841	96,235	321,547	0.2422	732	404,717
Commercial MGS Retail	Apr-23	30	1,727	243,884	141.22	376	1.7841	92,434	151,450	0.2332	404	255,163
Commercial MGS Retail	May-23	31	1,661	133,216	80.20	190	1.7841	91,865	41,350	0.1310	172	129,298
Commercial MGS Retail	Jun-23	30	1,648	91,925	55.78	35	1.7841	88,206	3,719	0.0645	33	91,713
Commercial MGS Retail	Jul-23	31	1,648	94,250	57.19	0	1.7841	91,146	-	-	4	91,146
Commercial MGS Retail	Aug-23	31	1,636	87,379	53.41	0	1.7841	90,483	-	-	9	90,483
Commercial MGS Retail	Total	365	1,705	3,283,148	1,901.40	5,067	1.7841	1,110,059	2,173,089	0.2516	5,341	3,425,325
Commercial MGS Transport	Sep-22	30	3,044	387,513	127.30	94	2.8833	263,306	124,207	0.4341	86	376,943
Commercial MGS Transport	Oct-22	31	3,136	684,138	218.16	434	2.8833	280,306	403,831	0.2967	348	604,116
Commercial MGS Transport	Nov-22	30	3,162	1,063,387	336.30	621	2.8833	273,513	789,874	0.4023	626	1,069,747
Commercial MGS Transport	Dec-22	31	3,185	1,783,332	559.92	987	2.8833	284,686	1,498,645	0.4767	932	1,699,820
Commercial MGS Transport	Jan-23	31	3,208	1,696,371	528.79	864	2.8833	286,742	1,409,629	0.5086	1077	2,043,884

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Commercial MGS Transport	Feb-23	28	3,225	1,481,263	459.31	703	2.8833	260,365	1,220,897	0.5385	918	1,854,652
Commercial MGS Transport	Mar-23	31	3,223	1,435,175	445.29	763	2.8833	288,083	1,147,092	0.4665	732	1,388,569
Commercial MGS Transport	Apr-23	30	3,236	917,661	283.58	376	2.8833	279,914	637,747	0.5241	404	965,153
Commercial MGS Transport	May-23	31	3,262	606,042	185.79	190	2.8833	291,569	314,473	0.5074	172	576,250
Commercial MGS Transport	Jun-23	30	3,283	367,770	112.02	35	2.8833	283,980	83,790	0.7292	33	362,982
Commercial MGS Transport	Jul-23	31	3,276	300,559	91.75	0	2.8833	292,820	-	-	4	292,820
Commercial MGS Transport	Aug-23	31	3,288	286,154	87.03	0	2.8833	293,893	-	-	9	293,893
Commercial MGS Transport	Total	365	3,211	11,009,364	3,435.24	5,067	2.8833	3,379,178	7,630,186	0.4690	5,341	11,528,829
Commercial LGS Retail	Sep-22	30	8	19,663	2,457.93	94	51.4442	12,347	7,317	9.7298	86	19,041
Commercial LGS Retail	Oct-22	31	6	14,862	2,477.06	434	51.4442	9,569	5,294	2.0329	348	13,813
Commercial LGS Retail	Nov-22	30	7	29,582	4,225.96	621	51.4442	10,803	18,778	4.3199	626	29,733
Commercial LGS Retail	Dec-22	31	6	27,542	4,590.28	987	51.4442	9,569	17,973	3.0350	932	26,540
Commercial LGS Retail	Jan-23	31	6	18,555	3,092.53	864	51.4442	9,569	8,987	1.7335	1077	20,771
Commercial LGS Retail	Feb-23	28	6	17,107	2,851.16	703	51.4442	8,643	8,464	2.0067	918	19,696
Commercial LGS Retail	Mar-23	31	6	17,087	2,847.89	763	51.4442	9,569	7,519	1.6424	732	16,782
Commercial LGS Retail	Apr-23	30	6	12,942	2,157.05	376	51.4442	9,260	3,682	1.6322	404	13,216
Commercial LGS Retail	May-23	31	6	8,801	1,466.77	190	51.4442	9,569	(768)	(0.6737)	172	8,873
Commercial LGS Retail	Jun-23	30	7	7,969	1,138.37	35	51.4442	10,803	(2,835)	(11.5702)	33	8,131
Commercial LGS Retail	Jul-23	31	6	11,310	1,885.05	0	51.4442	9,569	-	-	4	9,569
Commercial LGS Retail	Aug-23	31	6	7,827	1,304.49	0	51.4442	9,569	-	-	9	9,569
Commercial LGS Retail	Total	365	6	193,247	30,494.54	5,067	51.4442	118,836	74,411	2.3188	5,341	195,733
Commercial LGS Transport	Sep-22	30	96	458,332	4,774.29	94	110.0549	316,958	141,374	15.6664	86	446,300
Commercial LGS Transport	Oct-22	31	95	559,744	5,892.05	434	110.0549	324,112	235,633	5.7151	348	513,052
Commercial LGS Transport	Nov-22	30	96	603,905	6,290.68	621	110.0549	316,958	286,947	4.8133	626	606,216
Commercial LGS Transport	Dec-22	31	97	825,563	8,510.96	987	110.0549	330,935	494,628	5.1664	932	798,000
Commercial LGS Transport	Jan-23	31	97	846,143	8,723.12	864	110.0549	330,935	515,208	6.1475	1077	973,156
Commercial LGS Transport	Feb-23	28	97	637,630	6,573.50	703	110.0549	298,909	338,720	4.9672	918	741,221
Commercial LGS Transport	Mar-23	31	97	671,620	6,923.92	763	110.0549	330,935	340,685	4.6032	732	657,778
Commercial LGS Transport	Apr-23	30	97	606,504	6,252.62	376	110.0549	320,260	286,244	7.8483	404	627,820
Commercial LGS Transport	May-23	31	97	470,781	4,853.41	190	110.0549	330,935	139,846	7.5880	172	457,533
Commercial LGS Transport	Jun-23	30	96	395,251	4,117.19	35	110.0549	316,958	78,292	23.3013	33	390,777
Commercial LGS Transport	Jul-23	31	97	283,201	2,919.60	0	110.0549	330,935	-	-	4	330,935
Commercial LGS Transport	Aug-23	31	97	378,669	3,903.81	0	110.0549	330,935	-	-	9	330,935
Commercial LGS Transport	Total	365	97	6,737,344	69,735.16	5,067	110.0549	3,879,767	2,857,577	5.8391	5,341	6,873,724

Peoples Natural Gas Company LLC - Peoples Gas Division
Exhibit 19, RR-6 Attachment A
Actual Throughput by Rate Schedule (Mcf)
Twelve Months Ending August 31, 2023
Witness: Carol Scanlon

Sales	Residential	Comm SGS	Comm MGS	Comm LGS	Ind SGS	Ind MGS	Ind LGS
Sep-22	139,197	17,691	20,821	-	-	20,522	(19,232)
Oct-22	314,454	37,795	43,100	-	-	1,534	-
Nov-22	511,359	70,485	64,311	-	-	-	-
Dec-22	881,831	132,249	92,860	2,476	-	4,415	-
Jan-23	790,141	122,662	98,082	3,210	-	-	-
Feb-23	656,311	99,087	71,715	2,534	-	-	-
Mar-23	672,165	98,537	79,521	5	-	-	-
Apr-23	345,253	47,515	41,435	3,407	-	-	-
May-23	200,880	24,583	23,182	(25)	-	-	-
Jun-23	91,572	11,469	13,207	-	-	-	-
Jul-23	87,824	11,417	12,297	-	-	-	-
Aug-23	77,451	10,111	11,558	-	-	-	-

Transport	Residential	Comm SGS	Comm MGS	Comm LGS	Ind SGS	Ind MGS	Ind LGS
Sep-22	766	2,201	40,214	36,174	4,668	5,669	727,717
Oct-22	1,983	5,180	42,349	38,510	5,914	1,493	766,039
Nov-22	3,279	9,085	75,574	66,534	5,964	6,575	676,908
Dec-22	5,509	20,673	118,884	59,394	5,346	5,200	759,111
Jan-23	4,708	17,573	84,750	37,651	5,575	9,179	788,928
Feb-23	3,832	15,976	96,265	67,596	96	9,408	829,547
Mar-23	3,729	25,228	101,299	43,342	88	9,013	722,323
Apr-23	1,848	17,805	92,694	49,780	86	4,979	759,326
May-23	1,124	5,425	52,910	44,656	37	7,525	633,664
Jun-23	485	2,819	32,797	41,009	18	7,841	680,570
Jul-23	450	2,442	30,627	47,805	2	7,272	611,914
Aug-23	394	2,264	29,454	48,280	4	6,119	637,617

Peoples Natural Gas Company LLC - Peoples Gas Division
Weather Normalized Throughput - Residential & Commercial
Exhibit 19, RR-6 Attachment A

Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Residential-Retail (Non-CAP)	Sep-22	30	55,725	133,077	2.39	94	0.0458	76,572	56,505	0.0108	86	128,268
Residential-Retail (Non-CAP)	Oct-22	31	55,928	297,757	5.32	434	0.0458	79,412	218,345	0.0090	348	254,491
Residential-Retail (Non-CAP)	Nov-22	30	56,143	481,768	8.58	621	0.0458	77,146	404,622	0.0116	626	485,026
Residential-Retail (Non-CAP)	Dec-22	31	56,300	834,195	14.82	987	0.0458	79,940	754,254	0.0136	932	792,164
Residential-Retail (Non-CAP)	Jan-23	31	56,238	748,302	13.31	864	0.0458	79,852	668,449	0.0138	1077	913,093
Residential-Retail (Non-CAP)	Feb-23	28	56,325	619,963	11.01	703	0.0458	72,236	547,727	0.0138	918	787,475
Residential-Retail (Non-CAP)	Mar-23	31	56,339	635,825	11.29	763	0.0458	79,996	555,829	0.0129	732	613,242
Residential-Retail (Non-CAP)	Apr-23	30	56,095	325,647	5.81	376	0.0458	77,080	248,567	0.0118	404	344,157
Residential-Retail (Non-CAP)	May-23	31	55,776	189,267	3.39	190	0.0458	79,196	110,070	0.0104	172	178,839
Residential-Retail (Non-CAP)	Jun-23	30	55,765	87,103	1.56	35	0.0458	76,627	10,476	0.0054	33	86,504
Residential-Retail (Non-CAP)	Jul-23	31	55,732	84,025	1.51	0	0.0458	79,134	-	-	4	79,134
Residential-Retail (Non-CAP)	Aug-23	31	55,753	74,273	1.33	0	0.0458	79,164	-	-	9	79,164
Residential-Retail (Non-CAP)	Total	365	56,010	4,511,200	80.31	5,067	0.0458	936,356	3,574,844	0.0126	5,341	4,741,557
Residential-Retail (CAP)	Sep-22	30	2,560	6,121	2.39	94	0.0460	3,533	2,588	0.0108	86	5,900
Residential-Retail (CAP)	Oct-22	31	2,543	16,696	6.57	434	0.0460	3,626	13,070	0.0118	348	14,106
Residential-Retail (CAP)	Nov-22	30	2,527	29,591	11.71	621	0.0460	3,487	26,104	0.0166	626	29,801
Residential-Retail (CAP)	Dec-22	31	2,548	47,636	18.70	987	0.0460	3,633	44,003	0.0175	932	45,184
Residential-Retail (CAP)	Jan-23	31	2,631	41,839	15.90	864	0.0460	3,752	38,088	0.0168	1077	51,229
Residential-Retail (CAP)	Feb-23	28	2,621	36,348	13.87	703	0.0460	3,376	32,973	0.0179	918	46,432
Residential-Retail (CAP)	Mar-23	31	2,657	36,340	13.68	763	0.0460	3,789	32,551	0.0161	732	35,017
Residential-Retail (CAP)	Apr-23	30	2,658	19,606	7.38	376	0.0460	3,668	15,938	0.0159	404	20,793
Residential-Retail (CAP)	May-23	31	2,649	11,614	4.38	190	0.0460	3,777	7,836	0.0156	172	10,871
Residential-Retail (CAP)	Jun-23	30	2,560	4,470	1.75	35	0.0460	3,533	937	0.0105	33	4,416
Residential-Retail (CAP)	Jul-23	31	2,455	3,799	1.55	0	0.0460	3,501	-	-	4	3,501
Residential-Retail (CAP)	Aug-23	31	2,438	3,179	1.30	0	0.0460	3,476	-	-	9	3,476
Residential-Retail (CAP)	Total	365	2,571	257,239	99.17	5,067	0.0460	43,151	214,088	0.0164	5,341	270,729
Residential-Retail Total	Sep-22	30	58,285	139,197	2.39	94	0.0458	80,104	59,094	0.0108	86	134,168
Residential-Retail Total	Oct-22	31	58,471	314,454	5.38	434	0.0458	83,038	231,416	0.0091	348	268,597
Residential-Retail Total	Nov-22	30	58,670	511,359	8.72	621	0.0458	80,633	430,726	0.0118	626	514,827
Residential-Retail Total	Dec-22	31	58,848	881,831	14.98	987	0.0458	83,573	798,257	0.0137	932	837,348
Residential-Retail Total	Jan-23	31	58,869	790,141	13.42	864	0.0458	83,603	706,538	0.0139	1077	964,322
Residential-Retail Total	Feb-23	28	58,946	656,311	11.13	703	0.0458	75,611	580,700	0.0140	918	833,908
Residential-Retail Total	Mar-23	31	58,996	672,165	11.39	763	0.0458	83,784	588,381	0.0131	732	648,259
Residential-Retail Total	Apr-23	30	58,753	345,253	5.88	376	0.0458	80,747	264,506	0.0120	404	364,950
Residential-Retail Total	May-23	31	58,425	200,880	3.44	190	0.0458	82,973	117,908	0.0106	172	189,710
Residential-Retail Total	Jun-23	30	58,325	91,572	1.57	35	0.0458	80,159	11,414	0.0056	33	90,920
Residential-Retail Total	Jul-23	31	58,187	87,824	1.51	0	0.0458	82,635	-	-	4	82,635

Peoples Natural Gas Company LLC - Peoples Gas Division
Weather Normalized Throughput - Residential & Commercial
Exhibit 19, RR-6 Attachment A

Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Residential-Retail Total	Aug-23	31	58,191	77,451	1.33	0	0.0458	82,640	-	-	9	82,640
Residential-Retail Total	Total	365	58,581	4,768,439	81.14	5,067	0.0458	979,499	3,788,939	0.0128	5,341	5,012,286
Residential-Transport	Sep-22	30	388	766	1.97	94	0.0373	434	332	0.0091	86	738
Residential-Transport	Oct-22	31	386	1,983	5.14	434	0.0373	446	1,537	0.0092	348	1,679
Residential-Transport	Nov-22	30	384	3,279	8.54	621	0.0373	429	2,850	0.0120	626	3,302
Residential-Transport	Dec-22	31	367	5,509	15.01	987	0.0373	424	5,085	0.0140	932	5,226
Residential-Transport	Jan-23	31	357	4,708	13.19	864	0.0373	412	4,295	0.0139	1077	5,767
Residential-Transport	Feb-23	28	345	3,832	11.11	703	0.0373	360	3,472	0.0143	918	4,894
Residential-Transport	Mar-23	31	339	3,729	11.00	763	0.0373	392	3,338	0.0129	732	3,594
Residential-Transport	Apr-23	30	343	1,848	5.39	376	0.0373	383	1,464	0.0114	404	1,957
Residential-Transport	May-23	31	358	1,124	3.14	190	0.0373	414	710	0.0104	172	1,057
Residential-Transport	Jun-23	30	371	485	1.31	35	0.0373	415	70	0.0054	33	481
Residential-Transport	Jul-23	31	369	450	1.22	0	0.0373	426	-	-	4	426
Residential-Transport	Aug-23	31	361	394	1.09	0	0.0373	417	-	-	9	417
Residential-Transport	Total	365	364	28,107	78.10	5,067	0.0373	4,952	23,155	0.0126	5,341	29,537
Residential-Total	Sep-22	30	58,673	139,963	2.39	94	0.0458	80,543	59,420	0.0108	86	134,906
Residential-Total	Oct-22	31	58,857	316,437	5.38	434	0.0458	83,489	232,948	0.0091	348	270,277
Residential-Total	Nov-22	30	59,054	514,638	8.71	621	0.0458	81,066	433,572	0.0118	626	518,129
Residential-Total	Dec-22	31	59,215	887,340	14.99	987	0.0458	83,997	803,343	0.0137	932	842,574
Residential-Total	Jan-23	31	59,226	794,849	13.42	864	0.0458	84,012	710,836	0.0139	1077	970,090
Residential-Total	Feb-23	28	59,291	660,144	11.13	703	0.0458	75,965	584,178	0.0140	918	838,804
Residential-Total	Mar-23	31	59,335	675,894	11.39	763	0.0458	84,167	591,727	0.0131	732	651,853
Residential-Total	Apr-23	30	59,096	347,101	5.87	376	0.0458	81,124	265,977	0.0120	404	366,907
Residential-Total	May-23	31	58,783	202,004	3.44	190	0.0458	83,384	118,620	0.0106	172	190,766
Residential-Total	Jun-23	30	58,696	92,057	1.57	35	0.0458	80,575	11,483	0.0056	33	91,401
Residential-Total	Jul-23	31	58,556	88,274	1.51	0	0.0458	83,062	-	-	4	83,062
Residential-Total	Aug-23	31	58,552	77,845	1.33	0	0.0458	83,056	-	-	9	83,056
Residential Total	Total	365	58,945	4,796,546	81.12	5,067	0.0458	984,441	3,812,104	0.0128	5,341	5,041,826
Commercial SGS Retail	Sep-22	30	3,638	17,691	4.86	94	0.0968	10,568	7,124	0.0208	86	17,085
Commercial SGS Retail	Oct-22	31	3,646	37,795	10.37	434	0.0968	10,944	26,851	0.0170	348	32,474
Commercial SGS Retail	Nov-22	30	3,675	70,485	19.18	621	0.0968	10,675	59,810	0.0262	626	70,967
Commercial SGS Retail	Dec-22	31	3,676	132,249	35.98	987	0.0968	11,034	121,215	0.0334	932	125,494
Commercial SGS Retail	Jan-23	31	3,673	122,662	33.40	864	0.0968	11,025	111,637	0.0352	1077	150,184
Commercial SGS Retail	Feb-23	28	3,661	99,087	27.07	703	0.0968	9,926	89,162	0.0346	918	126,356
Commercial SGS Retail	Mar-23	31	3,643	98,537	27.05	763	0.0968	10,935	87,602	0.0315	732	94,978
Commercial SGS Retail	Apr-23	30	3,633	47,515	13.08	376	0.0968	10,553	36,961	0.0271	404	50,267

Peoples Natural Gas Company LLC - Peoples Gas Division
Weather Normalized Throughput - Residential & Commercial
Exhibit 19, RR-6 Attachment A

Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Commercial SGS Retail	May-23	31	3,614	24,583	6.80	190	0.0968	10,848	13,735	0.0200	172	23,282
Commercial SGS Retail	Jun-23	30	3,604	11,469	3.18	35	0.0968	10,469	1,000	0.0079	33	11,412
Commercial SGS Retail	Jul-23	31	3,589	11,417	3.18	0	0.0968	10,773	-	-	4	10,773
Commercial SGS Retail	Aug-23	31	3,583	10,111	2.82	0	0.0968	10,755	-	-	9	10,755
Commercial SGS Retail	Total	365	3,636	683,601	186.96	5,067	0.0968	128,504	555,097	0.0301	5,341	724,026
Commercial SGS Transport	Sep-22	30	288	2,201	7.64	94	0.2509	2,168	32	0.0012	86	2,198
Commercial SGS Transport	Oct-22	31	294	5,180	17.62	434	0.2509	2,287	2,893	0.0227	348	4,607
Commercial SGS Transport	Nov-22	30	289	9,085	31.44	621	0.2509	2,176	6,909	0.0385	626	9,140
Commercial SGS Transport	Dec-22	31	288	20,673	71.78	987	0.2509	2,240	18,432	0.0648	932	19,646
Commercial SGS Transport	Jan-23	31	277	17,573	63.44	864	0.2509	2,155	15,418	0.0644	1077	21,374
Commercial SGS Transport	Feb-23	28	284	15,976	56.25	703	0.2509	1,995	13,980	0.0700	918	20,252
Commercial SGS Transport	Mar-23	31	295	25,228	85.52	763	0.2509	2,295	22,933	0.1019	732	24,296
Commercial SGS Transport	Apr-23	30	297	17,805	59.95	376	0.2509	2,236	15,569	0.1394	404	18,964
Commercial SGS Transport	May-23	31	297	5,425	18.26	190	0.2509	2,310	3,114	0.0552	172	5,130
Commercial SGS Transport	Jun-23	30	299	2,819	9.43	35	0.2509	2,251	569	0.0543	33	2,787
Commercial SGS Transport	Jul-23	31	303	2,442	8.06	0	0.2509	2,357	-	-	4	2,357
Commercial SGS Transport	Aug-23	31	302	2,264	7.50	0	0.2509	2,349	-	-	9	2,349
Commercial SGS Transport	Total	365	293	126,671	436.89	5,067	0.2509	26,820	99,850	0.0673	5,341	133,100
Commercial MGS Retail	Sep-22	30	256	20,821	81.33	94	1.5178	11,657	9,165	0.3809	86	20,041
Commercial MGS Retail	Oct-22	31	255	43,100	169.02	434	1.5178	11,998	31,101	0.2810	348	36,937
Commercial MGS Retail	Nov-22	30	256	64,311	251.21	621	1.5178	11,657	52,654	0.3312	626	64,735
Commercial MGS Retail	Dec-22	31	256	92,860	362.73	987	1.5178	12,045	80,815	0.3198	932	88,357
Commercial MGS Retail	Jan-23	31	265	98,082	370.12	864	1.5178	12,469	85,613	0.3739	1077	119,188
Commercial MGS Retail	Feb-23	28	262	71,715	273.72	703	1.5178	11,135	60,580	0.3289	918	90,242
Commercial MGS Retail	Mar-23	31	262	79,521	303.51	763	1.5178	12,328	67,193	0.3361	732	76,791
Commercial MGS Retail	Apr-23	30	258	41,435	160.60	376	1.5178	11,748	29,688	0.3060	404	43,646
Commercial MGS Retail	May-23	31	255	23,182	90.91	190	1.5178	11,998	11,184	0.2308	172	22,122
Commercial MGS Retail	Jun-23	30	251	13,207	52.62	35	1.5178	11,429	1,778	0.2024	33	13,105
Commercial MGS Retail	Jul-23	31	255	12,297	48.22	0	1.5178	11,998	-	-	4	11,998
Commercial MGS Retail	Aug-23	31	252	11,558	45.87	0	1.5178	11,857	-	-	9	11,857
Commercial MGS Retail	Total	365	257	572,089	2,209.88	5,067	1.5178	142,318	429,771	0.3301	5,341	599,020
Commercial MGS Transport	Sep-22	30	159	40,214	252.92	94	5.3392	25,468	14,746	0.9866	86	38,959
Commercial MGS Transport	Oct-22	31	162	42,349	261.41	434	5.3392	26,813	15,535	0.2210	348	39,270
Commercial MGS Transport	Nov-22	30	162	75,574	466.51	621	5.3392	25,948	49,626	0.4933	626	75,973
Commercial MGS Transport	Dec-22	31	168	118,884	707.64	987	5.3392	27,806	91,078	0.5493	932	113,809
Commercial MGS Transport	Jan-23	31	171	84,750	495.61	864	5.3392	28,303	56,447	0.3821	1077	98,665

**Peoples Natural Gas Company LLC - Peoples Gas Division
 Weather Normalized Throughput - Residential & Commercial
 Exhibit 19, RR-6 Attachment A**

Rate Class	Month	Days	Cust	Vol	UPC	HDD	BL/Cust/ Day	BL	HL	HL/Cust/ HDD	Normal HDD	Norm Vol
Commercial MGS Transport	Feb-23	28	174	96,265	553.25	703	5.3392	26,012	70,253	0.5743	918	117,751
Commercial MGS Transport	Mar-23	31	174	101,299	582.18	763	5.3392	28,799	72,499	0.5461	732	98,353
Commercial MGS Transport	Apr-23	30	179	92,694	517.85	376	5.3392	28,671	64,023	0.9513	404	97,462
Commercial MGS Transport	May-23	31	180	52,910	293.95	190	5.3392	29,792	23,118	0.6760	172	50,720
Commercial MGS Transport	Jun-23	30	181	32,797	181.20	35	5.3392	28,992	3,805	0.6006	33	32,579
Commercial MGS Transport	Jul-23	31	180	30,627	170.15	0	5.3392	29,792	-	-	4	29,792
Commercial MGS Transport	Aug-23	31	183	29,454	160.95	0	5.3392	30,289	-	-	9	30,289
Commercial MGS Transport	Total	365	173	797,817	4,643.61	5,067	5.3392	336,687	461,130	0.5268	5,341	823,624
Commercial LGS Retail	Sep-22	30	-	-	-	94	-	-	-	-	86	-
Commercial LGS Retail	Oct-22	31	-	-	-	434	-	-	-	-	348	-
Commercial LGS Retail	Nov-22	30	-	-	-	621	-	-	-	-	626	-
Commercial LGS Retail	Dec-22	31	2	2,476	1,237.75	987	-	-	2,476	1.2541	932	2,338
Commercial LGS Retail	Jan-23	31	2	3,210	1,604.87	864	-	-	3,210	1.8575	1077	4,001
Commercial LGS Retail	Feb-23	28	1	2,534	2,534.26	703	-	-	2,534	3.6049	918	3,309
Commercial LGS Retail	Mar-23	31	1	5	4.84	763	-	-	5	0.0063	732	5
Commercial LGS Retail	Apr-23	30	1	3,407	3,406.68	376	-	-	3,407	9.0603	404	3,660
Commercial LGS Retail	May-23	31	-	(25)	-	190	-	-	(25)	-	172	-
Commercial LGS Retail	Jun-23	30	-	-	-	35	-	-	-	-	33	-
Commercial LGS Retail	Jul-23	31	-	-	-	0	-	-	-	-	4	-
Commercial LGS Retail	Aug-23	31	-	-	-	0	-	-	-	-	9	-
Commercial LGS Retail	Total	365	1	11,606	8,788.41	5,067	-	-	11,606	3.9266	5,341	13,313
Commercial LGS Transport	Sep-22	30	11	36,174	3,288.58	94	110.6977	36,530	(356)	(0.3442)	86	36,205
Commercial LGS Transport	Oct-22	31	11	38,510	3,500.93	434	110.6977	37,748	762	0.1597	348	38,359
Commercial LGS Transport	Nov-22	30	11	66,534	6,048.56	621	110.6977	36,530	30,004	4.3923	626	66,776
Commercial LGS Transport	Dec-22	31	11	59,394	5,399.49	987	110.6977	37,748	21,646	1.9938	932	58,188
Commercial LGS Transport	Jan-23	31	13	37,651	2,896.24	864	110.6977	44,611	(6,960)	(0.6197)	1077	35,935
Commercial LGS Transport	Feb-23	28	14	67,596	4,828.29	703	110.6977	43,394	24,203	2.4591	918	74,998
Commercial LGS Transport	Mar-23	31	14	43,342	3,095.83	763	110.6977	48,043	(4,701)	(0.4401)	732	43,533
Commercial LGS Transport	Apr-23	30	14	49,780	3,555.68	376	110.6977	46,493	3,287	0.6243	404	50,024
Commercial LGS Transport	May-23	31	14	44,656	3,189.72	190	110.6977	48,043	(3,387)	(1.2732)	172	44,977
Commercial LGS Transport	Jun-23	30	14	41,009	2,929.18	35	110.6977	46,493	(5,485)	(11.1929)	33	41,322
Commercial LGS Transport	Jul-23	31	14	47,805	3,414.66	0	110.6977	48,043	-	-	4	48,043
Commercial LGS Transport	Aug-23	31	14	48,280	3,448.60	0	110.6977	48,043	-	-	9	48,043
Commercial LGS Transport	Total	365	13	580,732	45,595.77	5,067	110.6977	521,718	59,013	0.9017	5,341	586,402

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.7**

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

* * * * *

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

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.8**

RR 8. Please provide a complete copy of the computer output generated by the Company's statistical analysis package for all residential, commercial, public authority and industrial econometric models of gas demand estimated by the Company, but not presented in the filing.

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Refer to attached pages.

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Gas Division**

			Sep 2020-Aug 2021											
Company	Rate Class	Month	Yr 1				Yr 1 HDD	Yr 1		Yr1		Normal HDD	Yr 1 Norm Vol	Yr 1 Norm UPC
			Days	Yr 1 Cust	Yr 1 Vol	Yr 1 UPC		BL/Cust/Day	Yr 1 BL	Yr 1 HL	HL/Cust/HDD			
3100	Residential-Retail (Non-CAP)	Sep	30	55,020	136,782	2.49	92	0.0456	75,330	61,452	0.0121	86	132,774	2.41
3100	Residential-Retail (Non-CAP)	Oct	31	55,117	237,861	4.32	341	0.0456	77,978	159,883	0.0085	348	241,143	4.38
3100	Residential-Retail (Non-CAP)	Nov	30	55,139	433,086	7.85	545	0.0456	75,493	357,593	0.0119	626	486,233	8.82
3100	Residential-Retail (Non-CAP)	Dec	31	55,242	776,638	14.06	968	0.0456	78,155	698,482	0.0131	932	750,661	13.59
3100	Residential-Retail (Non-CAP)	Jan	31	55,239	789,213	14.29	1070	0.0456	78,151	711,062	0.0120	1077	793,865	14.37
3100	Residential-Retail (Non-CAP)	Feb	28	55,271	898,307	16.25	1041	0.0456	70,629	827,678	0.0144	918	800,512	14.48
3100	Residential-Retail (Non-CAP)	Mar	31	55,307	523,598	9.47	615	0.0456	78,247	445,351	0.0131	732	608,323	11.00
3100	Residential-Retail (Non-CAP)	Apr	30	55,185	333,165	6.04	422	0.0456	75,556	257,609	0.0111	404	322,177	5.84
3100	Residential-Retail (Non-CAP)	May	31	54,983	220,979	4.02	256	0.0456	77,789	143,190	0.0102	172	173,995	3.16
3100	Residential-Retail (Non-CAP)	Jun	30	54,869	93,796	1.71	22	0.0456	75,124	18,673	0.0155	33	103,133	1.88
3100	Residential-Retail (Non-CAP)	Jul	31	54,794	80,663	1.47	1	0.0456	77,522	-	-	4	77,522	1.41
3100	Residential-Retail (Non-CAP)	Aug	31	54,783	74,365	1.36	0	0.0456	77,506	-	-	9	77,506	1.41
3100	Residential-Retail (Non-CAP)	Total	365	55,079	4,598,453	83.32	5,373	0.0456	917,481	3,680,972	0.0124	5,341	4,567,844	82.76
3100	Residential-Retail (CAP)	Sep	30	2,824	7,212	2.55	92	0.0450	3,809	3,403	0.0131	86	6,990	2.48
3100	Residential-Retail (CAP)	Oct	31	2,904	16,662	5.74	341	0.0450	4,047	12,615	0.0127	348	16,921	5.83
3100	Residential-Retail (CAP)	Nov	30	2,962	27,588	9.31	545	0.0450	3,995	23,593	0.0146	626	31,095	10.50
3100	Residential-Retail (CAP)	Dec	31	2,967	50,700	17.09	968	0.0450	4,135	46,565	0.0162	932	48,968	16.50
3100	Residential-Retail (CAP)	Jan	31	2,986	55,618	18.63	1070	0.0450	4,162	51,457	0.0161	1077	55,955	18.74
3100	Residential-Retail (CAP)	Feb	28	3,002	59,628	19.86	1041	0.0450	3,779	55,849	0.0179	918	53,029	17.66
3100	Residential-Retail (CAP)	Mar	31	2,990	34,108	11.41	615	0.0450	4,167	29,941	0.0163	732	39,804	13.31
3100	Residential-Retail (CAP)	Apr	30	3,016	23,246	7.71	422	0.0450	4,068	19,178	0.0151	404	22,428	7.44
3100	Residential-Retail (CAP)	May	31	2,997	16,136	5.38	256	0.0450	4,177	11,959	0.0156	172	12,212	4.07
3100	Residential-Retail (CAP)	Jun	30	3,016	5,781	1.92	22	0.0450	4,068	1,713	0.0258	33	6,637	2.20
3100	Residential-Retail (CAP)	Jul	31	2,976	4,363	1.47	1	0.0450	4,148	-	-	4	4,148	1.39
3100	Residential-Retail (CAP)	Aug	31	2,948	3,893	1.32	0	0.0450	4,109	-	-	9	4,109	1.39
3100	Residential-Retail (CAP)	Total	365	2,966	304,937	102.39	5,373	0.0450	48,663	256,274	0.0161	5,341	302,297	101.52
3100	Residential-Retail Total	Sep	30	57,844	143,994	2.49	92	0.0456	79,136	64,858	0.0122	86	139,764	2.42
3100	Residential-Retail Total	Oct	31	58,021	254,523	4.39	341	0.0456	82,024	172,499	0.0087	348	258,064	4.45
3100	Residential-Retail Total	Nov	30	58,101	460,675	7.93	545	0.0456	79,488	381,187	0.0120	626	517,328	8.90
3100	Residential-Retail Total	Dec	31	58,209	827,337	14.21	968	0.0456	82,290	745,047	0.0132	932	799,629	13.74
3100	Residential-Retail Total	Jan	31	58,225	844,831	14.51	1070	0.0456	82,313	762,519	0.0122	1077	849,820	14.60
3100	Residential-Retail Total	Feb	28	58,273	957,935	16.44	1041	0.0456	74,408	883,527	0.0146	918	853,542	14.65
3100	Residential-Retail Total	Mar	31	58,297	557,706	9.57	615	0.0456	82,414	475,292	0.0133	732	648,128	11.12
3100	Residential-Retail Total	Apr	30	58,201	356,411	6.12	422	0.0456	79,625	276,787	0.0113	404	344,605	5.92
3100	Residential-Retail Total	May	31	57,980	237,115	4.09	256	0.0456	81,966	155,149	0.0105	172	186,207	3.21
3100	Residential-Retail Total	Jun	30	57,885	99,577	1.72	22	0.0456	79,192	20,385	0.0160	33	109,770	1.90
3100	Residential-Retail Total	Jul	31	57,770	85,026	1.47	1	0.0456	81,669	-	-	4	81,669	1.41
3100	Residential-Retail Total	Aug	31	57,731	78,258	1.36	0	0.0456	81,614	-	-	9	81,614	1.41
3100	Residential-Retail Total	Total	365	58,045	4,903,390	84.29	5,373	0.0456	966,141	3,937,249	0.0126	5,341	4,870,140	83.72

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Gas Division**

			Sep 2020-Aug 2021											
Company	Rate Class	Month	Yr 1				Yr 1 HDD	Yr 1		Yr1		Normal HDD	Yr 1 Norm Vol	Yr 1 Norm UPC
			Days	Yr 1 Cust	Yr 1 Vol	Yr 1 UPC		BL/Cust/Day	Yr 1 BL	Yr 1 HL	HL/Cust/HDD			
3100	Residential-Transport	Sep	30	518	1,083	2.09	92	0.0364	566	517	0.0109	86	1,050	2.03
3100	Residential-Transport	Oct	31	509	2,032	3.99	341	0.0364	575	1,457	0.0084	348	2,062	4.05
3100	Residential-Transport	Nov	30	495	3,838	7.75	545	0.0364	541	3,297	0.0122	626	4,328	8.74
3100	Residential-Transport	Dec	31	485	6,673	13.76	968	0.0364	548	6,125	0.0130	932	6,445	13.29
3100	Residential-Transport	Jan	31	479	7,146	14.92	1070	0.0364	541	6,605	0.0129	1077	7,189	15.01
3100	Residential-Transport	Feb	28	466	7,075	15.18	1041	0.0364	475	6,599	0.0136	918	6,295	13.51
3100	Residential-Transport	Mar	31	453	4,262	9.41	615	0.0364	512	3,750	0.0135	732	4,975	10.98
3100	Residential-Transport	Apr	30	434	2,545	5.86	422	0.0364	474	2,071	0.0113	404	2,457	5.66
3100	Residential-Transport	May	31	417	1,684	4.04	256	0.0364	471	1,213	0.0114	172	1,286	3.08
3100	Residential-Transport	Jun	30	404	585	1.45	22	0.0364	442	144	0.0162	33	657	1.63
3100	Residential-Transport	Jul	31	396	476	1.20	1	0.0364	447	-	-	4	447	1.13
3100	Residential-Transport	Aug	31	404	428	1.06	0	0.0364	456	-	-	9	456	1.13
3100	Residential-Transport	Total	365	455	37,826	80.71	5,373	0.0364	6,049	31,777	0.0130	5,341	37,647	80.24
3100	Residential-Total	Sep	30	58,362	145,078	2.49	92	0.0455	79,734	65,343	0.0122	86	140,816	2.41
3100	Residential-Total	Oct	31	58,530	256,555	4.38	341	0.0455	82,629	173,926	0.0087	348	260,126	4.44
3100	Residential-Total	Nov	30	58,596	464,512	7.93	545	0.0455	80,054	384,458	0.0120	626	521,652	8.90
3100	Residential-Total	Dec	31	58,694	834,010	14.21	968	0.0455	82,861	751,149	0.0132	932	806,075	13.73
3100	Residential-Total	Jan	31	58,704	851,977	14.51	1070	0.0455	82,875	769,102	0.0122	1077	857,009	14.60
3100	Residential-Total	Feb	28	58,739	965,010	16.43	1041	0.0455	74,900	890,110	0.0146	918	859,838	14.64
3100	Residential-Total	Mar	31	58,750	561,968	9.57	615	0.0455	82,940	479,028	0.0133	732	653,100	11.12
3100	Residential-Total	Apr	30	58,635	358,956	6.12	422	0.0455	80,107	278,849	0.0113	404	347,062	5.92
3100	Residential-Total	May	31	58,397	238,799	4.09	256	0.0455	82,442	156,357	0.0105	172	187,494	3.21
3100	Residential-Total	Jun	30	58,289	100,163	1.72	22	0.0455	79,635	20,528	0.0160	33	110,426	1.89
3100	Residential-Total	Jul	31	58,166	85,502	1.47	1	0.0455	82,116	-	-	4	82,116	1.41
3100	Residential-Total	Aug	31	58,135	78,685	1.35	0	0.0455	82,072	-	-	9	82,072	1.41
3100	Residential Total	Total	365	58,500	4,941,216	84.27	5,373	0.0455	972,365	3,968,850	0.0126	5,341	4,907,786	83.69
3100	Commercial SGS Retail	Sep	30	3,625	17,014	4.69	92	0.0960	10,444	6,571	0.0197	86	16,586	4.58
3100	Commercial SGS Retail	Oct	31	3,634	30,628	8.43	341	0.0960	10,819	19,810	0.0160	348	31,035	8.54
3100	Commercial SGS Retail	Nov	30	3,655	56,409	15.43	545	0.0960	10,530	45,879	0.0230	626	63,227	17.30
3100	Commercial SGS Retail	Dec	31	3,712	120,284	32.40	968	0.0960	11,051	109,233	0.0304	932	116,222	31.31
3100	Commercial SGS Retail	Jan	31	3,703	134,025	36.19	1070	0.0960	11,024	123,001	0.0310	1077	134,830	36.41
3100	Commercial SGS Retail	Feb	28	3,705	160,485	43.32	1041	0.0960	9,963	150,522	0.0390	918	142,700	38.52
3100	Commercial SGS Retail	Mar	31	3,700	92,995	25.13	615	0.0960	11,015	81,980	0.0360	732	108,591	29.35
3100	Commercial SGS Retail	Apr	30	3,690	49,889	13.52	422	0.0960	10,631	39,258	0.0252	404	48,214	13.07
3100	Commercial SGS Retail	May	31	3,674	31,280	8.51	256	0.0960	10,938	20,342	0.0216	172	24,605	6.70
3100	Commercial SGS Retail	Jun	30	3,665	11,067	3.02	22	0.0960	10,559	508	0.0063	33	11,321	3.09
3100	Commercial SGS Retail	Jul	31	3,653	11,266	3.08	1	0.0960	10,875	-	-	4	10,875	2.98
3100	Commercial SGS Retail	Aug	31	3,649	10,473	2.87	0	0.0960	10,863	-	-	9	10,863	2.98
3100	Commercial SGS Retail	Total	365	3,672	725,814	196.61	5,373	0.0960	128,711	597,104	0.0303	5,341	719,070	194.81

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Gas Division**

			Sep 2020-Aug 2021											
Company	Rate Class	Month	Yr 1				Yr 1 HDD	Yr 1		Yr1		Normal HDD	Yr 1 Norm Vol	Yr 1 Norm UPC
			Days	Yr 1 Cust	Yr 1 Vol	Yr 1 UPC		BL/Cust/Day	Yr 1 BL	Yr 1 HL	HL/Cust/HDD			
3100	Commercial SGS Transport	Sep	30	258	2,322	9.00	92	0.3978	3,079	(757)	(0.0319)	86	2,372	9.19
3100	Commercial SGS Transport	Oct	31	266	3,182	11.96	341	0.3978	3,280	(98)	(0.0011)	348	3,180	11.95
3100	Commercial SGS Transport	Nov	30	268	7,069	26.38	545	0.3978	3,198	3,870	0.0265	626	7,644	28.52
3100	Commercial SGS Transport	Dec	31	280	14,417	51.49	968	0.3978	3,453	10,964	0.0405	932	14,009	50.03
3100	Commercial SGS Transport	Jan	31	281	19,965	71.05	1070	0.3978	3,465	16,500	0.0549	1077	20,073	71.44
3100	Commercial SGS Transport	Feb	28	283	21,794	77.01	1041	0.3978	3,152	18,642	0.0633	918	19,592	69.23
3100	Commercial SGS Transport	Mar	31	282	14,043	49.80	615	0.3978	3,477	10,565	0.0609	732	16,053	56.92
3100	Commercial SGS Transport	Apr	30	283	8,327	29.42	422	0.3978	3,377	4,950	0.0414	404	8,116	28.68
3100	Commercial SGS Transport	May	31	282	5,349	18.97	256	0.3978	3,477	1,872	0.0259	172	4,735	16.79
3100	Commercial SGS Transport	Jun	30	279	3,170	11.36	22	0.3978	3,329	(159)	(0.0260)	33	3,091	11.08
3100	Commercial SGS Transport	Jul	31	279	4,066	14.57	1	0.3978	3,440	-	-	4	3,440	12.33
3100	Commercial SGS Transport	Aug	31	279	2,815	10.09	0	0.3978	3,440	-	-	9	3,440	12.33
3100	Commercial SGS Transport	Total	365	277	106,519	381.10	5,373	0.3978	40,170	66,349	0.0446	5,341	105,744	378.50
3100	Commercial MGS Retail	Sep	30	280	21,951	78.40	92	1.8071	15,180	6,771	0.2628	86	21,509	76.82
3100	Commercial MGS Retail	Oct	31	285	32,394	113.66	341	1.8071	15,966	16,428	0.1690	348	32,731	114.85
3100	Commercial MGS Retail	Nov	30	284	55,070	193.91	545	1.8071	15,397	39,673	0.2563	626	60,966	214.67
3100	Commercial MGS Retail	Dec	31	231	100,675	435.82	968	1.8071	12,941	87,734	0.3924	932	97,412	421.70
3100	Commercial MGS Retail	Jan	31	233	90,090	386.65	1070	1.8071	13,053	77,037	0.3090	1077	90,594	388.81
3100	Commercial MGS Retail	Feb	28	231	104,284	451.44	1041	1.8071	11,689	92,595	0.3851	918	93,343	404.08
3100	Commercial MGS Retail	Mar	31	232	71,002	306.04	615	1.8071	12,997	58,005	0.4065	732	82,037	353.61
3100	Commercial MGS Retail	Apr	30	229	37,572	164.07	422	1.8071	12,415	25,157	0.2603	404	36,499	159.38
3100	Commercial MGS Retail	May	31	229	31,890	139.26	256	1.8071	12,829	19,061	0.3251	172	25,636	111.95
3100	Commercial MGS Retail	Jun	30	230	11,104	48.28	22	1.8071	12,469	(1,365)	(0.2698)	33	10,422	45.31
3100	Commercial MGS Retail	Jul	31	229	13,909	60.74	1	1.8071	12,829	-	-	4	12,829	56.02
3100	Commercial MGS Retail	Aug	31	230	11,805	51.33	0	1.8071	12,885	-	-	9	12,885	56.02
3100	Commercial MGS Retail	Total	365	244	581,744	2,429.59	5,373	1.8071	160,650	421,095	0.3217	5,341	576,862	2,403.22
3100	Commercial MGS Transport	Sep	30	163	26,121	160.25	92	4.8329	23,633	2,488	0.1659	86	25,958	159.25
3100	Commercial MGS Transport	Oct	31	163	38,592	236.76	341	4.8329	24,421	14,172	0.2550	348	38,883	238.55
3100	Commercial MGS Transport	Nov	30	164	54,905	334.79	545	4.8329	23,778	31,127	0.3483	626	59,531	363.00
3100	Commercial MGS Transport	Dec	31	154	89,417	580.63	968	4.8329	23,072	66,344	0.4450	932	86,949	564.61
3100	Commercial MGS Transport	Jan	31	155	111,361	718.46	1070	4.8329	23,222	88,139	0.5314	1077	111,937	722.18
3100	Commercial MGS Transport	Feb	28	155	147,033	948.60	1041	4.8329	20,975	126,058	0.7812	918	132,138	852.50
3100	Commercial MGS Transport	Mar	31	155	77,023	496.92	615	4.8329	23,222	53,801	0.5644	732	87,258	562.96
3100	Commercial MGS Transport	Apr	30	154	65,574	425.80	422	4.8329	22,328	43,246	0.6654	404	63,729	413.83
3100	Commercial MGS Transport	May	31	153	49,976	326.64	256	4.8329	22,922	27,054	0.6907	172	41,099	268.62
3100	Commercial MGS Transport	Jun	30	153	33,669	220.06	22	4.8329	22,183	11,486	3.4125	33	39,412	257.60
3100	Commercial MGS Transport	Jul	31	155	25,135	162.16	1	4.8329	23,222	-	-	4	23,222	149.82
3100	Commercial MGS Transport	Aug	31	154	21,159	137.40	0	4.8329	23,072	-	-	9	23,072	149.82
3100	Commercial MGS Transport	Total	365	157	739,964	4,748.47	5,373	4.8329	276,049	463,915	0.5517	5,341	733,191	4,702.72

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Gas Division**

			Sep 2020-Aug 2021											
Company	Rate Class	Month	Yr 1				Yr 1				Normal HDD	Yr 1 Norm Vol	Yr 1 Norm UPC	
			Days	Yr 1 Cust	Yr 1 Vol	Yr 1 UPC	Yr 1 HDD	BL/Cust/Day	Yr 1 BL	Yr 1 HL				HL/Cust/HDD
3100	Commercial LGS Retail	Sep	30	-	-	-	92	-	-	-	-	86	-	-
3100	Commercial LGS Retail	Oct	31	-	-	-	341	-	-	-	-	348	-	-
3100	Commercial LGS Retail	Nov	30	-	-	-	545	-	-	-	-	626	-	-
3100	Commercial LGS Retail	Dec	31	-	-	-	968	-	-	-	-	932	-	-
3100	Commercial LGS Retail	Jan	31	-	-	-	1070	-	-	-	-	1077	-	-
3100	Commercial LGS Retail	Feb	28	-	-	-	1041	-	-	-	-	918	-	-
3100	Commercial LGS Retail	Mar	31	-	-	-	615	-	-	-	-	732	-	-
3100	Commercial LGS Retail	Apr	30	-	-	-	422	-	-	-	-	404	-	-
3100	Commercial LGS Retail	May	31	-	-	-	256	-	-	-	-	172	-	-
3100	Commercial LGS Retail	Jun	30	-	-	-	22	-	-	-	-	33	-	-
3100	Commercial LGS Retail	Jul	31	-	-	-	1	-	-	-	-	4	-	-
3100	Commercial LGS Retail	Aug	31	-	-	-	0	-	-	-	-	9	-	-
3100	Commercial LGS Retail	Total	365	-	-	-	5,373	-	-	-	-	5,341	-	-
3100	Commercial LGS Transport	Sep	30	12	37,804	3,150.34	92	106.7210	38,420	(616)	(0.5576)	86	37,844	3,153.68
3100	Commercial LGS Transport	Oct	31	12	39,885	3,323.71	341	106.7210	39,700	184	0.0450	348	39,888	3,324.03
3100	Commercial LGS Transport	Nov	30	12	46,706	3,892.15	545	106.7210	38,420	8,286	1.2670	626	47,937	3,994.77
3100	Commercial LGS Transport	Dec	31	11	38,101	3,463.76	968	106.7210	36,392	1,709	0.1605	932	38,038	3,457.98
3100	Commercial LGS Transport	Jan	31	11	42,575	3,870.47	1070	106.7210	36,392	6,183	0.5253	1077	42,616	3,874.14
3100	Commercial LGS Transport	Feb	28	11	69,175	6,288.64	1041	106.7210	32,870	36,305	3.1705	918	64,885	5,898.68
3100	Commercial LGS Transport	Mar	31	11	15,066	1,369.65	615	106.7210	36,392	(21,326)	(3.1524)	732	11,009	1,000.82
3100	Commercial LGS Transport	Apr	30	11	46,219	4,201.76	422	106.7210	35,218	11,001	2.3700	404	45,750	4,159.10
3100	Commercial LGS Transport	May	31	11	38,286	3,480.54	256	106.7210	36,392	1,894	0.6726	172	37,664	3,424.04
3100	Commercial LGS Transport	Jun	30	11	27,049	2,459.02	22	106.7210	35,218	(8,169)	(33.7553)	33	22,965	2,087.71
3100	Commercial LGS Transport	Jul	31	11	37,472	3,406.57	1	106.7210	36,392	-	-	4	36,392	3,308.35
3100	Commercial LGS Transport	Aug	31	11	35,311	3,210.13	0	106.7210	36,392	-	-	9	36,392	3,308.35
3100	Commercial LGS Transport	Total	365	11	473,650	42,116.73	5,373	106.7210	438,197	35,454	0.5865	5,341	461,381	40,991.66

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Gas Division**

			Sep 2021-Aug 2022											
Company	Rate Class	Month	Yr 2				Yr 2 HDD	Yr 2			Normal HDD	Yr 2 Norm		
			Days	Yr 2 Cust	Yr 2 Vol	Yr 2 UPC		BL/Cust/ Day	Yr 2 BL	Yr 2 HL		HL/Cust/ HDD	Vol	UPC
3100	Residential-Retail (Non-CAP)	Sep	30	54,820	118,112	2.15	47	0.0430	70,786	47,326	0.0184	86	157,382	2.87
3100	Residential-Retail (Non-CAP)	Oct	31	55,108	169,080	3.07	199	0.0430	73,530	95,550	0.0087	348	240,623	4.37
3100	Residential-Retail (Non-CAP)	Nov	30	55,421	534,231	9.64	728	0.0430	71,562	462,668	0.0115	626	469,406	8.47
3100	Residential-Retail (Non-CAP)	Dec	31	55,488	661,916	11.93	737	0.0430	74,037	587,879	0.0144	932	817,461	14.73
3100	Residential-Retail (Non-CAP)	Jan	31	55,580	1,023,306	18.41	1277	0.0430	74,160	949,146	0.0134	1077	874,653	15.74
3100	Residential-Retail (Non-CAP)	Feb	28	55,630	783,088	14.08	919	0.0430	67,043	716,045	0.0140	918	782,309	14.06
3100	Residential-Retail (Non-CAP)	Mar	31	55,683	584,876	10.50	682	0.0430	74,297	510,579	0.0134	732	622,309	11.18
3100	Residential-Retail (Non-CAP)	Apr	30	55,649	394,271	7.08	493	0.0430	71,857	322,414	0.0118	404	336,066	6.04
3100	Residential-Retail (Non-CAP)	May	31	55,602	179,061	3.22	123	0.0430	74,189	104,871	0.0153	172	220,839	3.97
3100	Residential-Retail (Non-CAP)	Jun	30	55,606	89,231	1.60	18	0.0430	71,801	17,430	0.0174	33	103,756	1.87
3100	Residential-Retail (Non-CAP)	Jul	31	55,544	75,038	1.35	0	0.0430	74,112	-	-	4	74,112	1.33
3100	Residential-Retail (Non-CAP)	Aug	31	55,542	73,182	1.32	0	0.0430	74,109	-	-	9	74,109	1.33
3100	Residential-Retail (Non-CAP)	Total	365	55,473	4,685,393	84.36	5,223	0.0430	871,483	3,813,909	0.0132	5,341	4,773,026	85.96
3100	Residential-Retail (CAP)	Sep	30	2,926	6,381	2.18	47	0.0416	3,649	2,732	0.0199	86	8,648	2.96
3100	Residential-Retail (CAP)	Oct	31	2,902	10,201	3.52	199	0.0416	3,740	6,462	0.0112	348	15,039	5.18
3100	Residential-Retail (CAP)	Nov	30	2,890	35,632	12.33	728	0.0416	3,604	32,028	0.0152	626	31,145	10.78
3100	Residential-Retail (CAP)	Dec	31	2,903	42,454	14.62	737	0.0416	3,741	38,713	0.0181	932	52,697	18.15
3100	Residential-Retail (CAP)	Jan	31	2,896	65,185	22.51	1277	0.0416	3,732	61,453	0.0166	1077	55,560	19.19
3100	Residential-Retail (CAP)	Feb	28	2,892	50,972	17.63	919	0.0416	3,366	47,606	0.0179	918	50,920	17.61
3100	Residential-Retail (CAP)	Mar	31	2,880	37,020	12.85	682	0.0416	3,711	33,309	0.0170	732	39,462	13.70
3100	Residential-Retail (CAP)	Apr	30	2,836	24,954	8.80	493	0.0416	3,537	21,417	0.0153	404	21,088	7.44
3100	Residential-Retail (CAP)	May	31	2,717	11,046	4.07	123	0.0416	3,501	7,545	0.0226	172	14,051	5.17
3100	Residential-Retail (CAP)	Jun	30	2,623	4,641	1.77	18	0.0416	3,271	1,370	0.0290	33	5,782	2.20
3100	Residential-Retail (CAP)	Jul	31	2,581	3,498	1.36	0	0.0416	3,326	-	-	4	3,326	1.29
3100	Residential-Retail (CAP)	Aug	31	2,570	3,140	1.22	0	0.0416	3,312	-	-	9	3,312	1.29
3100	Residential-Retail (CAP)	Total	365	2,801	295,124	102.85	5,223	0.0416	42,490	252,634	0.0173	5,341	301,031	104.95
3100	Residential-Retail Total	Sep	30	57,746	124,493	2.16	47	0.0430	74,451	50,042	0.0184	86	166,017	2.87
3100	Residential-Retail Total	Oct	31	58,010	179,281	3.09	199	0.0430	77,285	101,997	0.0088	348	255,651	4.41
3100	Residential-Retail Total	Nov	30	58,311	569,863	9.77	728	0.0430	75,180	494,683	0.0117	626	500,553	8.58
3100	Residential-Retail Total	Dec	31	58,391	704,371	12.06	737	0.0430	77,792	626,578	0.0146	932	870,155	14.90
3100	Residential-Retail Total	Jan	31	58,476	1,088,491	18.61	1277	0.0430	77,906	1,010,585	0.0135	1077	930,216	15.91
3100	Residential-Retail Total	Feb	28	58,522	834,060	14.25	919	0.0430	70,422	763,638	0.0142	918	833,229	14.24
3100	Residential-Retail Total	Mar	31	58,563	621,896	10.62	682	0.0430	78,022	543,875	0.0136	732	661,770	11.30
3100	Residential-Retail Total	Apr	30	58,485	419,225	7.17	493	0.0430	75,404	343,821	0.0119	404	357,156	6.11
3100	Residential-Retail Total	May	31	58,319	190,106	3.26	123	0.0430	77,696	112,410	0.0157	172	234,888	4.03
3100	Residential-Retail Total	Jun	30	58,229	93,872	1.61	18	0.0430	75,074	18,798	0.0179	33	109,537	1.88
3100	Residential-Retail Total	Jul	31	58,125	78,537	1.35	0	0.0430	77,438	-	-	4	77,438	1.33
3100	Residential-Retail Total	Aug	31	58,112	76,322	1.31	0	0.0430	77,421	-	-	9	77,421	1.33
3100	Residential-Retail Total	Total	365	58,274	4,980,517	85.27	5,223	0.0430	914,091	4,066,426	0.0134	5,341	5,074,029	86.89

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Gas Division**

			Sep 2021-Aug 2022											
Company	Rate Class	Month	Yr 2				Yr 2 HDD	Yr 2		Yr 2		Normal HDD	Yr 2 Norm	
			Days	Yr 2 Cust	Yr 2 Vol	Yr 2 UPC		BL/Cust/ Day	Yr 2 BL	Yr 2 HL	HL/Cust/ HDD		Vol	UPC
3100	Residential-Transport	Sep	30	435	757	1.74	47	0.0329	430	327	0.0160	86	1,027	2.36
3100	Residential-Transport	Oct	31	399	1,170	2.93	199	0.0329	408	763	0.0096	348	1,741	4.36
3100	Residential-Transport	Nov	30	401	3,786	9.44	728	0.0329	396	3,390	0.0116	626	3,311	8.26
3100	Residential-Transport	Dec	31	412	4,557	11.06	737	0.0329	421	4,136	0.0136	932	5,651	13.72
3100	Residential-Transport	Jan	31	421	7,622	18.10	1277	0.0329	430	7,192	0.0134	1077	6,496	15.43
3100	Residential-Transport	Feb	28	401	5,603	13.97	919	0.0329	370	5,233	0.0142	918	5,598	13.96
3100	Residential-Transport	Mar	31	387	4,096	10.58	682	0.0329	395	3,700	0.0140	732	4,367	11.28
3100	Residential-Transport	Apr	30	381	2,533	6.65	493	0.0329	377	2,156	0.0115	404	2,143	5.63
3100	Residential-Transport	May	31	397	1,081	2.72	123	0.0329	405	675	0.0138	172	1,350	3.40
3100	Residential-Transport	Jun	30	397	471	1.19	18	0.0329	392	78	0.0109	33	536	1.35
3100	Residential-Transport	Jul	31	394	410	1.04	0	0.0329	402	-	-	4	402	1.02
3100	Residential-Transport	Aug	31	392	393	1.00	0	0.0329	400	-	-	9	400	1.02
3100	Residential-Transport	Total	365	401	32,477	80.43	5,223	0.0329	4,827	27,650	0.0132	5,341	33,023	81.79
3100	Residential-Total	Sep	30	58,181	125,250	2.15	47	0.0429	74,895	50,355	0.0184	86	167,034	2.87
3100	Residential-Total	Oct	31	58,409	180,452	3.09	199	0.0429	77,694	102,757	0.0088	348	257,390	4.41
3100	Residential-Total	Nov	30	58,712	573,649	9.77	728	0.0429	75,578	498,071	0.0117	626	503,864	8.58
3100	Residential-Total	Dec	31	58,803	708,927	12.06	737	0.0429	78,218	630,709	0.0146	932	875,804	14.89
3100	Residential-Total	Jan	31	58,897	1,096,113	18.61	1277	0.0429	78,344	1,017,769	0.0135	1077	936,713	15.90
3100	Residential-Total	Feb	28	58,923	839,663	14.25	919	0.0429	70,793	768,870	0.0142	918	838,827	14.24
3100	Residential-Total	Mar	31	58,950	625,992	10.62	682	0.0429	78,414	547,578	0.0136	732	666,137	11.30
3100	Residential-Total	Apr	30	58,866	421,758	7.16	493	0.0429	75,776	345,981	0.0119	404	359,299	6.10
3100	Residential-Total	May	31	58,716	191,187	3.26	123	0.0429	78,103	113,084	0.0157	172	236,237	4.02
3100	Residential-Total	Jun	30	58,626	94,343	1.61	18	0.0429	75,467	18,875	0.0179	33	110,072	1.88
3100	Residential-Total	Jul	31	58,519	78,946	1.35	0	0.0429	77,841	-	-	4	77,841	1.33
3100	Residential-Total	Aug	31	58,504	76,715	1.31	0	0.0429	77,821	-	-	9	77,821	1.33
3100	Residential Total	Total	365	58,676	5,012,994	85.24	5,223	0.0429	918,945	4,094,050	0.0134	5,341	5,107,038	86.86
3100	Commercial SGS Retail	Sep	30	3,644	16,295	4.47	47	0.0947	10,354	5,941	0.0347	86	21,225	5.82
3100	Commercial SGS Retail	Oct	31	3,656	21,777	5.96	199	0.0947	10,735	11,042	0.0152	348	30,045	8.22
3100	Commercial SGS Retail	Nov	30	3,695	78,875	21.35	728	0.0947	10,499	68,376	0.0254	626	69,295	18.75
3100	Commercial SGS Retail	Dec	31	3,679	110,040	29.91	737	0.0947	10,802	99,237	0.0366	932	136,296	37.05
3100	Commercial SGS Retail	Jan	31	3,681	163,573	44.44	1277	0.0947	10,808	152,765	0.0325	1077	139,647	37.94
3100	Commercial SGS Retail	Feb	28	3,690	138,680	37.58	919	0.0947	9,786	128,894	0.0380	918	138,539	37.54
3100	Commercial SGS Retail	Mar	31	3,679	98,988	26.91	682	0.0947	10,802	88,186	0.0351	732	105,454	28.66
3100	Commercial SGS Retail	Apr	30	3,670	61,330	16.71	493	0.0947	10,428	50,901	0.0281	404	52,141	14.21
3100	Commercial SGS Retail	May	31	3,642	26,376	7.24	123	0.0947	10,694	15,682	0.0350	172	32,624	8.96
3100	Commercial SGS Retail	Jun	30	3,633	12,258	3.37	18	0.0947	10,323	1,935	0.0296	33	13,871	3.82
3100	Commercial SGS Retail	Jul	31	3,631	10,631	2.93	0	0.0947	10,661	-	-	4	10,661	2.94
3100	Commercial SGS Retail	Aug	31	3,628	10,683	2.94	0	0.0947	10,653	-	-	9	10,653	2.94
3100	Commercial SGS Retail	Total	365	3,661	749,507	203.81	5,223	0.0947	126,546	622,960	0.0326	5,341	760,452	206.84

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Gas Division**

			Sep 2021-Aug 2022											
Company	Rate Class	Month	Yr 2				Yr 2 HDD	Yr 2		Yr 2		Normal HDD	Yr 2 Norm	
			Days	Yr 2 Cust	Yr 2 Vol	Yr 2 UPC		BL/Cust/ Day	Yr 2 BL	Yr 2 HL	HL/Cust/ HDD		Vol	Yr 2 Norm UPC
3100	Commercial SGS Transport	Sep	30	282	3,216	11.40	47	0.2397	2,028	1,188	0.0896	86	4,201	14.90
3100	Commercial SGS Transport	Oct	31	281	2,597	9.24	199	0.2397	2,088	509	0.0091	348	2,978	10.60
3100	Commercial SGS Transport	Nov	30	279	11,208	40.17	728	0.2397	2,006	9,202	0.0453	626	9,919	35.55
3100	Commercial SGS Transport	Dec	31	278	17,393	62.56	737	0.2397	2,065	15,328	0.0748	932	21,449	77.15
3100	Commercial SGS Transport	Jan	31	281	13,160	46.83	1277	0.2397	2,088	11,072	0.0309	1077	11,426	40.66
3100	Commercial SGS Transport	Feb	28	279	24,797	88.88	919	0.2397	1,872	22,924	0.0894	918	24,772	88.79
3100	Commercial SGS Transport	Mar	31	277	15,407	55.62	682	0.2397	2,058	13,349	0.0707	732	16,385	59.15
3100	Commercial SGS Transport	Apr	30	285	9,947	34.90	493	0.2397	2,049	7,898	0.0562	404	8,522	29.90
3100	Commercial SGS Transport	May	31	286	5,314	18.58	123	0.2397	2,125	3,189	0.0907	172	6,585	23.02
3100	Commercial SGS Transport	Jun	30	288	2,451	8.51	18	0.2397	2,071	380	0.0733	33	2,768	9.61
3100	Commercial SGS Transport	Jul	31	284	1,997	7.03	0	0.2397	2,110	-	-	4	2,110	7.43
3100	Commercial SGS Transport	Aug	31	282	2,208	7.83	0	0.2397	2,095	-	-	9	2,095	7.43
3100	Commercial SGS Transport	Total	365	282	109,695	391.57	5,223	0.2397	24,655	85,039	0.0578	5,341	113,209	404.20
3100	Commercial MGS Retail	Sep	30	230	18,353	79.80	47	1.6292	11,242	7,112	0.6579	86	24,255	105.45
3100	Commercial MGS Retail	Oct	31	230	25,289	109.95	199	1.6292	11,616	13,673	0.2987	348	35,526	154.46
3100	Commercial MGS Retail	Nov	30	233	62,599	268.67	728	1.6292	11,388	51,211	0.3019	626	55,424	237.87
3100	Commercial MGS Retail	Dec	31	255	75,052	294.32	737	1.6292	12,879	62,173	0.3308	932	91,502	358.83
3100	Commercial MGS Retail	Jan	31	257	138,666	539.56	1277	1.6292	12,980	125,686	0.3830	1077	118,981	462.96
3100	Commercial MGS Retail	Feb	28	256	89,230	348.55	919	1.6292	11,678	77,552	0.3296	918	89,145	348.22
3100	Commercial MGS Retail	Mar	31	260	78,928	303.57	682	1.6292	13,131	65,797	0.3711	732	83,752	322.12
3100	Commercial MGS Retail	Apr	30	259	53,014	204.69	493	1.6292	12,659	40,355	0.3160	404	45,729	176.56
3100	Commercial MGS Retail	May	31	256	25,189	98.39	123	1.6292	12,929	12,260	0.3893	172	30,073	117.47
3100	Commercial MGS Retail	Jun	30	254	14,251	56.11	18	1.6292	12,415	1,836	0.4017	33	15,781	62.13
3100	Commercial MGS Retail	Jul	31	255	12,957	50.81	0	1.6292	12,879	-	-	4	12,879	50.51
3100	Commercial MGS Retail	Aug	31	258	12,953	50.20	0	1.6292	13,030	-	-	9	13,030	50.51
3100	Commercial MGS Retail	Total	365	250	606,481	2,404.62	5,223	1.6292	148,826	457,655	0.3501	5,341	616,079	2,447.11
3100	Commercial MGS Transport	Sep	30	153	27,646	180.69	47	5.8522	26,862	784	0.1090	86	28,296	184.94
3100	Commercial MGS Transport	Oct	31	155	27,467	177.21	199	5.8522	28,120	(653)	(0.0212)	348	26,979	174.06
3100	Commercial MGS Transport	Nov	30	155	56,286	363.13	728	5.8522	27,213	29,073	0.2576	626	52,212	336.85
3100	Commercial MGS Transport	Dec	31	162	96,325	594.60	737	5.8522	29,390	66,936	0.5606	932	114,036	703.92
3100	Commercial MGS Transport	Jan	31	161	119,839	744.34	1277	5.8522	29,208	90,630	0.4408	1077	105,645	656.18
3100	Commercial MGS Transport	Feb	28	161	111,327	691.47	919	5.8522	26,382	84,945	0.5741	918	111,234	690.90
3100	Commercial MGS Transport	Mar	31	157	94,954	604.80	682	5.8522	28,483	66,471	0.6208	732	99,827	635.84
3100	Commercial MGS Transport	Apr	30	158	67,587	427.76	493	5.8522	27,739	39,847	0.5116	404	60,393	382.23
3100	Commercial MGS Transport	May	31	158	50,831	321.71	123	5.8522	28,664	22,167	1.1406	172	59,662	377.61
3100	Commercial MGS Transport	Jun	30	159	47,025	295.75	18	5.8522	27,915	19,110	6.6771	33	62,950	395.91
3100	Commercial MGS Transport	Jul	31	158	29,342	185.71	0	5.8522	28,664	-	-	4	28,664	181.42
3100	Commercial MGS Transport	Aug	31	156	27,623	177.07	0	5.8522	28,301	-	-	9	28,301	181.42
3100	Commercial MGS Transport	Total	365	158	756,251	4,764.26	5,223	5.8522	336,940	419,311	0.5089	5,341	778,199	4,901.28

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Gas Division**

			Sep 2021-Aug 2022											
Company	Rate Class	Month	Yr 2				Yr 2			Yr 2		Normal HDD	Yr 2 Norm	
			Days	Cust	Vol	UPC	HDD	BL/Cust/Day	BL	HL	HL/Cust/HDD		Vol	UPC
3100	Commercial LGS Retail	Sep	30	-	-	-	47	-	-	-	-	86	-	-
3100	Commercial LGS Retail	Oct	31	-	-	-	199	-	-	-	-	348	-	-
3100	Commercial LGS Retail	Nov	30	-	-	-	728	-	-	-	-	626	-	-
3100	Commercial LGS Retail	Dec	31	-	-	-	737	-	-	-	-	932	-	-
3100	Commercial LGS Retail	Jan	31	-	-	-	1277	-	-	-	-	1077	-	-
3100	Commercial LGS Retail	Feb	28	-	-	-	919	-	-	-	-	918	-	-
3100	Commercial LGS Retail	Mar	31	1	-	-	682	-	-	-	-	732	-	-
3100	Commercial LGS Retail	Apr	30	1	0	0.10	493	-	-	0	0.0002	404	0	0.08
3100	Commercial LGS Retail	May	31	1	-	-	123	-	-	-	-	172	-	-
3100	Commercial LGS Retail	Jun	30	-	-	-	18	-	-	-	-	33	-	-
3100	Commercial LGS Retail	Jul	31	-	-	-	0	-	-	-	-	4	-	-
3100	Commercial LGS Retail	Aug	31	-	-	-	0	-	-	-	-	9	-	-
3100	Commercial LGS Retail	Total	365	0	0	0.10	5,223	-	-	0	0.0001	5,341	0	0.08
3100	Commercial LGS Transport	Sep	30	11	43,472	3,951.96	47	100.7455	33,246	10,226	19.7786	86	51,957	4,723.33
3100	Commercial LGS Transport	Oct	31	11	36,878	3,352.54	199	100.7455	34,354	2,524	1.1529	348	38,768	3,524.33
3100	Commercial LGS Transport	Nov	30	11	52,963	4,814.83	728	100.7455	33,246	19,717	2.4622	626	50,201	4,563.69
3100	Commercial LGS Transport	Dec	31	10	46,339	4,633.91	737	100.7455	31,231	15,108	2.0499	932	50,336	5,033.65
3100	Commercial LGS Transport	Jan	31	11	67,255	6,114.11	1277	100.7455	34,354	32,901	2.3422	1077	62,102	5,645.67
3100	Commercial LGS Transport	Feb	28	11	47,699	4,336.23	919	100.7455	31,030	16,669	1.6489	918	47,680	4,334.59
3100	Commercial LGS Transport	Mar	31	11	53,092	4,826.52	682	100.7455	34,354	18,737	2.4977	732	54,465	4,951.40
3100	Commercial LGS Transport	Apr	30	11	35,031	3,184.64	493	100.7455	33,246	1,785	0.3292	404	34,709	3,155.35
3100	Commercial LGS Transport	May	31	11	46,092	4,190.19	123	100.7455	34,354	11,738	8.6754	172	50,768	4,615.28
3100	Commercial LGS Transport	Jun	30	11	38,709	3,518.99	18	100.7455	33,246	5,463	27.5902	33	43,261	3,932.84
3100	Commercial LGS Transport	Jul	31	11	30,004	2,727.61	0	100.7455	34,354	-	-	4	34,354	3,123.11
3100	Commercial LGS Transport	Aug	31	11	38,705	3,518.61	0	100.7455	34,354	-	-	9	34,354	3,123.11
3100	Commercial LGS Transport	Total	365	11	536,238	49,170.15	5,223	100.7455	401,370	134,867	2.3654	5,341	552,956	50,726.34

Weather Normalization of Residential & Commercial Peoples Natural Gas Company LLC Peoples Gas Division

Conservation 0.50%

			Sep 2022-Aug 2023														
Company	Rate Class	Month	Yr 3				Yr 3 HDD	Yr 3			Yr 3 HL	Yr 3 HL/Cust/HDD	Normal HDD	Yr 3 Norm Vol	Yr 3 Norm UPC	3 Yr Avg UPC	3 Yr Avg UPC w/ Conservation
			Days	Yr 3 Cust	Yr 3 Vol	Yr 3 UPC		BL/Cust/Day	Yr 3 BL	Yr 3 HL							
3100	Residential-Retail (Non-CAP)	Sep	30	55,725	133,077	2.39	94	0.0458	76,572	56,505	0.0108	86	128,268	2.30	2.53	2.52	
3100	Residential-Retail (Non-CAP)	Oct	31	55,928	297,757	5.32	434	0.0458	79,412	218,345	0.0090	348	254,491	4.55	4.43	4.41	
3100	Residential-Retail (Non-CAP)	Nov	30	56,143	481,768	8.58	621	0.0458	77,146	404,622	0.0116	626	485,026	8.64	8.64	8.60	
3100	Residential-Retail (Non-CAP)	Dec	31	56,300	834,195	14.82	987	0.0458	79,940	754,254	0.0136	932	792,164	14.07	14.13	14.06	
3100	Residential-Retail (Non-CAP)	Jan	31	56,238	748,302	13.31	864	0.0458	79,852	668,449	0.0138	1077	913,093	16.24	15.45	15.37	
3100	Residential-Retail (Non-CAP)	Feb	28	56,325	619,963	11.01	703	0.0458	72,236	547,727	0.0138	918	787,475	13.98	14.18	14.10	
3100	Residential-Retail (Non-CAP)	Mar	31	56,339	635,825	11.29	763	0.0458	79,996	555,829	0.0129	732	613,242	10.88	11.02	10.96	
3100	Residential-Retail (Non-CAP)	Apr	30	56,095	325,647	5.81	376	0.0458	77,080	248,567	0.0118	404	344,157	6.14	6.00	5.97	
3100	Residential-Retail (Non-CAP)	May	31	55,776	189,267	3.39	190	0.0458	79,196	110,070	0.0104	172	178,839	3.21	3.45	3.43	
3100	Residential-Retail (Non-CAP)	Jun	30	55,765	87,103	1.56	35	0.0458	76,627	10,476	0.0054	33	86,504	1.55	1.77	1.76	
3100	Residential-Retail (Non-CAP)	Jul	31	55,732	84,025	1.51	0	0.0458	79,134	-	-	4	79,134	1.42	1.39	1.38	
3100	Residential-Retail (Non-CAP)	Aug	31	55,753	74,273	1.33	0	0.0458	79,164	-	-	9	79,164	1.42	1.39	1.38	
3100	Residential-Retail (Non-CAP)	Total	365	56,010	4,511,200	80.31	5,067	0.0458	936,356	3,574,844	0.0126	5,341	4,741,557	84.40	84.37	83.95	
3100	Residential-Retail (CAP)	Sep	30	2,560	6,121	2.39	94	0.0460	3,533	2,588	0.0108	86	5,900	2.30	2.58	2.57	
3100	Residential-Retail (CAP)	Oct	31	2,543	16,696	6.57	434	0.0460	3,626	13,070	0.0118	348	14,106	5.55	5.52	5.49	
3100	Residential-Retail (CAP)	Nov	30	2,527	29,591	11.71	621	0.0460	3,487	26,104	0.0166	626	29,801	11.79	11.02	10.97	
3100	Residential-Retail (CAP)	Dec	31	2,548	47,636	18.70	987	0.0460	3,633	44,003	0.0175	932	45,184	17.73	17.46	17.38	
3100	Residential-Retail (CAP)	Jan	31	2,631	41,839	15.90	864	0.0460	3,752	38,088	0.0168	1077	51,229	19.47	19.13	19.04	
3100	Residential-Retail (CAP)	Feb	28	2,621	36,348	13.87	703	0.0460	3,376	32,973	0.0179	918	46,432	17.72	17.66	17.57	
3100	Residential-Retail (CAP)	Mar	31	2,657	36,340	13.68	763	0.0460	3,789	32,551	0.0161	732	35,017	13.18	13.40	13.33	
3100	Residential-Retail (CAP)	Apr	30	2,658	19,606	7.38	376	0.0460	3,668	15,938	0.0159	404	20,793	7.82	7.57	7.53	
3100	Residential-Retail (CAP)	May	31	2,649	11,614	4.38	190	0.0460	3,777	7,836	0.0156	172	10,871	4.10	4.45	4.43	
3100	Residential-Retail (CAP)	Jun	30	2,560	4,470	1.75	35	0.0460	3,533	937	0.0105	33	4,416	1.73	2.04	2.03	
3100	Residential-Retail (CAP)	Jul	31	2,455	3,799	1.55	0	0.0460	3,501	-	-	4	3,501	1.43	1.37	1.36	
3100	Residential-Retail (CAP)	Aug	31	2,438	3,179	1.30	0	0.0460	3,476	-	-	9	3,476	1.43	1.37	1.36	
3100	Residential-Retail (CAP)	Total	365	2,571	257,239	99.17	5,067	0.0460	43,151	214,088	0.0164	5,341	270,729	104.25	103.57	103.06	
3100	Residential-Retail Total	Sep	30	58,285	139,197	2.39	94	0.0458	80,104	59,094	0.0108	86	134,168	2.30	2.53	2.52	
3100	Residential-Retail Total	Oct	31	58,471	314,454	5.38	434	0.0458	83,038	231,416	0.0091	348	268,597	4.59	4.48	4.46	
3100	Residential-Retail Total	Nov	30	58,670	511,359	8.72	621	0.0458	80,633	430,726	0.0118	626	514,827	8.77	8.75	8.71	
3100	Residential-Retail Total	Dec	31	58,848	881,831	14.98	987	0.0458	83,573	798,257	0.0137	932	837,348	14.23	14.29	14.22	
3100	Residential-Retail Total	Jan	31	58,869	790,141	13.42	864	0.0458	83,603	706,538	0.0139	1077	964,322	16.38	15.63	15.55	
3100	Residential-Retail Total	Feb	28	58,946	656,311	11.13	703	0.0458	75,611	580,700	0.0140	918	833,908	14.15	14.34	14.27	
3100	Residential-Retail Total	Mar	31	58,996	672,165	11.39	763	0.0458	83,784	588,381	0.0131	732	648,259	10.99	11.14	11.08	
3100	Residential-Retail Total	Apr	30	58,753	345,253	5.88	376	0.0458	80,747	264,506	0.0120	404	364,950	6.21	6.08	6.05	
3100	Residential-Retail Total	May	31	58,425	200,880	3.44	190	0.0458	82,973	117,908	0.0106	172	189,710	3.25	3.50	3.48	
3100	Residential-Retail Total	Jun	30	58,325	91,572	1.57	35	0.0458	80,159	11,414	0.0056	33	90,920	1.56	1.78	1.77	
3100	Residential-Retail Total	Jul	31	58,187	87,824	1.51	0	0.0458	82,635	-	-	4	82,635	1.42	1.39	1.38	
3100	Residential-Retail Total	Aug	31	58,191	77,451	1.33	0	0.0458	82,640	-	-	9	82,640	1.42	1.39	1.38	
3100	Residential-Retail Total	Total	365	58,581	4,768,439	81.14	5,067	0.0458	979,499	3,788,939	0.0128	5,341	5,012,286	85.27	85.30	84.87	

Weather Normalization of Residential & Commercial Peoples Natural Gas Company LLC Peoples Gas Division

Conservation 0.50%

			Sep 2022-Aug 2023														
Company	Rate Class	Month	Yr 3				Yr 3 HDD	Yr 3			Yr 3 HL	Yr 3 HL/Cust/HDD	Normal HDD	Yr 3 Norm Vol	Yr 3 Norm UPC	3 Yr Avg UPC	3 Yr Avg UPC w/ Conservation
			Days	Yr 3 Cust	Yr 3 Vol	Yr 3 UPC		BL/Cust/Day	Yr 3 BL	Yr 3 HL							
3100	Residential-Transport	Sep	30	388	766	1.97	94	0.0373	434	332	0.0091	86	738	1.90	2.10	2.09	
3100	Residential-Transport	Oct	31	386	1,983	5.14	434	0.0373	446	1,537	0.0092	348	1,679	4.35	4.25	4.23	
3100	Residential-Transport	Nov	30	384	3,279	8.54	621	0.0373	429	2,850	0.0120	626	3,302	8.60	8.53	8.49	
3100	Residential-Transport	Dec	31	367	5,509	15.01	987	0.0373	424	5,085	0.0140	932	5,226	14.24	13.75	13.68	
3100	Residential-Transport	Jan	31	357	4,708	13.19	864	0.0373	412	4,295	0.0139	1077	5,767	16.15	15.53	15.45	
3100	Residential-Transport	Feb	28	345	3,832	11.11	703	0.0373	360	3,472	0.0143	918	4,894	14.19	13.88	13.82	
3100	Residential-Transport	Mar	31	339	3,729	11.00	763	0.0373	392	3,338	0.0129	732	3,594	10.60	10.96	10.90	
3100	Residential-Transport	Apr	30	343	1,848	5.39	376	0.0373	383	1,464	0.0114	404	1,957	5.70	5.66	5.64	
3100	Residential-Transport	May	31	358	1,124	3.14	190	0.0373	414	710	0.0104	172	1,057	2.95	3.14	3.13	
3100	Residential-Transport	Jun	30	371	485	1.31	35	0.0373	415	70	0.0054	33	481	1.30	1.42	1.42	
3100	Residential-Transport	Jul	31	369	450	1.22	0	0.0373	426	-	-	4	426	1.16	1.10	1.10	
3100	Residential-Transport	Aug	31	361	394	1.09	0	0.0373	417	-	-	9	417	1.16	1.10	1.10	
3100	Residential-Transport	Total	365	364	28,107	78.10	5,067	0.0373	4,952	23,155	0.0126	5,341	29,537	82.29	81.44	81.03	
3100	Residential-Total	Sep	30	58,673	139,963	2.39	94	0.0458	80,543	59,420	0.0108	86	134,906	2.30	2.53	2.52	
3100	Residential-Total	Oct	31	58,857	316,437	5.38	434	0.0458	83,489	232,948	0.0091	348	270,277	4.59	4.48	4.46	
3100	Residential-Total	Nov	30	59,054	514,638	8.71	621	0.0458	81,066	433,572	0.0118	626	518,129	8.77	8.75	8.71	
3100	Residential-Total	Dec	31	59,215	887,340	14.99	987	0.0458	83,997	803,343	0.0137	932	842,574	14.23	14.29	14.21	
3100	Residential-Total	Jan	31	59,226	794,849	13.42	864	0.0458	84,012	710,836	0.0139	1077	970,090	16.38	15.63	15.55	
3100	Residential-Total	Feb	28	59,291	660,144	11.13	703	0.0458	75,965	584,178	0.0140	918	838,804	14.15	14.34	14.27	
3100	Residential-Total	Mar	31	59,335	675,894	11.39	763	0.0458	84,167	591,727	0.0131	732	651,853	10.99	11.13	11.08	
3100	Residential-Total	Apr	30	59,096	347,101	5.87	376	0.0458	81,124	265,977	0.0120	404	366,907	6.21	6.08	6.05	
3100	Residential-Total	May	31	58,783	202,004	3.44	190	0.0458	83,384	118,620	0.0106	172	190,766	3.25	3.49	3.48	
3100	Residential-Total	Jun	30	58,696	92,057	1.57	35	0.0458	80,575	11,483	0.0056	33	91,401	1.56	1.78	1.77	
3100	Residential-Total	Jul	31	58,556	88,274	1.51	0	0.0458	83,062	-	-	4	83,062	1.42	1.39	1.38	
3100	Residential-Total	Aug	31	58,552	77,845	1.33	0	0.0458	83,056	-	-	9	83,056	1.42	1.39	1.38	
3100	Residential Total	Total	365	58,945	4,796,546	81.12	5,067	0.0458	984,441	3,812,104	0.0128	5,341	5,041,826	85.26	85.27	84.84	
3100	Commercial SGS Retail	Sep	30	3,638	17,691	4.86	94	0.0968	10,568	7,124	0.0208	86	17,085	4.70	5.03	5.01	
3100	Commercial SGS Retail	Oct	31	3,646	37,795	10.37	434	0.0968	10,944	26,851	0.0170	348	32,474	8.91	8.55	8.51	
3100	Commercial SGS Retail	Nov	30	3,675	70,485	19.18	621	0.0968	10,675	59,810	0.0262	626	70,967	19.31	18.45	18.36	
3100	Commercial SGS Retail	Dec	31	3,676	132,249	35.98	987	0.0968	11,034	121,215	0.0334	932	125,494	34.14	34.17	33.99	
3100	Commercial SGS Retail	Jan	31	3,673	122,662	33.40	864	0.0968	11,025	111,637	0.0352	1077	150,184	40.89	38.41	38.22	
3100	Commercial SGS Retail	Feb	28	3,661	99,087	27.07	703	0.0968	9,926	89,162	0.0346	918	126,356	34.51	36.86	36.67	
3100	Commercial SGS Retail	Mar	31	3,643	98,537	27.05	763	0.0968	10,935	87,602	0.0315	732	94,978	26.07	28.03	27.89	
3100	Commercial SGS Retail	Apr	30	3,633	47,515	13.08	376	0.0968	10,553	36,961	0.0271	404	50,267	13.84	13.70	13.63	
3100	Commercial SGS Retail	May	31	3,614	24,583	6.80	190	0.0968	10,848	13,735	0.0200	172	23,282	6.44	7.37	7.33	
3100	Commercial SGS Retail	Jun	30	3,604	11,469	3.18	35	0.0968	10,469	1,000	0.0079	33	11,412	3.17	3.36	3.34	
3100	Commercial SGS Retail	Jul	31	3,589	11,417	3.18	0	0.0968	10,773	-	-	4	10,773	3.00	2.97	2.96	
3100	Commercial SGS Retail	Aug	31	3,583	10,111	2.82	0	0.0968	10,755	-	-	9	10,755	3.00	2.97	2.96	
3100	Commercial SGS Retail	Total	365	3,636	683,601	186.96	5,067	0.0968	128,504	555,097	0.0301	5,341	724,026	197.97	199.88	198.88	

Weather Normalization of Residential & Commercial Peoples Natural Gas Company LLC Peoples Gas Division

Conservation 0.50%

			Sep 2022-Aug 2023														
Company	Rate Class	Month	Yr 3				Yr 3 HDD	Yr 3			Yr 3	Normal HDD	Yr 3 Norm		3 Yr Avg UPC	3 Yr Avg UPC w/ Conservation	
			Days	Yr 3 Cust	Yr 3 Vol	Yr 3 UPC		BL/Cust/ Day	Yr 3 BL	Yr 3 HL	HL/Cust/ HDD		Vol	UPC			
3100	Commercial SGS Transport	Sep	30	288	2,201	7.64	94	0.2509	2,168	32	0.0012	86	2,198	7.63	10.57	10.52	
3100	Commercial SGS Transport	Oct	31	294	5,180	17.62	434	0.2509	2,287	2,893	0.0227	348	4,607	15.67	12.74	12.68	
3100	Commercial SGS Transport	Nov	30	289	9,085	31.44	621	0.2509	2,176	6,909	0.0385	626	9,140	31.63	31.90	31.74	
3100	Commercial SGS Transport	Dec	31	288	20,673	71.78	987	0.2509	2,240	18,432	0.0648	932	19,646	68.21	65.13	64.81	
3100	Commercial SGS Transport	Jan	31	277	17,573	63.44	864	0.2509	2,155	15,418	0.0644	1077	21,374	77.16	63.09	62.77	
3100	Commercial SGS Transport	Feb	28	284	15,976	56.25	703	0.2509	1,995	13,980	0.0700	918	20,252	71.31	76.44	76.06	
3100	Commercial SGS Transport	Mar	31	295	25,228	85.52	763	0.2509	2,295	22,933	0.1019	732	24,296	82.36	66.15	65.81	
3100	Commercial SGS Transport	Apr	30	297	17,805	59.95	376	0.2509	2,236	15,569	0.1394	404	18,964	63.85	40.81	40.61	
3100	Commercial SGS Transport	May	31	297	5,425	18.26	190	0.2509	2,310	3,114	0.0552	172	5,130	17.27	19.03	18.93	
3100	Commercial SGS Transport	Jun	30	299	2,819	9.43	35	0.2509	2,251	569	0.0543	33	2,787	9.32	10.00	9.95	
3100	Commercial SGS Transport	Jul	31	303	2,442	8.06	0	0.2509	2,357	-	-	4	2,357	7.78	9.18	9.13	
3100	Commercial SGS Transport	Aug	31	302	2,264	7.50	0	0.2509	2,349	-	-	9	2,349	7.78	9.18	9.13	
3100	Commercial SGS Transport	Total	365	293	126,671	436.89	5,067	0.2509	26,820	99,850	0.0673	5,341	133,100	459.98	414.22	412.15	
3100	Commercial MGS Retail	Sep	30	256	20,821	81.33	94	1.5178	11,657	9,165	0.3809	86	20,041	78.29	86.85	86.42	
3100	Commercial MGS Retail	Oct	31	255	43,100	169.02	434	1.5178	11,998	31,101	0.2810	348	36,937	144.85	138.05	137.36	
3100	Commercial MGS Retail	Nov	30	256	64,311	251.21	621	1.5178	11,657	52,654	0.3312	626	64,735	252.87	235.14	233.96	
3100	Commercial MGS Retail	Dec	31	256	92,860	362.73	987	1.5178	12,045	80,815	0.3198	932	88,357	345.14	375.22	373.35	
3100	Commercial MGS Retail	Jan	31	265	98,082	370.12	864	1.5178	12,469	85,613	0.3739	1077	119,188	449.77	433.85	431.68	
3100	Commercial MGS Retail	Feb	28	262	71,715	273.72	703	1.5178	11,135	60,580	0.3289	918	90,242	344.44	365.58	363.75	
3100	Commercial MGS Retail	Mar	31	262	79,521	303.51	763	1.5178	12,328	67,193	0.3361	732	76,791	293.09	322.94	321.33	
3100	Commercial MGS Retail	Apr	30	258	41,435	160.60	376	1.5178	11,748	29,688	0.3060	404	43,646	169.17	168.37	167.53	
3100	Commercial MGS Retail	May	31	255	23,182	90.91	190	1.5178	11,998	11,184	0.2308	172	22,122	86.75	105.39	104.86	
3100	Commercial MGS Retail	Jun	30	251	13,207	52.62	35	1.5178	11,429	1,778	0.2024	33	13,105	52.21	53.22	52.95	
3100	Commercial MGS Retail	Jul	31	255	12,297	48.22	0	1.5178	11,998	-	-	4	11,998	47.05	51.19	50.94	
3100	Commercial MGS Retail	Aug	31	252	11,558	45.87	0	1.5178	11,857	-	-	9	11,857	47.05	51.19	50.94	
3100	Commercial MGS Retail	Total	365	257	572,089	2,209.88	5,067	1.5178	142,318	429,771	0.3301	5,341	599,020	2,310.69	2,387.00	2,375.07	
3100	Commercial MGS Transport	Sep	30	159	40,214	252.92	94	5.3392	25,468	14,746	0.9866	86	38,959	245.02	196.41	195.43	
3100	Commercial MGS Transport	Oct	31	162	42,349	261.41	434	5.3392	26,813	15,535	0.2210	348	39,270	242.41	218.34	217.25	
3100	Commercial MGS Transport	Nov	30	162	75,574	466.51	621	5.3392	25,948	49,626	0.4933	626	75,973	468.97	389.61	387.66	
3100	Commercial MGS Transport	Dec	31	168	118,884	707.64	987	5.3392	27,806	91,078	0.5493	932	113,809	677.43	648.65	645.41	
3100	Commercial MGS Transport	Jan	31	171	84,750	495.61	864	5.3392	28,303	56,447	0.3821	1077	98,665	576.99	651.78	648.52	
3100	Commercial MGS Transport	Feb	28	174	96,265	553.25	703	5.3392	26,012	70,253	0.5743	918	117,751	676.73	740.04	736.34	
3100	Commercial MGS Transport	Mar	31	174	101,299	582.18	763	5.3392	28,799	72,499	0.5461	732	98,353	565.25	588.02	585.08	
3100	Commercial MGS Transport	Apr	30	179	92,694	517.85	376	5.3392	28,671	64,023	0.9513	404	97,462	544.48	446.85	444.61	
3100	Commercial MGS Transport	May	31	180	52,910	293.95	190	5.3392	29,792	23,118	0.6760	172	50,720	281.78	309.34	307.79	
3100	Commercial MGS Transport	Jun	30	181	32,797	181.20	35	5.3392	28,992	3,805	0.6006	33	32,579	180.00	277.83	276.45	
3100	Commercial MGS Transport	Jul	31	180	30,627	170.15	0	5.3392	29,792	-	-	4	29,792	165.51	165.58	164.76	
3100	Commercial MGS Transport	Aug	31	183	29,454	160.95	0	5.3392	30,289	-	-	9	30,289	165.51	165.58	164.76	
3100	Commercial MGS Transport	Total	365	173	797,817	4,643.61	5,067	5.3392	336,687	461,130	0.5268	5,341	823,624	4,790.09	4,798.03	4,774.04	

Weather Normalization of Residential & Commercial Peoples Natural Gas Company LLC Peoples Gas Division

Conservation 0.50%

			Sep 2022-Aug 2023														
Company	Rate Class	Month	Yr 3				Yr 3			Yr 3	Normal HDD	Yr 3 Norm	Yr 3 Norm	3 Yr Avg UPC	3 Yr Avg UPC w/ Conservation		
			Days	Yr 3 Cust	Yr 3 Vol	Yr 3 UPC	Yr 3 HDD	BL/Cust/ Day	Yr 3 BL	Yr 3 HL		HL/Cust/ HDD	Vol			UPC	
3100	Commercial LGS Retail	Sep	30	-	-	-	94	-	-	-	-	86	-	-	-	-	
3100	Commercial LGS Retail	Oct	31	-	-	-	434	-	-	-	-	348	-	-	-	-	
3100	Commercial LGS Retail	Nov	30	-	-	-	621	-	-	-	-	626	-	-	-	-	
3100	Commercial LGS Retail	Dec	31	2	2,476	1,237.75	987	-	-	2,476	1.2541	932	2,338	1,168.78	389.59	387.65	
3100	Commercial LGS Retail	Jan	31	2	3,210	1,604.87	864	-	-	3,210	1.8575	1077	4,001	2,000.52	666.84	663.51	
3100	Commercial LGS Retail	Feb	28	1	2,534	2,534.26	703	-	-	2,534	3.6049	918	3,309	3,309.32	1,103.11	1,097.59	
3100	Commercial LGS Retail	Mar	31	1	5	4.84	763	-	-	5	0.0063	732	5	4.64	1.55	1.54	
3100	Commercial LGS Retail	Apr	30	1	3,407	3,406.68	376	-	-	3,407	9.0603	404	3,660	3,660.37	1,220.15	1,214.05	
3100	Commercial LGS Retail	May	31	-	(25)	-	190	-	-	(25)	-	172	-	-	-	-	
3100	Commercial LGS Retail	Jun	30	-	-	-	35	-	-	-	-	33	-	-	-	-	
3100	Commercial LGS Retail	Jul	31	-	-	-	0	-	-	-	-	4	-	-	-	-	
3100	Commercial LGS Retail	Aug	31	-	-	-	0	-	-	-	-	9	-	-	-	-	
3100	Commercial LGS Retail	Total	365	1	11,606	8,788.41	5,067	-	-	11,606	3.9266	5,341	13,313	10,143.64	3,381.24	3,364.33	
3100	Commercial LGS Transport	Sep	30	11	36,174	3,288.58	94	110.6977	36,530	(356)	(0.3442)	86	36,205	3,291.33	3,722.78	3,704.17	
3100	Commercial LGS Transport	Oct	31	11	38,510	3,500.93	434	110.6977	37,748	762	0.1597	348	38,359	3,487.20	3,445.18	3,427.96	
3100	Commercial LGS Transport	Nov	30	11	66,534	6,048.56	621	110.6977	36,530	30,004	4.3923	626	66,776	6,070.52	4,876.33	4,851.95	
3100	Commercial LGS Transport	Dec	31	11	59,394	5,399.49	987	110.6977	37,748	21,646	1.9938	932	58,188	5,289.83	4,593.82	4,570.85	
3100	Commercial LGS Transport	Jan	31	13	37,651	2,896.24	864	110.6977	44,611	(6,960)	(0.6197)	1077	35,935	2,764.25	4,094.69	4,074.21	
3100	Commercial LGS Transport	Feb	28	14	67,596	4,828.29	703	110.6977	43,394	24,203	2.4591	918	74,998	5,356.99	5,196.75	5,170.77	
3100	Commercial LGS Transport	Mar	31	14	43,342	3,095.83	763	110.6977	48,043	(4,701)	(0.4401)	732	43,533	3,109.48	3,020.57	3,005.46	
3100	Commercial LGS Transport	Apr	30	14	49,780	3,555.68	376	110.6977	46,493	3,287	0.6243	404	50,024	3,573.17	3,629.20	3,611.06	
3100	Commercial LGS Transport	May	31	14	44,656	3,189.72	190	110.6977	48,043	(3,387)	(1.2732)	172	44,977	3,212.64	3,750.65	3,731.90	
3100	Commercial LGS Transport	Jun	30	14	41,009	2,929.18	35	110.6977	46,493	(5,485)	(11.1929)	33	41,322	2,951.57	2,990.71	2,975.75	
3100	Commercial LGS Transport	Jul	31	14	47,805	3,414.66	0	110.6977	48,043	-	-	4	48,043	3,431.63	3,287.70	3,271.26	
3100	Commercial LGS Transport	Aug	31	14	48,280	3,448.60	0	110.6977	48,043	-	-	9	48,043	3,431.63	3,287.70	3,271.26	
3100	Commercial LGS Transport	Total	365	13	580,732	45,595.77	5,067	110.6977	521,718	59,013	0.9017	5,341	586,402	45,970.24	45,896.08	45,666.60	

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

			Sep 2020-Aug 2021											
Company	Rate Class	Month	Yr 1				Yr 1			Yr1		Normal HDD	Yr 1 Norm Vol	Yr 1 Norm UPC
			Days	Yr 1 Cust	Yr 1 Vol	Yr 1 UPC	Yr 1 HDD	BL/Cust/Day	Yr 1 BL	Yr 1 HL	HL/Cust/HDD			
1000	Residential-Retail (Non-CAP)	Sep	30	453,096	1,159,867	2.56	92	0.0471	640,293	519,574	0.0125	86	1,125,982	2.49
1000	Residential-Retail (Non-CAP)	Oct	31	454,531	1,944,350	4.28	341	0.0471	663,732	1,280,618	0.0083	348	1,970,638	4.34
1000	Residential-Retail (Non-CAP)	Nov	30	456,037	3,531,309	7.74	545	0.0471	644,449	2,886,860	0.0116	626	3,960,366	8.68
1000	Residential-Retail (Non-CAP)	Dec	31	457,598	6,612,317	14.45	968	0.0471	668,210	5,944,107	0.0134	932	6,391,255	13.97
1000	Residential-Retail (Non-CAP)	Jan	31	458,416	7,097,604	15.48	1070	0.0471	669,405	6,428,199	0.0131	1077	7,139,657	15.57
1000	Residential-Retail (Non-CAP)	Feb	28	459,907	7,397,285	16.08	1041	0.0471	606,590	6,790,695	0.0142	918	6,594,926	14.34
1000	Residential-Retail (Non-CAP)	Mar	31	461,496	4,371,119	9.47	615	0.0471	673,902	3,697,217	0.0130	732	5,074,492	11.00
1000	Residential-Retail (Non-CAP)	Apr	30	461,233	2,641,335	5.73	422	0.0471	651,792	1,989,543	0.0102	404	2,556,473	5.54
1000	Residential-Retail (Non-CAP)	May	31	457,923	1,787,900	3.90	256	0.0471	668,685	1,119,216	0.0095	172	1,420,658	3.10
1000	Residential-Retail (Non-CAP)	Jun	30	456,535	714,544	1.57	22	0.0471	645,153	69,391	0.0069	33	749,239	1.64
1000	Residential-Retail (Non-CAP)	Jul	31	456,358	690,509	1.51	1	0.0471	666,399	-	-	4	666,399	1.46
1000	Residential-Retail (Non-CAP)	Aug	31	456,683	642,764	1.41	0	0.0471	666,874	-	-	9	666,874	1.46
1000	Residential-Retail (Non-CAP)	Total	365	457,484	38,590,904	84.19	5,373	0.0471	7,865,484	30,725,420	0.0125	5,341	38,316,960	83.59
1000	Residential-Retail (CAP)	Sep	30	31,260	89,155	2.85	92	0.0517	48,459	40,696	0.0142	86	86,501	2.77
1000	Residential-Retail (CAP)	Oct	31	32,398	217,906	6.73	341	0.0517	51,897	166,009	0.0150	348	221,314	6.83
1000	Residential-Retail (CAP)	Nov	30	33,000	345,256	10.46	545	0.0517	51,156	294,100	0.0164	626	388,967	11.79
1000	Residential-Retail (CAP)	Dec	31	33,428	649,927	19.44	968	0.0517	53,547	596,380	0.0184	932	627,748	18.78
1000	Residential-Retail (CAP)	Jan	31	33,946	659,106	19.42	1070	0.0517	54,377	604,730	0.0166	1077	663,062	19.53
1000	Residential-Retail (CAP)	Feb	28	34,040	713,231	20.95	1041	0.0517	49,250	663,981	0.0187	918	634,778	18.65
1000	Residential-Retail (CAP)	Mar	31	34,102	441,636	12.95	615	0.0517	54,627	387,009	0.0185	732	515,262	15.11
1000	Residential-Retail (CAP)	Apr	30	34,437	275,266	7.99	422	0.0517	53,384	221,882	0.0153	404	265,802	7.72
1000	Residential-Retail (CAP)	May	31	34,695	189,657	5.47	256	0.0517	55,576	134,081	0.0151	172	145,662	4.20
1000	Residential-Retail (CAP)	Jun	30	35,343	69,347	1.96	22	0.0517	54,788	14,559	0.0187	33	76,626	2.17
1000	Residential-Retail (CAP)	Jul	31	34,914	58,137	1.67	1	0.0517	55,927	-	-	4	55,927	1.60
1000	Residential-Retail (CAP)	Aug	31	34,688	53,356	1.54	0	0.0517	55,565	-	-	9	55,565	1.60
1000	Residential-Retail (CAP)	Total	365	33,854	3,761,979	111.43	5,373	0.0517	638,553	3,123,426	0.0172	5,341	3,737,213	110.74
1000	Residential-Retail Total	Sep	30	484,356	1,249,022	2.58	92	0.0474	689,169	559,853	0.0126	86	1,212,510	2.50
1000	Residential-Retail Total	Oct	31	486,929	2,162,256	4.44	341	0.0474	715,925	1,446,331	0.0087	348	2,191,946	4.50
1000	Residential-Retail Total	Nov	30	489,037	3,876,566	7.93	545	0.0474	695,830	3,180,736	0.0119	626	4,349,299	8.89
1000	Residential-Retail Total	Dec	31	491,026	7,262,244	14.79	968	0.0474	721,949	6,540,296	0.0138	932	7,019,010	14.29
1000	Residential-Retail Total	Jan	31	492,362	7,756,710	15.75	1070	0.0474	723,913	7,032,797	0.0133	1077	7,802,719	15.85
1000	Residential-Retail Total	Feb	28	493,947	8,110,516	16.42	1041	0.0474	655,962	7,454,554	0.0145	918	7,229,718	14.64
1000	Residential-Retail Total	Mar	31	495,598	4,812,755	9.71	615	0.0474	728,671	4,084,084	0.0134	732	5,589,727	11.28
1000	Residential-Retail Total	Apr	30	495,670	2,916,601	5.88	422	0.0474	705,268	2,211,333	0.0106	404	2,822,279	5.69
1000	Residential-Retail Total	May	31	492,618	1,977,558	4.01	256	0.0474	724,289	1,253,268	0.0099	172	1,566,329	3.18
1000	Residential-Retail Total	Jun	30	491,878	783,891	1.59	22	0.0474	699,872	84,018	0.0078	33	825,900	1.68
1000	Residential-Retail Total	Jul	31	491,272	748,646	1.52	1	0.0474	722,310	-	-	4	722,310	1.47
1000	Residential-Retail Total	Aug	31	491,371	696,120	1.42	0	0.0474	722,456	-	-	9	722,456	1.47
1000	Residential-Retail Total	Total	365	491,339	42,352,883	86.05	5,373	0.0474	8,505,613	33,847,271	0.0128	5,341	42,054,202	85.45

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

			Sep 2020-Aug 2021												
Company	Rate Class	Month	Yr 1				Yr 1 HDD	Yr 1		Yr1		Normal HDD	Yr 1 Norm		
			Days	Yr 1 Cust	Yr 1 Vol	Yr 1 UPC		BL/Cust/Day	Yr 1 BL	Yr 1 HL	HL/Cust/HDD		Vol	UPC	
1000	Residential-Transport	Sep	30	98,565	261,811	2.66	92	0.0482	142,654	119,156	0.0131	86	254,039	2.58	
1000	Residential-Transport	Oct	31	97,415	452,833	4.65	341	0.0482	145,689	307,144	0.0092	348	459,138	4.71	
1000	Residential-Transport	Nov	30	96,172	793,544	8.25	545	0.0482	139,191	654,354	0.0125	626	890,797	9.26	
1000	Residential-Transport	Dec	31	95,133	1,451,003	15.25	968	0.0482	142,276	1,308,727	0.0142	932	1,402,332	14.74	
1000	Residential-Transport	Jan	31	94,009	1,528,598	16.26	1070	0.0482	140,595	1,388,003	0.0138	1077	1,537,679	16.36	
1000	Residential-Transport	Feb	28	92,750	1,552,168	16.73	1041	0.0482	125,289	1,426,879	0.0148	918	1,383,574	14.92	
1000	Residential-Transport	Mar	31	91,181	907,810	9.96	615	0.0482	136,366	771,444	0.0138	732	1,054,572	11.57	
1000	Residential-Transport	Apr	30	90,493	552,782	6.11	422	0.0482	130,971	421,810	0.0110	404	534,790	5.91	
1000	Residential-Transport	May	31	90,986	377,306	4.15	256	0.0482	136,074	241,232	0.0104	172	298,152	3.28	
1000	Residential-Transport	Jun	30	90,772	151,011	1.66	22	0.0482	131,375	19,636	0.0098	33	160,829	1.77	
1000	Residential-Transport	Jul	31	90,960	141,452	1.56	1	0.0482	136,035	-	-	4	136,035	1.50	
1000	Residential-Transport	Aug	31	89,999	129,181	1.44	0	0.0482	134,598	-	-	9	134,598	1.50	
1000	Residential-Transport	Total	365	93,203	8,299,499	88.67	5,373	0.0482	1,641,115	6,658,384	0.0133	5,341	8,246,534	88.08	
1000	Residential-Total	Sep	30	582,921	1,510,833	2.59	92	0.0476	831,630	679,203	0.0127	86	1,466,537	2.52	
1000	Residential-Total	Oct	31	584,344	2,615,089	4.48	341	0.0476	861,449	1,753,640	0.0088	348	2,651,087	4.54	
1000	Residential-Total	Nov	30	585,209	4,670,110	7.98	545	0.0476	834,894	3,835,216	0.0120	626	5,240,114	8.95	
1000	Residential-Total	Dec	31	586,159	8,713,248	14.86	968	0.0476	864,124	7,849,123	0.0138	932	8,421,338	14.37	
1000	Residential-Total	Jan	31	586,371	9,285,308	15.84	1070	0.0476	864,437	8,420,871	0.0134	1077	9,340,398	15.93	
1000	Residential-Total	Feb	28	586,697	9,662,684	16.47	1041	0.0476	781,216	8,881,468	0.0145	918	8,613,288	14.68	
1000	Residential-Total	Mar	31	586,779	5,720,564	9.75	615	0.0476	865,038	4,855,526	0.0135	732	6,644,299	11.32	
1000	Residential-Total	Apr	30	586,163	3,469,382	5.92	422	0.0476	836,255	2,633,127	0.0106	404	3,357,069	5.73	
1000	Residential-Total	May	31	583,604	2,354,864	4.04	256	0.0476	860,358	1,494,506	0.0100	172	1,864,479	3.19	
1000	Residential-Total	Jun	30	582,650	934,901	1.60	22	0.0476	831,243	103,658	0.0081	33	986,730	1.69	
1000	Residential-Total	Jul	31	582,232	890,098	1.53	1	0.0476	858,335	-	-	4	858,335	1.47	
1000	Residential-Total	Aug	31	581,370	825,301	1.42	0	0.0476	857,064	-	-	9	857,064	1.47	
1000	Residential Total	Total	365	584,542	50,652,382	86.47	5,373	0.0476	10,146,045	40,506,337	0.0129	5,341	50,300,739	85.87	
1000	Commercial SGS Retail	Sep	30	31,125	143,384	4.61	92	0.1025	95,675	47,709	0.0167	86	140,273	4.51	
1000	Commercial SGS Retail	Oct	31	31,668	241,533	7.63	341	0.1025	100,589	140,944	0.0131	348	244,426	7.72	
1000	Commercial SGS Retail	Nov	30	31,842	465,127	14.61	545	0.1025	97,879	367,248	0.0212	626	519,709	16.32	
1000	Commercial SGS Retail	Dec	31	31,944	959,942	30.05	968	0.1025	101,466	858,476	0.0278	932	928,015	29.05	
1000	Commercial SGS Retail	Jan	31	31,985	1,073,843	33.57	1070	0.1025	101,596	972,247	0.0284	1077	1,080,204	33.77	
1000	Commercial SGS Retail	Feb	28	32,123	1,151,919	35.86	1041	0.1025	92,160	1,059,759	0.0317	918	1,026,703	31.96	
1000	Commercial SGS Retail	Mar	31	32,195	676,295	21.01	615	0.1025	102,263	574,032	0.0290	732	785,501	24.40	
1000	Commercial SGS Retail	Apr	30	32,141	380,408	11.84	422	0.1025	98,798	281,610	0.0208	404	368,397	11.46	
1000	Commercial SGS Retail	May	31	32,003	237,482	7.42	256	0.1025	101,653	135,829	0.0166	172	192,913	6.03	
1000	Commercial SGS Retail	Jun	30	31,916	97,617	3.06	22	0.1025	98,107	(490)	(0.0007)	33	97,371	3.05	
1000	Commercial SGS Retail	Jul	31	31,755	102,882	3.24	1	0.1025	100,866	-	-	4	100,866	3.18	
1000	Commercial SGS Retail	Aug	31	31,735	98,785	3.11	0	0.1025	100,802	-	-	9	100,802	3.18	
1000	Commercial SGS Retail	Total	365	31,869	5,629,218	176.00	5,373	0.1025	1,191,855	4,437,364	0.0259	5,341	5,585,180	174.62	

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

			Sep 2020-Aug 2021											
Company	Rate Class	Month	Yr 1				Yr 1 HDD	Yr 1		Yr1		Normal HDD	Yr 1 Norm Vol	Yr 1 Norm UPC
			Days	Yr 1 Cust	Yr 1 Vol	Yr 1 UPC		BL/Cust/Day	Yr 1 BL	Yr 1 HL	HL/Cust/HDD			
1000	Commercial SGS Transport	Sep	30	12,878	86,693	6.73	92	0.1724	66,616	20,077	0.0169	86	85,384	6.63
1000	Commercial SGS Transport	Oct	31	12,960	146,522	11.31	341	0.1724	69,275	77,246	0.0175	348	148,107	11.43
1000	Commercial SGS Transport	Nov	30	12,897	280,025	21.71	545	0.1724	66,715	213,310	0.0303	626	311,728	24.17
1000	Commercial SGS Transport	Dec	31	12,850	609,895	47.46	968	0.1724	68,687	541,208	0.0435	932	589,767	45.90
1000	Commercial SGS Transport	Jan	31	12,801	667,874	52.17	1070	0.1724	68,425	599,448	0.0438	1077	671,795	52.48
1000	Commercial SGS Transport	Feb	28	12,698	768,923	60.55	1041	0.1724	61,306	707,617	0.0535	918	685,314	53.97
1000	Commercial SGS Transport	Mar	31	12,658	473,400	37.40	615	0.1724	67,661	405,739	0.0521	732	550,589	43.50
1000	Commercial SGS Transport	Apr	30	12,576	278,516	22.15	422	0.1724	65,054	213,462	0.0402	404	269,411	21.42
1000	Commercial SGS Transport	May	31	12,598	180,812	14.35	256	0.1724	67,340	113,472	0.0352	172	143,579	11.40
1000	Commercial SGS Transport	Jun	30	12,540	86,278	6.88	22	0.1724	64,868	21,410	0.0776	33	96,983	7.73
1000	Commercial SGS Transport	Jul	31	12,504	67,170	5.37	1	0.1724	66,838	-	-	4	66,838	5.35
1000	Commercial SGS Transport	Aug	31	12,595	66,992	5.32	0	0.1724	67,324	-	-	9	67,324	5.35
1000	Commercial SGS Transport	Total	365	12,713	3,713,101	291.41	5,373	0.1724	800,111	2,912,990	0.0426	5,341	3,686,821	289.32
1000	Commercial MGS Retail	Sep	30	1,565	120,756	77.16	92	1.6005	75,146	45,610	0.3168	86	117,781	75.26
1000	Commercial MGS Retail	Oct	31	1,368	155,454	113.64	341	1.6005	67,876	87,578	0.1877	348	157,252	114.95
1000	Commercial MGS Retail	Nov	30	1,396	251,049	179.83	545	1.6005	67,031	184,018	0.2419	626	278,398	199.43
1000	Commercial MGS Retail	Dec	31	1,407	425,241	302.23	968	1.6005	69,811	355,430	0.2610	932	412,023	292.84
1000	Commercial MGS Retail	Jan	31	1,416	444,602	313.98	1070	1.6005	70,258	374,344	0.2471	1077	447,051	315.71
1000	Commercial MGS Retail	Feb	28	1,422	521,327	366.62	1041	1.6005	63,727	457,600	0.3091	918	467,259	328.59
1000	Commercial MGS Retail	Mar	31	1,436	307,546	214.17	615	1.6005	71,250	236,296	0.2676	732	352,499	245.47
1000	Commercial MGS Retail	Apr	30	1,442	185,177	128.42	422	1.6005	69,240	115,938	0.1905	404	180,232	124.99
1000	Commercial MGS Retail	May	31	1,434	128,724	89.77	256	1.6005	71,151	57,573	0.1568	172	109,833	76.59
1000	Commercial MGS Retail	Jun	30	1,440	63,486	44.09	22	1.6005	69,144	(5,657)	(0.1786)	33	60,658	42.12
1000	Commercial MGS Retail	Jul	31	1,435	73,023	50.89	1	1.6005	71,200	-	-	4	71,200	49.62
1000	Commercial MGS Retail	Aug	31	1,437	69,476	48.35	0	1.6005	71,300	-	-	9	71,300	49.62
1000	Commercial MGS Retail	Total	365	1,433	2,745,861	1,929.14	5,373	1.6005	837,133	1,908,729	0.2479	5,341	2,725,485	1,915.19
1000	Commercial MGS Transport	Sep	30	3,650	385,747	105.68	92	2.8398	310,956	74,791	0.2227	86	380,869	104.35
1000	Commercial MGS Transport	Oct	31	3,348	602,781	180.04	341	2.8398	294,735	308,046	0.2698	348	609,104	181.93
1000	Commercial MGS Transport	Nov	30	3,361	970,903	288.87	545	2.8398	286,335	684,568	0.3737	626	1,072,646	319.14
1000	Commercial MGS Transport	Dec	31	3,359	1,737,124	517.16	968	2.8398	295,703	1,441,421	0.4433	932	1,683,518	501.20
1000	Commercial MGS Transport	Jan	31	3,363	1,912,662	568.74	1070	2.8398	296,056	1,616,607	0.4493	1077	1,923,238	571.88
1000	Commercial MGS Transport	Feb	28	3,363	2,003,716	595.81	1041	2.8398	267,405	1,736,311	0.4960	918	1,798,561	534.81
1000	Commercial MGS Transport	Mar	31	3,357	1,344,522	400.51	615	2.8398	295,527	1,048,995	0.5081	732	1,544,087	459.96
1000	Commercial MGS Transport	Apr	30	3,347	937,342	280.05	422	2.8398	285,142	652,199	0.4618	404	909,523	271.74
1000	Commercial MGS Transport	May	31	3,349	663,055	197.99	256	2.8398	294,823	368,232	0.4295	172	542,229	161.91
1000	Commercial MGS Transport	Jun	30	3,344	373,133	111.58	22	2.8398	284,887	88,246	1.1995	33	417,256	124.78
1000	Commercial MGS Transport	Jul	31	3,340	306,631	91.81	1	2.8398	294,031	-	-	4	294,031	88.03
1000	Commercial MGS Transport	Aug	31	3,345	281,871	84.27	0	2.8398	294,471	-	-	9	294,471	88.03
1000	Commercial MGS Transport	Total	365	3,377	11,519,485	3,422.51	5,373	2.8398	3,500,071	8,019,414	0.4420	5,341	11,469,532	3,407.76

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

			Sep 2020-Aug 2021												
Company	Rate Class	Month	Yr 1				Yr 1 HDD	Yr 1			Yr1		Normal HDD	Yr 1 Norm	
			Days	Yr 1 Cust	Yr 1 Vol	Yr 1 UPC		BL/Cust/Day	Yr 1 BL	Yr 1 HL	HL/Cust/HDD	Yr 1 Norm Vol		Yr 1 Norm UPC	
1000	Commercial LGS Retail	Sep	30	14	17,892	1,278.00	92	25.7160	10,801	7,091	5.5057	86	17,430	1,244.97	
1000	Commercial LGS Retail	Oct	31	13	20,009	1,539.19	341	25.7160	10,364	9,646	2.1759	348	20,208	1,554.42	
1000	Commercial LGS Retail	Nov	30	14	30,875	2,205.34	545	25.7160	10,801	20,074	2.6309	626	33,858	2,418.44	
1000	Commercial LGS Retail	Dec	31	13	34,673	2,667.13	968	25.7160	10,364	24,309	1.9317	932	33,769	2,597.58	
1000	Commercial LGS Retail	Jan	31	13	43,181	3,321.59	1070	25.7160	10,364	32,817	2.3592	1077	43,395	3,338.11	
1000	Commercial LGS Retail	Feb	28	16	58,377	3,648.54	1041	25.7160	11,521	46,856	2.8131	918	52,840	3,302.52	
1000	Commercial LGS Retail	Mar	31	14	19,702	1,407.30	615	25.7160	11,161	8,541	0.9920	732	21,327	1,523.36	
1000	Commercial LGS Retail	Apr	30	13	22,792	1,753.23	422	25.7160	10,029	12,763	2.3264	404	22,248	1,711.35	
1000	Commercial LGS Retail	May	31	13	17,113	1,316.35	256	25.7160	10,364	6,749	2.0279	172	14,898	1,146.00	
1000	Commercial LGS Retail	Jun	30	14	10,842	774.42	22	25.7160	10,801	41	0.1335	33	10,862	775.89	
1000	Commercial LGS Retail	Jul	31	15	13,113	874.20	1	25.7160	11,958	-	-	4	11,958	797.20	
1000	Commercial LGS Retail	Aug	31	15	10,803	720.19	0	25.7160	11,958	-	-	9	11,958	797.20	
1000	Commercial LGS Retail	Total	365	14	299,370	21,505.46	5,373	25.7160	130,483	168,888	2.2586	5,341	294,750	21,207.04	
1000	Commercial LGS Transport	Sep	30	95	412,535	4,342.47	92	125.1321	356,626	55,908	6.3968	86	408,889	4,304.09	
1000	Commercial LGS Transport	Oct	31	88	501,106	5,694.38	341	125.1321	341,360	159,745	5.3234	348	504,385	5,731.65	
1000	Commercial LGS Transport	Nov	30	87	556,789	6,399.87	545	125.1321	326,595	230,194	4.8549	626	591,001	6,793.12	
1000	Commercial LGS Transport	Dec	31	88	743,766	8,451.89	968	125.1321	341,360	402,406	4.7240	932	728,801	8,281.83	
1000	Commercial LGS Transport	Jan	31	89	875,259	9,834.37	1070	125.1321	345,239	530,020	5.5657	1077	878,726	9,873.33	
1000	Commercial LGS Transport	Feb	28	90	722,777	8,030.86	1041	125.1321	315,333	407,444	4.3489	918	674,635	7,495.95	
1000	Commercial LGS Transport	Mar	31	90	604,381	6,715.34	615	125.1321	349,119	255,262	4.6118	732	652,943	7,254.92	
1000	Commercial LGS Transport	Apr	30	91	562,685	6,183.35	422	125.1321	341,611	221,074	5.7568	404	553,255	6,079.73	
1000	Commercial LGS Transport	May	31	91	523,958	5,757.78	256	125.1321	352,998	170,960	7.3386	172	467,862	5,141.34	
1000	Commercial LGS Transport	Jun	30	92	251,682	2,735.67	22	125.1321	345,365	(93,683)	(46.2859)	33	204,841	2,226.53	
1000	Commercial LGS Transport	Jul	31	91	368,674	4,051.36	1	125.1321	352,998	-	-	4	352,998	3,879.09	
1000	Commercial LGS Transport	Aug	31	90	333,442	3,704.91	0	125.1321	349,119	-	-	9	349,119	3,879.09	
1000	Commercial LGS Transport	Total	365	90	6,457,054	71,902.27	5,373	125.1321	4,117,721	2,339,332	4.8287	5,341	6,367,454	70,940.66	

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

			Sep 2021-Aug 2022											
Company	Rate Class	Month	Yr 2				Yr 2 HDD	Yr 2			Normal HDD	Yr 2 Norm Vol	Yr 2 Norm UPC	
			Days	Yr 2 Cust	Yr 2 Vol	Yr 2 UPC		BL/Cust/Day	Yr 2 BL	Yr 2 HL				HL/Cust/HDD
1000	Residential-Retail (Non-CAP)	Sep	30	457,736	1,027,087	2.24	47	0.0443	608,505	418,582	0.0195	86	1,374,421	3.00
1000	Residential-Retail (Non-CAP)	Oct	31	458,310	1,434,261	3.13	199	0.0443	629,577	804,683	0.0088	348	2,036,762	4.44
1000	Residential-Retail (Non-CAP)	Nov	30	459,369	4,508,384	9.81	728	0.0443	610,676	3,897,708	0.0117	626	3,962,277	8.63
1000	Residential-Retail (Non-CAP)	Dec	31	460,064	5,413,118	11.77	737	0.0443	631,987	4,781,131	0.0141	932	6,678,140	14.52
1000	Residential-Retail (Non-CAP)	Jan	31	461,277	8,584,557	18.61	1277	0.0443	633,653	7,950,903	0.0135	1077	7,339,309	15.91
1000	Residential-Retail (Non-CAP)	Feb	28	462,007	6,514,626	14.10	919	0.0443	573,238	5,941,388	0.0140	918	6,508,161	14.09
1000	Residential-Retail (Non-CAP)	Mar	31	462,879	4,709,780	10.17	682	0.0443	635,854	4,073,926	0.0129	732	5,008,454	10.82
1000	Residential-Retail (Non-CAP)	Apr	30	462,996	3,277,456	7.08	493	0.0443	615,498	2,661,957	0.0117	404	2,796,899	6.04
1000	Residential-Retail (Non-CAP)	May	31	463,601	1,347,442	2.91	123	0.0443	636,846	710,596	0.0125	172	1,630,525	3.52
1000	Residential-Retail (Non-CAP)	Jun	30	464,363	680,952	1.47	18	0.0443	617,315	63,637	0.0076	33	733,982	1.58
1000	Residential-Retail (Non-CAP)	Jul	31	465,225	649,181	1.40	0	0.0443	639,077	-	-	4	639,077	1.37
1000	Residential-Retail (Non-CAP)	Aug	31	466,113	630,192	1.35	0	0.0443	640,296	-	-	9	640,296	1.37
1000	Residential-Retail (Non-CAP)	Total	365	461,995	38,777,035	84.04	5,223	0.0443	7,472,523	31,304,511	0.0130	5,341	39,348,303	85.29
1000	Residential-Retail (CAP)	Sep	30	34,580	88,415	2.56	47	0.0506	52,485	35,930	0.0221	86	118,230	3.42
1000	Residential-Retail (CAP)	Oct	31	34,306	141,756	4.13	199	0.0506	53,804	87,951	0.0129	348	207,608	6.05
1000	Residential-Retail (CAP)	Nov	30	34,245	434,807	12.70	728	0.0506	51,976	382,831	0.0154	626	381,169	11.13
1000	Residential-Retail (CAP)	Dec	31	34,554	541,716	15.68	737	0.0506	54,193	487,522	0.0191	932	670,707	19.41
1000	Residential-Retail (CAP)	Jan	31	34,090	843,557	24.74	1277	0.0506	53,466	790,091	0.0181	1077	719,815	21.12
1000	Residential-Retail (CAP)	Feb	28	34,037	633,157	18.60	919	0.0506	48,216	584,941	0.0187	918	632,521	18.58
1000	Residential-Retail (CAP)	Mar	31	34,044	457,655	13.44	682	0.0506	53,393	404,261	0.0174	732	487,293	14.31
1000	Residential-Retail (CAP)	Apr	30	33,475	335,566	10.02	493	0.0506	50,807	284,758	0.0173	404	284,159	8.49
1000	Residential-Retail (CAP)	May	31	32,198	135,361	4.20	123	0.0506	50,498	84,862	0.0214	172	169,168	5.25
1000	Residential-Retail (CAP)	Jun	30	31,167	56,938	1.83	18	0.0506	47,304	9,633	0.0172	33	64,966	2.08
1000	Residential-Retail (CAP)	Jul	31	30,823	49,850	1.62	0	0.0506	48,342	-	-	4	48,342	1.57
1000	Residential-Retail (CAP)	Aug	31	30,624	46,522	1.52	0	0.0506	48,030	-	-	9	48,030	1.57
1000	Residential-Retail (CAP)	Total	365	33,179	3,765,297	111.04	5,223	0.0506	612,515	3,152,782	0.0182	5,341	3,832,006	112.99
1000	Residential-Retail Total	Sep	30	492,316	1,115,502	2.27	47	0.0447	660,216	455,286	0.0197	86	1,493,293	3.03
1000	Residential-Retail Total	Oct	31	492,616	1,576,016	3.20	199	0.0447	682,639	893,377	0.0091	348	2,244,927	4.56
1000	Residential-Retail Total	Nov	30	493,614	4,943,192	10.01	728	0.0447	661,957	4,281,235	0.0119	626	4,343,348	8.80
1000	Residential-Retail Total	Dec	31	494,618	5,954,834	12.04	737	0.0447	685,413	5,269,421	0.0145	932	7,349,050	14.86
1000	Residential-Retail Total	Jan	31	495,367	9,428,113	19.03	1277	0.0447	686,451	8,741,662	0.0138	1077	8,059,020	16.27
1000	Residential-Retail Total	Feb	28	496,044	7,147,783	14.41	919	0.0447	620,868	6,526,915	0.0143	918	7,140,681	14.40
1000	Residential-Retail Total	Mar	31	496,923	5,167,434	10.40	682	0.0447	688,607	4,478,827	0.0132	732	5,495,794	11.06
1000	Residential-Retail Total	Apr	30	496,471	3,613,021	7.28	493	0.0447	665,788	2,947,233	0.0120	404	3,080,965	6.21
1000	Residential-Retail Total	May	31	495,799	1,482,802	2.99	123	0.0447	687,050	795,753	0.0130	172	1,799,810	3.63
1000	Residential-Retail Total	Jun	30	495,530	737,890	1.49	18	0.0447	664,526	73,363	0.0082	33	799,026	1.61
1000	Residential-Retail Total	Jul	31	496,048	699,030	1.41	0	0.0447	687,395	-	-	4	687,395	1.39
1000	Residential-Retail Total	Aug	31	496,737	676,714	1.36	0	0.0447	688,350	-	-	9	688,350	1.39
1000	Residential-Retail Total	Total	365	495,174	42,542,332	85.89	5,223	0.0447	8,079,259	34,463,073	0.0133	5,341	43,181,657	87.19

**Weather Normalization of Residential & Commercial
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Peoples Natural Gas Division**

			Sep 2021-Aug 2022											
Company	Rate Class	Month	Yr 2				Yr 2 HDD	Yr 2			Normal HDD	Yr 2 Norm Vol	Yr 2 Norm UPC	
			Days	Yr 2 Cust	Yr 2 Vol	Yr 2 UPC		BL/Cust/Day	Yr 2 BL	Yr 2 HL				HL/Cust/HDD
1000	Residential-Transport	Sep	30	89,404	207,919	2.33	47	0.0461	123,666	84,253	0.0201	86	277,831	3.11
1000	Residential-Transport	Oct	31	90,600	294,992	3.26	199	0.0461	129,497	165,495	0.0092	348	418,905	4.62
1000	Residential-Transport	Nov	30	91,950	946,073	10.29	728	0.0461	127,187	818,886	0.0122	626	831,339	9.04
1000	Residential-Transport	Dec	31	92,015	1,135,760	12.34	737	0.0461	131,520	1,004,240	0.0148	932	1,401,468	15.23
1000	Residential-Transport	Jan	31	91,903	1,780,969	19.38	1277	0.0461	131,360	1,649,610	0.0141	1077	1,522,612	16.57
1000	Residential-Transport	Feb	28	91,608	1,331,937	14.54	919	0.0461	118,267	1,213,670	0.0144	918	1,330,616	14.53
1000	Residential-Transport	Mar	31	90,869	969,417	10.67	682	0.0461	129,882	839,535	0.0135	732	1,030,967	11.35
1000	Residential-Transport	Apr	30	90,362	681,034	7.54	493	0.0461	124,991	556,043	0.0125	404	580,653	6.43
1000	Residential-Transport	May	31	89,691	282,979	3.16	123	0.0461	128,198	154,781	0.0140	172	344,639	3.84
1000	Residential-Transport	Jun	30	89,068	137,472	1.54	18	0.0461	123,201	14,271	0.0089	33	149,364	1.68
1000	Residential-Transport	Jul	31	87,308	127,425	1.46	0	0.0461	124,792	-	-	4	124,792	1.43
1000	Residential-Transport	Aug	31	86,491	120,991	1.40	0	0.0461	123,624	-	-	9	123,624	1.43
1000	Residential-Transport	Total	365	90,106	8,016,967	87.89	5,223	0.0461	1,516,183	6,500,784	0.0138	5,341	8,136,810	89.25
1000	Residential-Total	Sep	30	581,720	1,323,421	2.28	47	0.0449	783,766	539,655	0.0197	86	1,771,220	3.04
1000	Residential-Total	Oct	31	583,216	1,871,008	3.21	199	0.0449	811,974	1,059,034	0.0091	348	2,663,953	4.57
1000	Residential-Total	Nov	30	585,564	5,889,265	10.06	728	0.0449	788,945	5,100,319	0.0120	626	5,174,659	8.84
1000	Residential-Total	Dec	31	586,633	7,090,594	12.09	737	0.0449	816,732	6,273,862	0.0145	932	8,750,571	14.92
1000	Residential-Total	Jan	31	587,270	11,209,083	19.09	1277	0.0449	817,619	10,391,464	0.0139	1077	9,581,602	16.32
1000	Residential-Total	Feb	28	587,652	8,479,720	14.43	919	0.0449	738,975	7,740,745	0.0143	918	8,471,297	14.42
1000	Residential-Total	Mar	31	587,792	6,136,851	10.44	682	0.0449	818,345	5,318,506	0.0133	732	6,526,771	11.10
1000	Residential-Total	Apr	30	586,833	4,294,055	7.32	493	0.0449	790,655	3,503,400	0.0121	404	3,661,595	6.24
1000	Residential-Total	May	31	585,490	1,765,781	3.02	123	0.0449	815,140	950,641	0.0132	172	2,144,491	3.66
1000	Residential-Total	Jun	30	584,598	875,361	1.50	18	0.0449	787,644	87,718	0.0083	33	948,459	1.62
1000	Residential-Total	Jul	31	583,356	826,455	1.42	0	0.0449	812,169	-	-	4	812,169	1.39
1000	Residential-Total	Aug	31	583,228	797,705	1.37	0	0.0449	811,991	-	-	9	811,991	1.39
1000	Residential Total	Total	365	585,279	50,559,299	86.20	5,223	0.0449	9,593,955	40,965,344	0.0134	5,341	51,318,779	87.51
1000	Commercial SGS Retail	Sep	30	31,730	147,590	4.65	47	0.0962	91,570	56,020	0.0376	86	194,075	6.12
1000	Commercial SGS Retail	Oct	31	31,927	190,649	5.97	199	0.0962	95,210	95,440	0.0150	348	262,109	8.21
1000	Commercial SGS Retail	Nov	30	32,162	615,491	19.14	728	0.0962	92,817	522,674	0.0223	626	542,259	16.86
1000	Commercial SGS Retail	Dec	31	32,242	801,820	24.87	737	0.0962	96,149	705,671	0.0297	932	988,531	30.66
1000	Commercial SGS Retail	Jan	31	32,354	1,336,049	41.29	1277	0.0962	96,483	1,239,566	0.0300	1077	1,141,912	35.29
1000	Commercial SGS Retail	Feb	28	32,316	1,063,135	32.90	919	0.0962	87,044	976,092	0.0329	918	1,062,073	32.87
1000	Commercial SGS Retail	Mar	31	32,319	739,242	22.87	682	0.0962	96,379	642,863	0.0292	732	786,372	24.33
1000	Commercial SGS Retail	Apr	30	32,463	508,309	15.66	493	0.0962	93,685	414,624	0.0259	404	433,458	13.35
1000	Commercial SGS Retail	May	31	32,391	198,529	6.13	123	0.0962	96,593	101,935	0.0256	172	239,137	7.38
1000	Commercial SGS Retail	Jun	30	32,367	103,482	3.20	18	0.0962	93,408	10,074	0.0173	33	111,877	3.46
1000	Commercial SGS Retail	Jul	31	32,290	96,782	3.00	0	0.0962	96,292	-	-	4	96,292	2.98
1000	Commercial SGS Retail	Aug	31	34,252	101,653	2.97	0	0.0962	102,143	-	-	9	102,143	2.98
1000	Commercial SGS Retail	Total	365	32,401	5,902,732	182.64	5,223	0.0962	1,137,772	4,764,960	0.0282	5,341	5,960,239	184.49

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

			Sep 2021-Aug 2022											
Company	Rate Class	Month	Yr 2				Yr 2 HDD	Yr 2			Yr 2	Normal HDD	Yr 2 Norm Vol	Yr 2 Norm UPC
			Days	Yr 2 Cust	Yr 2 Vol	Yr 2 UPC		BL/Cust/Day	Yr 2 BL	Yr 2 HL				
1000	Commercial SGS Transport	Sep	30	12,596	89,735	7.12	47	0.1849	69,877	19,858	0.0335	86	106,213	8.43
1000	Commercial SGS Transport	Oct	31	12,582	99,879	7.94	199	0.1849	72,126	27,752	0.0111	348	120,658	9.59
1000	Commercial SGS Transport	Nov	30	12,613	338,892	26.87	728	0.1849	69,972	268,920	0.0293	626	301,214	23.88
1000	Commercial SGS Transport	Dec	31	12,635	506,751	40.11	737	0.1849	72,430	434,321	0.0466	932	621,667	49.20
1000	Commercial SGS Transport	Jan	31	12,590	773,828	61.46	1277	0.1849	72,172	701,656	0.0436	1077	663,937	52.74
1000	Commercial SGS Transport	Feb	28	12,541	692,703	55.24	919	0.1849	64,934	627,769	0.0545	918	692,020	55.18
1000	Commercial SGS Transport	Mar	31	12,455	494,080	39.67	682	0.1849	71,398	422,682	0.0498	732	525,068	42.16
1000	Commercial SGS Transport	Apr	30	12,258	347,602	28.36	493	0.1849	68,002	279,600	0.0463	404	297,127	24.24
1000	Commercial SGS Transport	May	31	12,162	168,653	13.87	123	0.1849	69,719	98,934	0.0661	172	208,066	17.11
1000	Commercial SGS Transport	Jun	30	12,046	78,767	6.54	18	0.1849	66,826	11,941	0.0551	33	88,717	7.36
1000	Commercial SGS Transport	Jul	31	12,016	62,854	5.23	0	0.1849	68,882	-	-	4	68,882	5.73
1000	Commercial SGS Transport	Aug	31	10,003	63,370	6.34	0	0.1849	57,342	-	-	9	57,342	5.73
1000	Commercial SGS Transport	Total	365	12,208	3,717,114	298.73	5,223	0.1849	823,682	2,893,432	0.0454	5,341	3,750,910	301.36
1000	Commercial MGS Retail	Sep	30	1,449	101,723	70.20	47	1.8832	81,864	19,859	0.2916	86	118,202	81.57
1000	Commercial MGS Retail	Oct	31	1,380	137,106	99.35	199	1.8832	80,564	56,542	0.2059	348	179,441	130.03
1000	Commercial MGS Retail	Nov	30	1,415	331,164	234.04	728	1.8832	79,943	251,221	0.2439	626	295,965	209.16
1000	Commercial MGS Retail	Dec	31	1,414	357,760	253.01	737	1.8832	82,549	275,210	0.2641	932	430,577	304.51
1000	Commercial MGS Retail	Jan	31	1,427	582,858	408.45	1277	1.8832	83,308	499,550	0.2741	1077	504,620	353.62
1000	Commercial MGS Retail	Feb	28	1,443	453,769	314.46	919	1.8832	76,090	377,679	0.2848	918	453,358	314.18
1000	Commercial MGS Retail	Mar	31	1,447	339,168	234.39	682	1.8832	84,476	254,693	0.2581	732	357,841	247.30
1000	Commercial MGS Retail	Apr	30	1,451	264,485	182.28	493	1.8832	81,977	182,508	0.2551	404	231,537	159.57
1000	Commercial MGS Retail	May	31	1,457	117,146	80.40	123	1.8832	85,060	32,086	0.1790	172	129,928	89.17
1000	Commercial MGS Retail	Jun	30	1,499	78,904	52.64	18	1.8832	84,689	(5,785)	(0.2144)	33	74,083	49.42
1000	Commercial MGS Retail	Jul	31	1,492	89,955	60.29	0	1.8832	87,103	-	-	4	87,103	58.38
1000	Commercial MGS Retail	Aug	31	1,646	93,241	56.65	0	1.8832	96,093	-	-	9	96,093	58.38
1000	Commercial MGS Retail	Total	365	1,460	2,947,279	2,046.17	5,223	1.8832	1,003,715	1,943,564	0.2549	5,341	2,958,748	2,055.30
1000	Commercial MGS Transport	Sep	30	3,340	376,437	112.71	47	2.8385	284,415	92,022	0.5862	86	452,795	135.57
1000	Commercial MGS Transport	Oct	31	3,319	462,688	139.41	199	2.8385	292,048	170,640	0.2584	348	590,453	177.90
1000	Commercial MGS Transport	Nov	30	3,306	1,189,880	359.92	728	2.8385	281,520	908,360	0.3774	626	1,062,610	321.42
1000	Commercial MGS Transport	Dec	31	3,308	1,492,287	451.11	737	2.8385	291,080	1,201,207	0.4927	932	1,810,110	547.19
1000	Commercial MGS Transport	Jan	31	3,307	2,164,161	654.42	1277	2.8385	290,992	1,873,169	0.4436	1077	1,870,791	565.71
1000	Commercial MGS Transport	Feb	28	3,296	1,847,887	560.65	919	2.8385	261,957	1,585,930	0.5236	918	1,846,162	560.12
1000	Commercial MGS Transport	Mar	31	3,292	1,438,039	436.83	682	2.8385	289,672	1,148,367	0.5115	732	1,522,230	462.40
1000	Commercial MGS Transport	Apr	30	3,291	1,093,567	332.29	493	2.8385	280,242	813,325	0.5013	404	946,740	287.68
1000	Commercial MGS Transport	May	31	3,281	613,986	187.13	123	2.8385	288,704	325,282	0.8060	172	743,570	226.63
1000	Commercial MGS Transport	Jun	30	3,239	342,052	105.60	18	2.8385	275,814	66,237	1.1361	33	397,250	122.65
1000	Commercial MGS Transport	Jul	31	3,238	282,876	87.36	0	2.8385	284,920	-	-	4	284,920	87.99
1000	Commercial MGS Transport	Aug	31	3,082	273,237	88.66	0	2.8385	271,193	-	-	9	271,193	87.99
1000	Commercial MGS Transport	Total	365	3,275	11,577,096	3,516.08	5,223	2.8385	3,392,556	8,184,540	0.4785	5,341	11,798,822	3,583.24

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

			Sep 2021-Aug 2022											
Company	Rate Class	Month	Yr 2				Yr 2 HDD	Yr 2			Normal HDD	Yr 2 Norm Vol	Yr 2 Norm UPC	
			Days	Yr 2 Cust	Yr 2 Vol	Yr 2 UPC		BL/Cust/Day	Yr 2 BL	Yr 2 HL				HL/Cust/HDD
1000	Commercial LGS Retail	Sep	30	15	11,755	783.69	47	37.3720	16,817	(5,062)	(7.1803)	86	7,555	503.65
1000	Commercial LGS Retail	Oct	31	12	20,225	1,685.43	199	37.3720	13,902	6,323	2.6477	348	24,959	2,079.94
1000	Commercial LGS Retail	Nov	30	11	30,413	2,764.84	728	37.3720	12,333	18,080	2.2578	626	27,880	2,534.54
1000	Commercial LGS Retail	Dec	31	8	23,377	2,922.18	737	37.3720	9,268	14,109	2.3930	932	27,111	3,388.82
1000	Commercial LGS Retail	Jan	31	9	27,362	3,040.19	1277	37.3720	10,427	16,935	1.4735	1077	24,709	2,745.49
1000	Commercial LGS Retail	Feb	28	8	18,773	2,346.68	919	37.3720	8,371	10,402	1.4149	918	18,762	2,345.26
1000	Commercial LGS Retail	Mar	31	8	11,354	1,419.21	682	37.3720	9,268	2,085	0.3822	732	11,507	1,438.32
1000	Commercial LGS Retail	Apr	30	8	12,219	1,527.34	493	37.3720	8,969	3,249	0.8239	404	11,632	1,454.01
1000	Commercial LGS Retail	May	31	7	6,360	908.56	123	37.3720	8,110	(1,750)	(2.0323)	172	5,663	808.97
1000	Commercial LGS Retail	Jun	30	8	8,320	1,040.02	18	37.3720	8,969	(649)	(4.5081)	33	7,779	972.39
1000	Commercial LGS Retail	Jul	31	8	6,577	822.13	0	37.3720	9,268	-	-	4	9,268	1,158.53
1000	Commercial LGS Retail	Aug	31	7	10,801	1,542.99	0	37.3720	8,110	-	-	9	8,110	1,158.53
1000	Commercial LGS Retail	Total	365	9	187,537	20,803.24	5,223	37.3720	123,813	63,723	1.3432	5,341	184,935	20,588.48
1000	Commercial LGS Transport	Sep	30	90	430,692	4,785.47	47	111.4932	301,032	129,660	30.6526	86	538,282	5,980.91
1000	Commercial LGS Transport	Oct	31	93	452,063	4,860.89	199	111.4932	321,435	130,628	7.0583	348	549,869	5,912.57
1000	Commercial LGS Transport	Nov	30	96	633,928	6,603.41	728	111.4932	321,100	312,827	4.4761	626	590,097	6,146.85
1000	Commercial LGS Transport	Dec	31	96	711,486	7,411.31	737	111.4932	331,804	379,682	5.3664	932	811,945	8,457.76
1000	Commercial LGS Transport	Jan	31	96	946,615	9,860.57	1277	111.4932	331,804	614,811	5.0151	1077	850,325	8,857.55
1000	Commercial LGS Transport	Feb	28	97	766,743	7,904.57	919	111.4932	302,815	463,928	5.2043	918	766,238	7,899.36
1000	Commercial LGS Transport	Mar	31	97	653,482	6,736.93	682	111.4932	335,260	318,222	4.8103	732	676,812	6,977.45
1000	Commercial LGS Transport	Apr	30	97	629,968	6,494.51	493	111.4932	324,445	305,523	6.3889	404	574,813	5,925.90
1000	Commercial LGS Transport	May	31	97	455,624	4,697.16	123	111.4932	335,260	120,364	10.0884	172	503,574	5,191.49
1000	Commercial LGS Transport	Jun	30	96	350,432	3,650.33	18	111.4932	321,100	29,331	16.9742	33	374,875	3,904.94
1000	Commercial LGS Transport	Jul	31	96	398,863	4,154.82	0	111.4932	331,804	-	-	4	331,804	3,456.29
1000	Commercial LGS Transport	Aug	31	97	268,201	2,764.96	0	111.4932	335,260	-	-	9	335,260	3,456.29
1000	Commercial LGS Transport	Total	365	96	6,698,095	69,924.92	5,223	111.4932	3,893,118	2,804,977	5.6137	5,341	6,903,894	72,167.36

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

Conservation 0.50%

			Sep 2022-Aug 2023														
Company	Rate Class	Month	Yr 3				Yr 3 HDD	Yr 3			Yr 3 HL/Cust/ HDD	Normal HDD	Yr 3 Norm Vol	Yr 3 Norm UPC	3 Yr Avg UPC	3 Yr Avg UPC w/ Conservation	
			Days	Yr 3 Cust	Yr 3 Vol	Yr 3 UPC		BL/Cust/ Day	Yr 3 BL	Yr 3 HL							
1000	Residential-Retail (Non-CAP)	Sep	30	469,768	1,166,990	2.48	94	0.0463	652,629	514,362	0.0116	86	1,123,215	2.39	2.63	2.61	
1000	Residential-Retail (Non-CAP)	Oct	31	472,221	2,513,655	5.32	434	0.0463	677,904	1,835,751	0.0090	348	2,149,889	4.55	4.44	4.42	
1000	Residential-Retail (Non-CAP)	Nov	30	474,326	4,111,927	8.67	621	0.0463	658,961	3,452,966	0.0117	626	4,139,728	8.73	8.68	8.64	
1000	Residential-Retail (Non-CAP)	Dec	31	475,037	7,068,598	14.88	987	0.0463	681,947	6,386,651	0.0136	932	6,712,705	14.13	14.20	14.13	
1000	Residential-Retail (Non-CAP)	Jan	31	475,070	6,344,289	13.35	864	0.0463	681,994	5,662,295	0.0138	1077	7,740,202	16.29	15.93	15.85	
1000	Residential-Retail (Non-CAP)	Feb	28	475,870	5,264,371	11.06	703	0.0463	617,032	4,647,339	0.0139	918	6,685,677	14.05	14.16	14.09	
1000	Residential-Retail (Non-CAP)	Mar	31	476,371	5,284,802	11.09	763	0.0463	683,862	4,600,940	0.0127	732	5,097,870	10.70	10.84	10.78	
1000	Residential-Retail (Non-CAP)	Apr	30	475,448	2,604,948	5.48	376	0.0463	660,520	1,944,429	0.0109	404	2,749,746	5.78	5.79	5.76	
1000	Residential-Retail (Non-CAP)	May	31	474,067	1,525,407	3.22	190	0.0463	680,554	844,853	0.0094	172	1,445,368	3.05	3.22	3.21	
1000	Residential-Retail (Non-CAP)	Jun	30	473,972	695,386	1.47	35	0.0463	658,469	36,917	0.0022	33	693,276	1.46	1.56	1.55	
1000	Residential-Retail (Non-CAP)	Jul	31	473,785	706,585	1.49	0	0.0463	680,150	-	-	4	680,150	1.44	1.42	1.42	
1000	Residential-Retail (Non-CAP)	Aug	31	473,735	653,643	1.38	0	0.0463	680,078	-	-	9	680,078	1.44	1.42	1.42	
1000	Residential-Retail (Non-CAP)	Total	365	474,139	37,940,600	79.90	5,067	0.0463	8,014,099	29,926,501	0.0125	5,341	39,897,904	84.01	84.30	83.88	
1000	Residential-Retail (CAP)	Sep	30	30,425	85,678	2.82	94	0.0520	47,434	38,244	0.0134	86	82,424	2.71	2.97	2.95	
1000	Residential-Retail (CAP)	Oct	31	30,035	234,745	7.82	434	0.0520	48,387	186,359	0.0143	348	197,817	6.59	6.49	6.46	
1000	Residential-Retail (CAP)	Nov	30	29,830	370,692	12.43	621	0.0520	46,506	324,186	0.0175	626	373,302	12.51	11.81	11.75	
1000	Residential-Retail (CAP)	Dec	31	30,107	594,841	19.76	987	0.0520	48,503	546,338	0.0184	932	564,396	18.75	18.98	18.88	
1000	Residential-Retail (CAP)	Jan	31	30,262	531,538	17.56	864	0.0520	48,752	482,786	0.0185	1077	650,558	21.50	20.72	20.61	
1000	Residential-Retail (CAP)	Feb	28	30,268	448,546	14.82	703	0.0520	44,043	404,503	0.0190	918	572,256	18.91	18.71	18.62	
1000	Residential-Retail (CAP)	Mar	31	30,560	454,223	14.86	763	0.0520	49,233	404,990	0.0174	732	437,768	14.32	14.58	14.51	
1000	Residential-Retail (CAP)	Apr	30	30,461	238,757	7.84	376	0.0520	47,490	191,267	0.0167	404	253,001	8.31	8.17	8.13	
1000	Residential-Retail (CAP)	May	31	30,193	140,662	4.66	190	0.0520	48,641	92,021	0.0160	172	131,944	4.37	4.61	4.58	
1000	Residential-Retail (CAP)	Jun	30	29,471	56,456	1.92	35	0.0520	45,947	10,509	0.0102	33	55,855	1.90	2.05	2.04	
1000	Residential-Retail (CAP)	Jul	31	28,625	49,151	1.72	0	0.0520	46,115	-	-	4	46,115	1.61	1.59	1.59	
1000	Residential-Retail (CAP)	Aug	31	28,771	43,314	1.51	0	0.0520	46,350	-	-	9	46,350	1.61	1.59	1.59	
1000	Residential-Retail (CAP)	Total	365	29,917	3,248,605	107.70	5,067	0.0520	567,401	2,681,204	0.0177	5,341	3,411,788	113.08	112.27	111.71	
1000	Residential-Retail Total	Sep	30	500,193	1,252,669	2.50	94	0.0466	699,747	552,921	0.0118	86	1,205,611	2.41	2.65	2.64	
1000	Residential-Retail Total	Oct	31	502,256	2,748,400	5.47	434	0.0466	726,054	2,022,346	0.0093	348	2,347,659	4.67	4.58	4.55	
1000	Residential-Retail Total	Nov	30	504,156	4,482,619	8.89	621	0.0466	705,291	3,777,327	0.0121	626	4,513,032	8.95	8.88	8.84	
1000	Residential-Retail Total	Dec	31	505,144	7,663,438	15.17	987	0.0466	730,229	6,933,209	0.0139	932	7,277,089	14.41	14.52	14.45	
1000	Residential-Retail Total	Jan	31	505,332	6,875,827	13.61	864	0.0466	730,501	6,145,326	0.0141	1077	8,390,821	16.60	16.24	16.16	
1000	Residential-Retail Total	Feb	28	506,138	5,712,918	11.29	703	0.0466	660,860	5,052,058	0.0142	918	7,257,999	14.34	14.46	14.38	
1000	Residential-Retail Total	Mar	31	506,931	5,739,024	11.32	763	0.0466	732,813	5,006,212	0.0129	732	5,535,627	10.92	11.09	11.03	
1000	Residential-Retail Total	Apr	30	505,909	2,843,706	5.62	376	0.0466	707,744	2,135,962	0.0112	404	3,002,767	5.94	5.94	5.92	
1000	Residential-Retail Total	May	31	504,260	1,666,069	3.30	190	0.0466	728,951	937,118	0.0098	172	1,577,290	3.13	3.31	3.30	
1000	Residential-Retail Total	Jun	30	503,443	751,841	1.49	35	0.0466	704,294	47,547	0.0027	33	749,124	1.49	1.59	1.59	
1000	Residential-Retail Total	Jul	31	502,410	755,736	1.50	0	0.0466	726,277	-	-	4	726,277	1.45	1.43	1.43	
1000	Residential-Retail Total	Aug	31	502,506	696,957	1.39	0	0.0466	726,416	-	-	9	726,416	1.45	1.43	1.43	
1000	Residential-Retail Total	Total	365	504,057	41,189,204	81.56	5,067	0.0466	8,579,177	32,610,027	0.0128	5,341	43,309,712	85.75	86.13	85.70	

Conservation 0.50%

**Weather Normalization of Residential & Commercial
Peoples Natural Gas Company LLC
Peoples Natural Gas Division**

			Sep 2022-Aug 2023														
Company	Rate Class	Month	Yr 3				Yr 3 HDD	Yr 3			Yr 3 HL/Cust/HDD	Normal HDD	Yr 3 Norm Vol	Yr 3 Norm UPC	3 Yr Avg UPC	3 Yr Avg UPC w/ Conservation	
			Days	Yr 3 Cust	Yr 3 Vol	Yr 3 UPC		BL/Cust/Day	Yr 3 BL	Yr 3 HL							
1000	Residential-Transport	Sep	30	84,359	218,224	2.59	94	0.0477	120,806	97,418	0.0123	86	209,933	2.49	2.72	2.71	
1000	Residential-Transport	Oct	31	83,745	476,762	5.69	434	0.0477	123,924	352,838	0.0097	348	406,845	4.86	4.73	4.71	
1000	Residential-Transport	Nov	30	83,539	761,205	9.11	621	0.0477	119,632	641,574	0.0124	626	766,371	9.17	9.16	9.11	
1000	Residential-Transport	Dec	31	83,973	1,297,956	15.46	987	0.0477	124,262	1,173,694	0.0142	932	1,232,552	14.68	14.88	14.81	
1000	Residential-Transport	Jan	31	83,784	1,167,001	13.93	864	0.0477	123,982	1,043,019	0.0144	1077	1,424,134	17.00	16.64	16.56	
1000	Residential-Transport	Feb	28	83,313	965,868	11.59	703	0.0477	111,354	854,513	0.0146	918	1,227,205	14.73	14.72	14.65	
1000	Residential-Transport	Mar	31	83,028	959,323	11.55	763	0.0477	122,863	836,459	0.0132	732	925,338	11.14	11.35	11.30	
1000	Residential-Transport	Apr	30	82,465	488,496	5.92	376	0.0477	118,094	370,402	0.0119	404	516,079	6.26	6.20	6.17	
1000	Residential-Transport	May	31	81,472	283,763	3.48	190	0.0477	120,561	163,202	0.0105	172	268,302	3.29	3.47	3.45	
1000	Residential-Transport	Jun	30	81,430	126,164	1.55	35	0.0477	116,612	9,553	0.0034	33	125,618	1.54	1.66	1.66	
1000	Residential-Transport	Jul	31	81,113	124,775	1.54	0	0.0477	120,030	-	-	4	120,030	1.48	1.47	1.46	
1000	Residential-Transport	Aug	31	80,466	114,327	1.42	0	0.0477	119,072	-	-	9	119,072	1.48	1.47	1.46	
1000	Residential-Transport	Total	365	82,724	6,983,864	83.84	5,067	0.0477	1,441,191	5,542,672	0.0132	5,341	7,341,480	88.12	88.48	88.04	
1000	Residential-Total	Sep	30	584,552	1,470,893	2.52	94	0.0468	820,441	650,452	0.0118	86	1,415,535	2.42	2.66	2.65	
1000	Residential-Total	Oct	31	586,001	3,225,162	5.50	434	0.0468	849,891	2,375,272	0.0093	348	2,754,486	4.70	4.60	4.58	
1000	Residential-Total	Nov	30	587,695	5,243,824	8.92	621	0.0468	824,852	4,418,972	0.0121	626	5,279,404	8.98	8.92	8.88	
1000	Residential-Total	Dec	31	589,117	8,961,394	15.21	987	0.0468	854,410	8,106,984	0.0139	932	8,509,637	14.44	14.58	14.50	
1000	Residential-Total	Jan	31	589,116	8,042,828	13.65	864	0.0468	854,408	7,188,420	0.0141	1077	9,814,973	16.66	16.30	16.22	
1000	Residential-Total	Feb	28	589,451	6,678,785	11.33	703	0.0468	772,163	5,906,623	0.0143	918	8,485,221	14.40	14.50	14.42	
1000	Residential-Total	Mar	31	589,959	6,698,347	11.35	763	0.0468	855,631	5,842,716	0.0130	732	6,460,963	10.95	11.13	11.07	
1000	Residential-Total	Apr	30	588,374	3,332,201	5.66	376	0.0468	825,805	2,506,396	0.0113	404	3,518,848	5.98	5.98	5.95	
1000	Residential-Total	May	31	585,732	1,949,832	3.33	190	0.0468	849,501	1,100,332	0.0099	172	1,845,590	3.15	3.34	3.32	
1000	Residential-Total	Jun	30	584,873	878,006	1.50	35	0.0468	820,892	57,114	0.0028	33	874,742	1.50	1.60	1.60	
1000	Residential-Total	Jul	31	583,523	880,510	1.51	0	0.0468	846,297	-	-	4	846,297	1.45	1.44	1.43	
1000	Residential-Total	Aug	31	582,972	811,284	1.39	0	0.0468	845,498	-	-	9	845,498	1.45	1.44	1.43	
1000	Residential Total	Total	365	586,780	48,173,068	81.89	5,067	0.0468	10,019,789	38,153,279	0.0128	5,341	50,651,194	86.09	86.49	86.06	
1000	Commercial SGS Retail	Sep	30	34,548	185,484	5.37	94	0.1029	106,646	78,838	0.0243	86	178,774	5.17	5.27	5.24	
1000	Commercial SGS Retail	Oct	31	34,734	371,050	10.68	434	0.1029	110,794	260,256	0.0173	348	319,478	9.20	8.38	8.33	
1000	Commercial SGS Retail	Nov	30	34,969	649,541	18.57	621	0.1029	107,945	541,596	0.0249	626	653,902	18.70	17.29	17.21	
1000	Commercial SGS Retail	Dec	31	35,068	1,173,488	33.46	987	0.1029	111,859	1,061,629	0.0307	932	1,114,330	31.78	30.50	30.34	
1000	Commercial SGS Retail	Jan	31	35,082	1,128,478	32.17	864	0.1029	111,904	1,016,573	0.0335	1077	1,379,091	39.31	36.13	35.95	
1000	Commercial SGS Retail	Feb	28	35,060	920,487	26.25	703	0.1029	101,011	819,476	0.0332	918	1,171,110	33.40	32.74	32.58	
1000	Commercial SGS Retail	Mar	31	34,999	901,742	25.76	763	0.1029	111,639	790,103	0.0296	732	869,641	24.85	24.53	24.40	
1000	Commercial SGS Retail	Apr	30	34,844	476,559	13.68	376	0.1029	107,560	369,000	0.0282	404	504,038	14.47	13.09	13.03	
1000	Commercial SGS Retail	May	31	34,692	199,528	5.75	190	0.1029	110,660	88,868	0.0135	172	191,109	5.51	6.31	6.27	
1000	Commercial SGS Retail	Jun	30	34,566	116,488	3.37	35	0.1029	106,701	9,787	0.0081	33	115,929	3.35	3.29	3.27	
1000	Commercial SGS Retail	Jul	31	34,460	110,317	3.20	0	0.1029	109,920	-	-	4	109,920	3.19	3.12	3.10	
1000	Commercial SGS Retail	Aug	31	34,377	109,259	3.18	0	0.1029	109,655	-	-	9	109,655	3.19	3.12	3.10	
1000	Commercial SGS Retail	Total	365	34,783	6,342,421	181.45	5,067	0.1029	1,306,296	5,036,125	0.0286	5,341	6,716,977	192.12	183.74	182.83	

Weather Normalization of Residential & Commercial Peoples Natural Gas Company LLC Peoples Natural Gas Division

Conservation 0.50%

			Sep 2022-Aug 2023														
Company	Rate Class	Month	Yr 3				Yr 3 HDD	Yr 3			Yr 3	Normal HDD	Yr 3 Norm	Yr 3 Norm	3 Yr Avg UPC	3 Yr Avg UPC w/ Conservation	
			Days	Yr 3 Cust	Yr 3 Vol	Yr 3 UPC		BL/Cust/ Day	Yr 3 BL	Yr 3 HL	HL/Cust/ HDD		Vol	UPC			
1000	Commercial SGS Transport	Sep	30	9,735	70,010	7.19	94	0.1931	56,402	13,608	0.0149	86	68,852	7.07	7.38	7.34	
1000	Commercial SGS Transport	Oct	31	9,615	139,521	14.51	434	0.1931	57,563	81,957	0.0196	348	123,280	12.82	11.28	11.22	
1000	Commercial SGS Transport	Nov	30	9,569	245,209	25.63	621	0.1931	55,440	189,769	0.0319	626	246,737	25.79	24.61	24.49	
1000	Commercial SGS Transport	Dec	31	9,601	490,025	51.04	987	0.1931	57,480	432,545	0.0456	932	465,922	48.53	47.88	47.64	
1000	Commercial SGS Transport	Jan	31	9,587	471,722	49.20	864	0.1931	57,396	414,326	0.0500	1077	573,865	59.86	55.02	54.75	
1000	Commercial SGS Transport	Feb	28	9,621	411,670	42.79	703	0.1931	52,025	359,645	0.0532	918	521,661	54.22	54.46	54.19	
1000	Commercial SGS Transport	Mar	31	9,644	392,975	40.75	763	0.1931	57,737	335,238	0.0456	732	379,355	39.34	41.66	41.46	
1000	Commercial SGS Transport	Apr	30	9,676	226,823	23.44	376	0.1931	56,060	170,763	0.0469	404	239,540	24.76	23.47	23.36	
1000	Commercial SGS Transport	May	31	9,718	140,168	14.42	190	0.1931	58,180	81,988	0.0444	172	132,401	13.62	14.04	13.97	
1000	Commercial SGS Transport	Jun	30	9,741	78,982	8.11	35	0.1931	56,437	22,545	0.0661	33	77,693	7.98	7.69	7.65	
1000	Commercial SGS Transport	Jul	31	9,749	58,109	5.96	0	0.1931	58,366	-	-	4	58,366	5.99	5.69	5.66	
1000	Commercial SGS Transport	Aug	31	9,727	58,491	6.01	0	0.1931	58,234	-	-	9	58,234	5.99	5.69	5.66	
1000	Commercial SGS Transport	Total	365	9,665	2,783,705	289.06	5,067	0.1931	681,320	2,102,385	0.0429	5,341	2,945,906	305.95	298.88	297.38	
1000	Commercial MGS Retail	Sep	30	1,683	156,549	93.02	94	1.7841	90,079	66,470	0.4202	86	150,892	89.66	82.16	81.75	
1000	Commercial MGS Retail	Oct	31	1,730	239,799	138.61	434	1.7841	95,682	144,118	0.1919	348	211,241	122.10	122.36	121.75	
1000	Commercial MGS Retail	Nov	30	1,765	312,976	177.32	621	1.7841	94,468	218,508	0.1994	626	314,736	178.32	195.64	194.66	
1000	Commercial MGS Retail	Dec	31	1,754	563,972	321.53	987	1.7841	97,009	466,963	0.2697	932	537,951	306.70	301.35	299.84	
1000	Commercial MGS Retail	Jan	31	1,739	526,931	303.01	864	1.7841	96,179	430,751	0.2867	1077	633,123	364.07	344.47	342.75	
1000	Commercial MGS Retail	Feb	28	1,727	414,485	240.00	703	1.7841	86,272	328,212	0.2703	918	514,862	298.13	313.63	312.06	
1000	Commercial MGS Retail	Mar	31	1,740	417,781	240.10	763	1.7841	96,235	321,547	0.2422	732	404,717	232.60	241.79	240.58	
1000	Commercial MGS Retail	Apr	30	1,727	243,884	141.22	376	1.7841	92,434	151,450	0.2332	404	255,163	147.75	144.10	143.38	
1000	Commercial MGS Retail	May	31	1,661	133,216	80.20	190	1.7841	91,865	41,350	0.1310	172	129,298	77.84	81.20	80.80	
1000	Commercial MGS Retail	Jun	30	1,648	91,925	55.78	35	1.7841	88,206	3,719	0.0645	33	91,713	55.65	49.07	48.82	
1000	Commercial MGS Retail	Jul	31	1,648	94,250	57.19	0	1.7841	91,146	-	-	4	91,146	55.31	54.43	54.16	
1000	Commercial MGS Retail	Aug	31	1,636	87,379	53.41	0	1.7841	90,483	-	-	9	90,483	55.31	54.43	54.16	
1000	Commercial MGS Retail	Total	365	1,705	3,283,148	1,901.40	5,067	1.7841	1,110,059	2,173,089	0.2516	5,341	3,425,325	1,983.43	1,984.64	1,974.72	
1000	Commercial MGS Transport	Sep	30	3,044	387,513	127.30	94	2.8833	263,306	124,207	0.4341	86	376,943	123.83	121.25	120.64	
1000	Commercial MGS Transport	Oct	31	3,136	684,138	218.16	434	2.8833	280,306	403,831	0.2967	348	604,116	192.64	184.16	183.24	
1000	Commercial MGS Transport	Nov	30	3,162	1,063,387	336.30	621	2.8833	273,513	789,874	0.4023	626	1,069,747	338.31	326.29	324.66	
1000	Commercial MGS Transport	Dec	31	3,185	1,783,332	559.92	987	2.8833	284,686	1,498,645	0.4767	932	1,699,820	533.70	527.36	524.72	
1000	Commercial MGS Transport	Jan	31	3,208	1,696,371	528.79	864	2.8833	286,742	1,409,629	0.5086	1077	2,043,884	637.12	591.57	588.61	
1000	Commercial MGS Transport	Feb	28	3,225	1,481,263	459.31	703	2.8833	260,365	1,220,897	0.5385	918	1,854,652	575.09	556.67	553.89	
1000	Commercial MGS Transport	Mar	31	3,223	1,435,175	445.29	763	2.8833	288,083	1,147,092	0.4665	732	1,388,569	430.83	451.06	448.81	
1000	Commercial MGS Transport	Apr	30	3,236	917,661	283.58	376	2.8833	279,914	637,747	0.5241	404	965,153	298.25	285.89	284.46	
1000	Commercial MGS Transport	May	31	3,262	606,042	185.79	190	2.8833	291,569	314,473	0.5074	172	576,250	176.66	188.40	187.46	
1000	Commercial MGS Transport	Jun	30	3,283	367,770	112.02	35	2.8833	283,980	83,790	0.7292	33	362,982	110.56	119.33	118.73	
1000	Commercial MGS Transport	Jul	31	3,276	300,559	91.75	0	2.8833	292,820	-	-	4	292,820	89.38	88.47	88.03	
1000	Commercial MGS Transport	Aug	31	3,288	286,154	87.03	0	2.8833	293,893	-	-	9	293,893	89.38	88.47	88.03	
1000	Commercial MGS Transport	Total	365	3,211	11,009,364	3,435.24	5,067	2.8833	3,379,178	7,630,186	0.4690	5,341	11,528,829	3,595.76	3,528.92	3,511.28	

Weather Normalization of Residential & Commercial Peoples Natural Gas Company LLC Peoples Natural Gas Division

Conservation 0.50%

			Sep 2022-Aug 2023														
Company	Rate Class	Month	Yr 3				Yr 3 HDD	Yr 3			Yr 3 HL	Yr 3 HL/Cust/HDD	Normal HDD	Yr 3 Norm Vol	Yr 3 Norm UPC	3 Yr Avg UPC	3 Yr Avg UPC w/ Conservation
			Days	Yr 3 Cust	Yr 3 Vol	Yr 3 UPC		BL/Cust/ Day	Yr 3 BL	Yr 3 HL							
1000	Commercial LGS Retail	Sep	30	8	19,663	2,457.93	94	51.4442	12,347	7,317	9.7298	86	19,041	2,380.09	1,376.24	1,369.36	
1000	Commercial LGS Retail	Oct	31	6	14,862	2,477.06	434	51.4442	9,569	5,294	2.0329	348	13,813	2,302.23	1,978.86	1,968.97	
1000	Commercial LGS Retail	Nov	30	7	29,582	4,225.96	621	51.4442	10,803	18,778	4.3199	626	29,733	4,247.56	3,066.85	3,051.51	
1000	Commercial LGS Retail	Dec	31	6	27,542	4,590.28	987	51.4442	9,569	17,973	3.0350	932	26,540	4,423.36	3,469.92	3,452.57	
1000	Commercial LGS Retail	Jan	31	6	18,555	3,092.53	864	51.4442	9,569	8,987	1.7335	1077	20,771	3,461.77	3,181.79	3,165.88	
1000	Commercial LGS Retail	Feb	28	6	17,107	2,851.16	703	51.4442	8,643	8,464	2.0067	918	19,696	3,282.61	2,976.80	2,961.91	
1000	Commercial LGS Retail	Mar	31	6	17,087	2,847.89	763	51.4442	9,569	7,519	1.6424	732	16,782	2,796.98	1,919.55	1,909.96	
1000	Commercial LGS Retail	Apr	30	6	12,942	2,157.05	376	51.4442	9,260	3,682	1.6322	404	13,216	2,202.75	1,789.37	1,780.42	
1000	Commercial LGS Retail	May	31	6	8,801	1,466.77	190	51.4442	9,569	(768)	(0.6737)	172	8,873	1,478.90	1,144.62	1,138.90	
1000	Commercial LGS Retail	Jun	30	7	7,969	1,138.37	35	51.4442	10,803	(2,835)	(11.5702)	33	8,131	1,161.51	969.93	965.08	
1000	Commercial LGS Retail	Jul	31	6	11,310	1,885.05	0	51.4442	9,569	-	-	4	9,569	1,594.77	1,183.50	1,177.58	
1000	Commercial LGS Retail	Aug	31	6	7,827	1,304.49	0	51.4442	9,569	-	-	9	9,569	1,594.77	1,183.50	1,177.58	
1000	Commercial LGS Retail	Total	365	6	193,247	30,494.54	5,067	51.4442	118,836	74,411	2.3188	5,341	195,733	30,927.28	24,240.93	24,119.73	
1000	Commercial LGS Transport	Sep	30	96	458,332	4,774.29	94	110.0549	316,958	141,374	15.6664	86	446,300	4,648.96	4,977.99	4,953.10	
1000	Commercial LGS Transport	Oct	31	95	559,744	5,892.05	434	110.0549	324,112	235,633	5.7151	348	513,052	5,400.55	5,681.59	5,653.18	
1000	Commercial LGS Transport	Nov	30	96	603,905	6,290.68	621	110.0549	316,958	286,947	4.8133	626	606,216	6,314.75	6,418.24	6,386.15	
1000	Commercial LGS Transport	Dec	31	97	825,563	8,510.96	987	110.0549	330,935	494,628	5.1664	932	798,000	8,226.81	8,322.13	8,280.52	
1000	Commercial LGS Transport	Jan	31	97	846,143	8,723.12	864	110.0549	330,935	515,208	6.1475	1077	973,156	10,032.53	9,587.80	9,539.87	
1000	Commercial LGS Transport	Feb	28	97	637,630	6,573.50	703	110.0549	298,909	338,720	4.9672	918	741,221	7,641.46	7,678.92	7,640.53	
1000	Commercial LGS Transport	Mar	31	97	671,620	6,923.92	763	110.0549	330,935	340,685	4.6032	732	657,778	6,781.22	7,004.53	6,969.51	
1000	Commercial LGS Transport	Apr	30	97	606,504	6,252.62	376	110.0549	320,260	286,244	7.8483	404	627,820	6,472.37	6,159.33	6,128.54	
1000	Commercial LGS Transport	May	31	97	470,781	4,853.41	190	110.0549	330,935	139,846	7.5880	172	457,533	4,716.83	5,016.55	4,991.47	
1000	Commercial LGS Transport	Jun	30	96	395,251	4,117.19	35	110.0549	316,958	78,292	23.3013	33	390,777	4,070.59	3,400.69	3,383.68	
1000	Commercial LGS Transport	Jul	31	97	283,201	2,919.60	0	110.0549	330,935	-	-	4	330,935	3,411.70	3,582.36	3,564.45	
1000	Commercial LGS Transport	Aug	31	97	378,669	3,903.81	0	110.0549	330,935	-	-	9	330,935	3,411.70	3,582.36	3,564.45	
1000	Commercial LGS Transport	Total	365	97	6,737,344	69,735.16	5,067	110.0549	3,879,767	2,857,577	5.8391	5,341	6,873,724	71,129.48	71,412.50	71,055.44	

Pittsburgh HDD History
NATIONAL WEATHER SERVICE PITTSBURGH PA

Monthly Total HDD for Pittsburgh Area, PA (ThreadEx)

Year	Annual HDD	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2020	5162	918	907	596	515	265	15	0	0	92	341	545	968
2021	5138	1070	1041	615	422	256	22	1	0	47	199	728	737
2022	5648	1277	919	682	493	123	18	0	0	94	434	621	987
2023	2963	864	703	763	376	190	35	0	0	32			

Year	Annual HDD	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Rate Case Normal HDD's	5,341	1,077	918	732	404	172	33	4	9	86	348	626	932

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.9**

RR 9. Identify the historical data source(s) for each dependent and independent variable utilized to develop the econometric models of gas demands for each forecasted customer group.

* * * * *

Refer to the response to Exhibit VI.I.RR.8 (Exhibit 19 RR-8).

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.10**

RR 10. Identify the source(s) and supporting documentation for the FTY value of each independent variable which required forecasting in the Company’s gas demand models.

* * * * *

Customer counts are based on actuals reported from the Company’s billing system for the HTY (September 2022-August 2023). Customer growth for FTY is calculated in Ex 3, Schedule 15 Attachment H.

Throughput for Residential, Commercial SGS, and Commercial MGS is reported from the Company’s billing system and is normalized using a 3-year Use per Customer (UPC) average. Weather data is supplied by the National Oceanic and Atmospheric Administration (NOAA). Normal HDD’s used are the average of the 20-year average (2003 – 2022) and a 65-year regression (1958 – 2022) prepared Black and Veatch.

Commercial LGS and all Industrial throughput is reported from the Company’s billing system. HTY throughput is reviewed with the internal large volume sales team and adjusted for any known changes.

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.11**

RR 11. Please provide in hard copy and on a computer diskette in Lotus 1-2-3, QuattroPro or other spreadsheet format, the dependent and independent variable databases relied upon to produce the Company's gas demand models. For variables based on averages, include the observations which comprise the average (e.g., gas prices).

* * * * *

Residential, Small (1 – 1,000 mcf / year) and medium (1,001 – 25,000 mcf / year) commercial volumes were projected by weather normalizing the historic test year to 5,341 heating degree days (“HDDs”) to forecast normal weather. 5,341 HDDs is derived by averaging a 20-year average with a 65-year regression for the periods ending December 31, 2022 as obtained from the National Oceanographic Atmospheric Association (“NOAA”).

All industrial and large (25,000 mcf / year and above) commercial volumes are generally not significantly impacted by weather, so using historical usage patterns for this class of customer is more indicative of future usage. Forecasts were generated using the historic test year usage for these groups. The Company then utilized the input of our sales representatives to incorporate significant known changes in usage patterns.

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

Refer to the response to Exhibit No.19, RR-8 for the residential and small and medium commercial calculations.

**Peoples Natural Gas Company LLC
Standard Data Request
Exhibit VI.I.RR.12**

RR 12. In the form identical to the previous question, please provide a database for all independent variables which were analyzed by the Company, but exclude from the filed gas demand models.

* * * * *

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

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

- RR 13. For each customer receiving service at less than the maximum applicable tariff rate, please provide.
- a. actual consumption for the two most recent calendar years;
 - b. actual consumption for the HTY and the most recent twelve month period for which data is available
 - c. the currently applicable rate;
 - d. an explanation for the rate discount.

* * * * *

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

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

RR 14. Please provide a copy of the Company's detailed capital budgets for the preceding and current calendar years which underlie the projected test year capital additions in this case.

* * * * *

Please reference page 2 for capital expenditure information.

	2022			2023		
	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>
Lines & Services	\$ 341,783,334	\$ 28,751,569	\$ 370,534,904	\$ 411,576,219	\$ 25,886,497	\$ 437,462,717
M & R Stations	\$ 9,269,237	\$ 2,162,235	\$ 11,431,472	\$ 10,748,944	\$ 2,681,056	\$ 13,430,000
Metering	\$ 6,015,883	\$ 597,774	\$ 6,613,657	\$ 9,397,157	\$ 889,227	\$ 10,286,383
Tools/Fleet	\$ 10,722,357	\$ 2,401,092	\$ 13,123,448	\$ 16,191,440	\$ 440,460	\$ 16,631,900
TOTAL	\$ 367,790,811	\$ 33,912,671	\$ 401,703,481	\$ 447,913,760	\$ 29,897,240	\$ 477,811,000
Other Maintenance/Compliance Spend	\$ 11,589,106	\$ 729,895	\$ 12,319,001	\$ 8,941,995	\$ 1,270,005	\$ 10,212,000
Sustaining*	\$ 10,612,102	\$ 6,908,593	\$ 17,520,694	\$ 18,466,960	\$ 2,642,947	\$ 21,109,907
IT Projects	\$ 10,064,312	\$ 1,072,282	\$ 11,136,594	\$ 13,711,200	\$ 1,597,180	\$ 15,308,380
Grand Total	\$ 400,056,330	\$ 42,623,440	\$ 442,679,770	\$ 489,033,915	\$ 35,407,372	\$ 524,441,287

	FTY Plan - 9/23-8/24			FPFTY Plan - 9/24-9/25		
	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>
Lines & Services	\$ 428,900,451	\$ 20,271,829	\$ 449,172,280	\$ 516,893,212	\$ 22,757,921	\$ 539,651,133
M & R Stations	\$ 10,923,120	\$ 2,301,780	\$ 13,224,900	\$ 15,661,680	\$ 2,850,420	\$ 18,512,100
Metering	\$ 22,104,779	\$ 2,695,471	\$ 24,800,250	\$ 23,855,368	\$ 3,123,366	\$ 26,978,734
Tools/Fleet	\$ 12,026,649	\$ 1,363,347	\$ 13,389,996	\$ 12,414,935	\$ 1,221,174	\$ 13,636,109
TOTAL	\$ 473,954,999	\$ 26,632,427	\$ 500,587,426	\$ 568,825,195	\$ 29,952,881	\$ 598,778,076
Other Maintenance/Compliance Spend	\$ 6,479,509	\$ 1,629,953	\$ 8,109,462	\$ 8,503,370	\$ 2,344,023	\$ 10,847,394
Sustaining*	\$ 22,249,496	\$ 1,265,644	\$ 23,515,139	\$ 19,677,700	\$ 951,184	\$ 20,628,884
IT Projects	\$ 12,124,211	\$ 2,630,160	\$ 14,754,370	\$ 7,775,122	\$ 2,692,723	\$ 10,467,846
Grand Total	\$ 514,808,214	\$ 32,158,184	\$ 546,966,398	\$ 604,781,388	\$ 35,940,811	\$ 640,722,199

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

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

RR 15. Please provide a variance or other similar report comparing actual and budgeted construction expenditures at the conclusion of each budget period for the past three years and as of the most recent data available.

* * * * *

Please refer to the attachments for three years of history and a current update.

	A 2020 Actuals			B 2020 Plan			C = B - A 2020 Variance			% Var to Total
	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	
Lines & Services	\$ 207,726,401	\$ 16,288,640	\$ 224,015,042	\$ 243,296,398	\$ 17,228,709	\$ 260,525,107	\$ 35,569,997	\$ 940,069	\$ 36,510,065	14.0%
M & R Stations	\$ 6,785,766	\$ 788,486	\$ 7,574,252	\$ 3,299,997	\$ 700,000	\$ 3,999,997	\$ (3,485,769)	\$ (88,486)	\$ (3,574,255)	-89.4%
Metering	\$ 7,547,054	\$ 650,963	\$ 8,198,017	\$ 11,151,749	\$ 1,780,748	\$ 12,932,497	\$ 3,604,695	\$ 1,129,785	\$ 4,734,480	36.6%
Tools/Fleet	\$ 14,882,860	\$ 2,139,288	\$ 17,022,148	\$ 13,838,194	\$ 2,620,692	\$ 16,458,886	\$ (1,044,666)	\$ 481,404	\$ (563,262)	-3.4%
Bar Coding/Mapping Tech	\$ (13,005)	\$ (1,466)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 236,929,076	\$ 19,865,911	\$ 256,809,459	\$ 271,586,338	\$ 22,330,149	\$ 293,916,487	\$ 34,644,257	\$ 2,462,771	\$ 37,107,028	12.6%
Other Maintenance/Compliance Spend	\$ 2,837,532	\$ 288,013	\$ 3,125,545	\$ 8,872,341	\$ 1,691,943	\$ 10,564,284	\$ 6,034,809	\$ 1,403,930	\$ 7,438,739	70.4%
Sustaining*	\$ 9,476,010	\$ 294,300	\$ 9,770,310	\$ 8,908,770	\$ 516,593	\$ 9,425,363	\$ (567,240)	\$ 222,293	\$ (344,947)	-3.7%
IT Projects	\$ 10,977,624	\$ 1,162,781	\$ 12,140,405	\$ 18,502,647	\$ 2,018,357	\$ 20,521,004	\$ 7,525,023	\$ 855,576	\$ 8,380,599	40.8%
AMR	\$ 13,096,832	\$ -	\$ 13,096,832	\$ 24,250,000	\$ -	\$ 24,250,000	\$ 11,153,168	\$ -	\$ 11,153,168	46.0%
Grand Total	\$ 273,317,074	\$ 21,611,006	\$ 294,942,552	\$ 332,120,096	\$ 26,557,042	\$ 358,677,138	\$ 58,790,017	\$ 4,944,569	\$ 63,734,587	17.8%

	A 2021 Actuals			B 2021 Plan			C = B - A 2021 Variance			% Var to Total
	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	
Lines & Services	\$ 256,927,842	\$ 20,085,205	\$ 277,013,047	\$ 277,276,126	\$ 17,847,704	\$ 295,123,830	\$ 20,348,284	\$ (2,237,501)	\$ 18,110,783	6.1%
M & R Stations	\$ 9,646,871	\$ 3,048,721	\$ 12,695,593	\$ 6,941,210	\$ 1,900,000	\$ 8,841,210	\$ (2,705,661)	\$ (1,148,721)	\$ (3,854,383)	-43.6%
Metering	\$ 8,148,120	\$ 663,975	\$ 8,812,095	\$ 9,608,632	\$ 1,786,701	\$ 11,395,333	\$ 1,460,512	\$ 1,122,726	\$ 2,583,238	22.7%
Tools/Fleet	\$ 14,135,166	\$ 2,304,242	\$ 16,439,408	\$ 9,404,441	\$ 2,454,997	\$ 11,859,438	\$ (4,730,725)	\$ 150,755	\$ (4,579,970)	-38.6%
Bar Coding/Mapping Tech	\$ 188	\$ -	\$ 188	\$ -	\$ -	\$ -	\$ (188)	\$ -	\$ (188)	
TOTAL	\$ 288,858,000	\$ 26,102,143	\$ 314,960,144	\$ 303,230,409	\$ 23,989,402	\$ 327,219,811	\$ 14,372,221	\$ (2,112,741)	\$ 12,259,479	3.7%
Other Maintenance/Compliance Spend	\$ 8,294,429	\$ 649,430	\$ 8,943,859	\$ 12,298,530	\$ 1,308,950	\$ 13,607,480	\$ 4,004,101	\$ 659,520	\$ 4,663,621	34.3%
Sustaining*	\$ 13,526,541	\$ 582,023	\$ 14,108,564	\$ 10,266,755	\$ 1,370,958	\$ 11,637,713	\$ (3,259,786)	\$ 788,935	\$ (2,470,851)	-21.2%
IT Projects	\$ 18,090,631	\$ 1,865,200	\$ 19,955,831	\$ 15,871,150	\$ 1,571,375	\$ 17,442,525	\$ (2,219,481)	\$ (293,825)	\$ (2,513,306)	-14.4%
AMR	\$ 188	\$ -	\$ 188	\$ -	\$ -	\$ -	\$ (188)	\$ -	\$ (188)	0.0%
Grand Total	\$ 328,769,789	\$ 29,198,797	\$ 357,968,586	\$ 341,666,844	\$ 28,240,685	\$ 369,907,529	\$ 12,896,867	\$ (958,112)	\$ 11,938,754	3.2%

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

	<u>A</u> 2022 Actuals			<u>B</u> 2022 Plan			<u>C = B - A</u> 2022 Variance			<u>% Var to Total</u>
	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>	
Lines & Services	\$ 341,783,334	\$ 28,751,569	\$ 370,534,904	\$ 319,796,027	\$ 14,555,114	\$ 334,351,141	\$ (21,987,307)	\$ (14,196,455)	\$ (36,183,763)	-10.8%
M & R Stations	\$ 9,269,237	\$ 2,162,235	\$ 11,431,472	\$ 6,900,000	\$ 2,700,000	\$ 9,600,000	\$ (2,369,237)	\$ 537,765	\$ (1,831,472)	-19.1%
Metering	\$ 6,015,883	\$ 597,774	\$ 6,613,657	\$ 10,837,972	\$ 1,670,886	\$ 12,508,858	\$ 4,822,089	\$ 1,073,112	\$ 5,895,201	47.1%
Tools/Fleet	\$ 10,722,357	\$ 2,401,092	\$ 13,123,448	\$ 11,293,035	\$ 2,571,000	\$ 13,864,035	\$ 570,678	\$ 169,908	\$ 740,587	5.3%
TOTAL	\$ 367,790,811	\$ 33,912,671	\$ 401,703,481	\$ 348,827,034	\$ 21,497,000	\$ 370,324,034	\$ (18,963,777)	\$ (12,415,671)	\$ (31,379,447)	-8.5%
Other Maintenance/Compliance Spend	\$ 11,589,106	\$ 729,895	\$ 12,319,001	\$ 6,479,576	\$ 1,410,674	\$ 7,890,250	\$ (5,109,530)	\$ 680,779	\$ (4,428,751)	-56.1%
Sustaining*	\$ 9,455,193	\$ 1,152,937	\$ 10,608,131	\$ 10,945,018	\$ 1,970,876	\$ 12,915,894	\$ 1,489,825	\$ 817,939	\$ 2,307,763	17.9%
IT Projects	\$ 10,064,312	\$ 1,072,282	\$ 11,136,594	\$ 10,882,253	\$ 1,262,948	\$ 12,145,201	\$ 817,941	\$ 190,666	\$ 1,008,607	8.3%
Grand Total	\$ 398,899,422	\$ 36,867,785	\$ 435,767,207	\$ 377,133,881	\$ 26,141,498	\$ 403,275,379	\$ (21,765,541)	\$ (10,726,287)	\$ (32,491,828)	-8.1%
2023 August Year to Date	<u>A</u>			<u>B</u>			<u>C = B - A</u>			
	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>	<u>PNG</u>	<u>PGC</u>	<u>Combined</u>	<u>% Var to Total</u>
	<u>2023 Actuals</u>			<u>2023 Plan</u>			<u>2023 Variance</u>			
Lines & Services	\$ 287,917,797	\$ 18,108,877	\$ 306,026,674	\$ 241,716,431	\$ 10,251,826	\$ 251,968,257	\$ (46,201,366)	\$ (7,857,052)	\$ (54,058,417)	-21.5%
M & R Stations	\$ 8,951,349	\$ 2,232,691	\$ 11,184,040	\$ 4,824,679	\$ 1,964,621	\$ 6,789,300	\$ (4,126,670)	\$ (268,070)	\$ (4,394,740)	-64.7%
Metering	\$ 3,733,152	\$ 353,258	\$ 4,086,410	\$ 6,187,264	\$ 739,341	\$ 6,926,605	\$ 2,454,112	\$ 386,083	\$ 2,840,195	41.0%
Tools/Fleet	\$ 4,678,027	\$ 127,258	\$ 4,805,284	\$ 10,094,655	\$ 1,260,700	\$ 11,355,355	\$ 5,416,628	\$ 1,133,442	\$ 6,550,071	57.7%
TOTAL	\$ 305,280,325	\$ 20,822,083	\$ 326,102,408	\$ 262,823,029	\$ 14,216,487	\$ 277,039,516	\$ (42,457,296)	\$ (6,605,596)	\$ (49,062,892)	-17.7%
Other Maintenance/Compliance Spend	\$ 5,561,707	\$ 789,913	\$ 6,351,619	\$ 3,609,184	\$ 1,081,916	\$ 4,691,100	\$ (1,952,522)	\$ 292,003	\$ (1,660,519)	-35.4%
Sustaining*	\$ 6,334,961	\$ 906,645	\$ 7,241,606	\$ 12,623,149	\$ 1,339,867	\$ 13,963,016	\$ 6,288,188	\$ 433,222	\$ 6,721,410	48.1%
IT Projects	\$ 9,290,592	\$ 1,082,235	\$ 10,372,827	\$ 8,000,000	\$ 2,014,401	\$ 10,014,401	\$ (1,290,592)	\$ 932,165	\$ (358,426)	-3.6%
Grand Total	\$ 326,467,585	\$ 23,600,876	\$ 350,068,461	\$ 287,055,363	\$ 18,652,670	\$ 305,708,033	\$ (39,412,222)	\$ (4,948,205)	\$ (44,360,428)	-14.5%

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

Peoples Natural Gas Company LLC
 § Exhibit VI.I

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

* * * * *

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

Account Description	2020	2021	2022
Migration Rider Revenues	\$ (1)	\$ -	\$ (0)
Over/Under Recovery Revenues	\$ 317,264	\$ 302,665	\$ 1,050
Over/Under Recovery Revenues - Unbilled	\$ 46,329	\$ (46,329)	\$ -
Over/Under Recovery Revenues - Repair Tax	\$ -	\$ (661,506)	\$ 1,398,579
Pooling & Metering	\$ 204,772	\$ 184,937	\$ 187,012
Production & Gathering	\$ 197,405	\$ 296,974	\$ 563,293
Off - System Sales	\$ 4,346,563	\$ 8,720,876	\$ 23,718,193
Other Miscellaneous Revenues	\$ 308,268	\$ 500,068	\$ 338,432
	<u>\$ 5,420,601</u>	<u>\$ 9,297,685</u>	<u>\$ 26,206,559</u>

Peoples Gas Company LLC
Other Gas Revenues - FERC 495
 by Calendar Year

Account Description	2020	2021	2022
Other Miscellaneous Revenues	\$ 275	\$ 300	\$ 276
Pooling & Metering	\$ 218,849	\$ 227,812	\$ 243,457
Royalties	\$ 918	\$ 2,208	\$ 5,938
	<u>\$ 220,042</u>	<u>\$ 230,320</u>	<u>\$ 249,670</u>

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

- RR 17. For those items for which data is available, please provide the following actual monthly balance by account for the historic and future test periods to present;
- a. depreciable utility plant in service;
 - b. nondepreciable utility plant in service;
 - c. construction work in progress;
 - d. accumulated deferred income tax;
 - e. materials and supplies;
 - f. customer advances for construction;
 - g. contributions in aid of construction;
 - h. accumulated depreciation;
 - i. prepayments by type;
 - j. customer deposits;
 - k. injury and damages reserve.

* * * * *

Refer to Attachment 1 for each category in total and Attachment 2 for detail of prepayments by type.

Peoples Natural Gas Company LLC
 Combined
 Attachment 1: Exhibit 19, RR-17; page 2 of 7
 Monthly Balances by Account

Month	Combined Depreciable Utility Plant in Service (a)	Combined Nondepreciable Utility Plant in Service (b)	Combined Construction Work in Progress (c)	Combined Accumulated Deferred Income Tax (d)	Combined Material & Supplies (e)	Combined Customer Advances for Construction (f)	Combined Contributions in Aid of Construction (g)	Combined Accumulated Depreciation (h)	Combined Prepayments by Type * (i)	Combined Customer Deposits (j)	Combined Injury & Damages Reserve (k)
Sep-22	\$ 3,866,720,441.92	\$ 2,274,091.37	\$ 129,808,725.02	\$ (303,000,863.36)	\$ 5,486,160.44	\$ (3,244,348.10)	\$ (57,389.00)	\$ (1,258,008,571.20)	\$ 4,139,976.49	\$ (3,964,292.80)	\$ (1,826,128.00)
Oct-22	\$ 3,872,047,459.09	\$ 2,274,091.37	\$ 127,735,900.18	\$ (302,829,256.76)	\$ 5,379,827.02	\$ (3,245,959.15)	\$ (57,389.00)	\$ (1,266,281,565.68)	\$ 3,642,408.56	\$ (4,064,272.08)	\$ (1,426,128.00)
Nov-22	\$ 3,873,075,750.44	\$ 2,274,091.37	\$ 144,254,184.93	\$ (302,829,256.76)	\$ 5,471,789.64	\$ (3,436,213.95)	\$ (57,389.00)	\$ (1,272,352,810.79)	\$ 4,569,243.11	\$ (4,223,653.16)	\$ (1,426,128.00)
Dec-22	\$ 3,860,593,137.49	\$ 2,276,790.31	\$ 133,311,052.67	\$ (355,277,214.76)	\$ 5,675,614.75	\$ (3,484,186.74)	\$ (57,389.00)	\$ (1,261,436,721.94)	\$ 6,317,837.45	\$ (4,297,301.70)	\$ (2,157,751.00)
Jan-23	\$ 3,861,444,353.42	\$ 2,276,790.31	\$ 137,767,490.19	\$ (355,277,214.76)	\$ 5,668,595.21	\$ (3,504,408.11)	\$ -	\$ (1,269,494,403.20)	\$ 5,952,663.74	\$ (4,301,415.33)	\$ (2,157,751.00)
Feb-23	\$ 3,877,547,078.79	\$ 2,276,790.31	\$ 138,444,094.77	\$ (355,277,214.76)	\$ 5,628,888.29	\$ (3,521,193.67)	\$ -	\$ (1,278,169,883.25)	\$ 6,115,827.67	\$ (4,326,488.96)	\$ (2,157,751.00)
Mar-23	\$ 3,895,527,681.75	\$ 2,276,790.31	\$ 147,087,402.19	\$ (424,952,290.95)	\$ 5,597,323.39	\$ (4,001,923.20)	\$ -	\$ (1,279,404,905.85)	\$ 7,648,185.25	\$ (4,267,331.84)	\$ (2,157,751.00)
Apr-23	\$ 3,914,824,557.15	\$ 2,276,790.31	\$ 147,844,494.31	\$ (424,952,290.95)	\$ 5,593,115.42	\$ (3,918,868.42)	\$ -	\$ (1,286,074,316.19)	\$ 6,832,893.25	\$ (3,970,569.47)	\$ (1,889,876.00)
May-23	\$ 3,947,969,512.05	\$ 2,276,790.31	\$ 156,175,393.79	\$ (424,952,290.95)	\$ 5,605,955.58	\$ (3,949,538.42)	\$ -	\$ (1,293,830,371.25)	\$ 6,086,024.25	\$ (3,851,133.29)	\$ (1,345,828.00)
Jun-23	\$ 3,993,137,038.80	\$ 2,276,790.31	\$ 153,302,524.31	\$ (445,388,607.36)	\$ 5,611,315.60	\$ (3,971,342.42)	\$ -	\$ (1,302,263,456.50)	\$ 6,118,675.36	\$ (3,900,798.38)	\$ (1,345,828.00)
Jul-23	\$ 4,008,249,732.97	\$ 2,276,790.31	\$ 155,346,595.98	\$ (445,388,607.36)	\$ 5,547,877.35	\$ (3,973,701.42)	\$ -	\$ (1,310,812,220.11)	\$ 5,447,476.75	\$ (3,829,630.73)	\$ (1,226,128.00)
Aug-23	\$ 4,099,819,260.92	\$ 2,276,790.31	\$ 163,041,631.91	\$ (445,388,607.36)	\$ 5,573,355.62	\$ (4,035,689.42)	\$ (16,452.00)	\$ (1,313,737,295.73)	\$ 6,445,662.13	\$ (3,792,128.92)	\$ (1,226,128.00)

Peoples Natural Gas Company LLC
Peoples Natural Division
Attachment 1: Exhibit 19, RR-17, page 3 of 7
Monthly Balances by Account

Month	Peoples Natural Division Depreciable Utility Plant in Service (a)	Peoples Natural Division Nondepreciable Utility Plant in Service (b)	Peoples Natural Division Construction Work in Progress (c)	Peoples Natural Division Accumulated Deferred Income Tax (d)	Peoples Natural Division Material & Supplies (e)	Peoples Natural Division Customer Advances for Construction (f)	Peoples Natural Division Contributions in Aid of Construction (g)	Peoples Natural Division Accumulated Depreciation (h)	Peoples Natural Division Prepayments by Type * (i)	Peoples Natural Division Customer Deposits (j)	Peoples Natural Division Injury & Damages Reserve (k)
Sep-22	\$ 3,445,044,751.62	\$ 1,732,492.26	\$ 121,243,863.49	\$ (272,873,645.74)	\$ 4,728,238.05	\$ (2,809,337.44)	\$ (54,710.00)	\$ (1,108,371,134.10)	\$ 3,881,693.65	\$ (3,339,292.41)	\$ (1,400,000.00)
Oct-22	\$ 3,449,899,125.70	\$ 1,732,492.26	\$ 118,692,306.15	\$ (272,702,039.14)	\$ 4,635,778.40	\$ (2,810,948.49)	\$ (54,710.00)	\$ (1,115,615,556.30)	\$ 3,365,485.00	\$ (3,428,936.90)	\$ (1,000,000.00)
Nov-22	\$ 3,450,977,230.69	\$ 1,732,492.26	\$ 134,948,086.82	\$ (272,702,039.14)	\$ 4,788,073.11	\$ (3,001,203.29)	\$ (54,710.00)	\$ (1,121,284,228.86)	\$ 4,251,028.81	\$ (3,581,909.90)	\$ (1,000,000.00)
Dec-22	\$ 3,438,828,906.96	\$ 1,732,492.26	\$ 123,839,995.63	\$ (315,667,437.14)	\$ 4,959,241.24	\$ (3,049,176.08)	\$ (54,710.00)	\$ (1,111,219,231.40)	\$ 5,838,441.71	\$ (3,648,897.87)	\$ (1,931,623.00)
Jan-23	\$ 3,439,437,012.95	\$ 1,732,492.26	\$ 127,486,148.91	\$ (315,667,437.14)	\$ 4,943,519.32	\$ (3,069,397.45)	\$ -	\$ (1,118,371,136.25)	\$ 5,553,033.04	\$ (3,657,165.72)	\$ (1,931,623.00)
Feb-23	\$ 3,452,693,591.09	\$ 1,732,492.26	\$ 128,238,908.78	\$ (315,667,437.14)	\$ 4,905,178.35	\$ (3,086,183.01)	\$ -	\$ (1,126,126,554.41)	\$ 5,705,462.73	\$ (3,675,350.75)	\$ (1,931,623.00)
Mar-23	\$ 3,474,232,851.63	\$ 1,732,492.26	\$ 135,682,714.05	\$ (379,092,718.96)	\$ 4,990,677.55	\$ (3,557,576.54)	\$ -	\$ (1,132,168,089.33)	\$ 7,303,592.15	\$ (3,646,230.34)	\$ (1,931,623.00)
Apr-23	\$ 3,491,750,381.72	\$ 1,732,492.26	\$ 136,312,734.91	\$ (379,092,718.96)	\$ 4,988,535.52	\$ (3,474,521.76)	\$ -	\$ (1,138,287,526.21)	\$ 6,511,270.73	\$ (3,375,820.68)	\$ (1,663,748.00)
May-23	\$ 3,523,246,432.03	\$ 1,732,492.26	\$ 143,034,566.56	\$ (379,092,718.96)	\$ 5,018,001.62	\$ (3,505,191.76)	\$ -	\$ (1,145,323,860.16)	\$ 5,799,010.82	\$ (3,269,304.03)	\$ (1,119,700.00)
Jun-23	\$ 3,565,377,047.71	\$ 1,732,492.26	\$ 137,669,657.17	\$ (397,922,745.75)	\$ 5,020,657.34	\$ (3,526,995.76)	\$ -	\$ (1,152,834,976.55)	\$ 5,791,037.74	\$ (3,327,427.27)	\$ (1,119,700.00)
Jul-23	\$ 3,579,701,694.58	\$ 1,732,492.26	\$ 140,025,089.07	\$ (397,922,745.75)	\$ 4,949,818.36	\$ (3,529,354.76)	\$ -	\$ (1,160,553,077.96)	\$ 5,147,888.14	\$ (3,260,198.03)	\$ (1,000,000.00)
Aug-23	\$ 3,666,071,379.19	\$ 1,732,492.26	\$ 147,462,925.52	\$ (397,922,745.75)	\$ 4,988,451.68	\$ (3,607,794.76)	\$ -	\$ (1,162,791,848.57)	\$ 6,156,994.90	\$ (3,227,345.18)	\$ (1,000,000.00)

Peoples Natural Gas Company LLC
Peoples Gas Division
Attachment 1: Exhibit 19, RR-17, page 4 of 7
Monthly Balances by Account

Month	Peoples Gas Division Depreciable Utility Plant in Service	Peoples Gas Division Nondepreciable Utility Plant in Service	Peoples Gas Division Construction Work in Progress	Peoples Gas Division Accumulated Deferred Income Tax	Peoples Gas Division Material & Supplies	Peoples Gas Division Customer Advances for Construction	Peoples Gas Division Contributions in Aid of Construction	Peoples Gas Division Accumulated Depreciation	Peoples Gas Division Prepayments by Type *	Peoples Gas Division Customer Deposits	Peoples Gas Division Injury & Damages Reserve
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Sep-22	\$ 421,675,690.30	\$ 541,599.11	\$ 8,564,861.53	\$ (30,127,217.62)	\$ 757,922.39	\$ (435,010.66)	\$ (2,679.00)	\$ (149,637,437.10)	\$ 258,282.84	\$ (625,000.39)	\$ (426,128.00)
Oct-22	\$ 422,148,333.39	\$ 541,599.11	\$ 9,043,594.03	\$ (30,127,217.62)	\$ 744,048.62	\$ (435,010.66)	\$ (2,679.00)	\$ (150,666,009.38)	\$ 276,923.56	\$ (635,335.18)	\$ (426,128.00)
Nov-22	\$ 422,098,519.75	\$ 541,599.11	\$ 9,306,098.11	\$ (30,127,217.62)	\$ 683,716.53	\$ (435,010.66)	\$ (2,679.00)	\$ (151,068,581.93)	\$ 318,214.30	\$ (641,743.26)	\$ (426,128.00)
Dec-22	\$ 421,764,230.53	\$ 544,298.05	\$ 9,471,057.04	\$ (39,609,777.62)	\$ 716,373.51	\$ (435,010.66)	\$ (2,679.00)	\$ (150,217,490.54)	\$ 479,395.74	\$ (648,403.83)	\$ (226,128.00)
Jan-23	\$ 422,007,340.47	\$ 544,298.05	\$ 10,281,341.28	\$ (39,609,777.62)	\$ 725,075.89	\$ (435,010.66)	\$ -	\$ (151,123,266.95)	\$ 399,630.70	\$ (644,249.61)	\$ (226,128.00)
Feb-23	\$ 424,853,487.70	\$ 544,298.05	\$ 10,205,185.99	\$ (39,609,777.62)	\$ 723,709.94	\$ (435,010.66)	\$ -	\$ (152,043,328.84)	\$ 410,364.94	\$ (651,138.21)	\$ (226,128.00)
Mar-23	\$ 421,294,830.12	\$ 544,298.05	\$ 11,404,688.14	\$ (45,859,571.99)	\$ 606,645.84	\$ (444,346.66)	\$ -	\$ (147,236,816.52)	\$ 344,593.10	\$ (621,101.50)	\$ (226,128.00)
Apr-23	\$ 423,074,175.43	\$ 544,298.05	\$ 11,531,759.40	\$ (45,859,571.99)	\$ 604,579.90	\$ (444,346.66)	\$ -	\$ (147,786,789.98)	\$ 321,622.52	\$ (594,748.79)	\$ (226,128.00)
May-23	\$ 424,723,080.02	\$ 544,298.05	\$ 13,140,827.23	\$ (45,859,571.99)	\$ 587,953.96	\$ (444,346.66)	\$ -	\$ (148,506,511.09)	\$ 287,013.43	\$ (581,829.26)	\$ (226,128.00)
Jun-23	\$ 427,759,991.09	\$ 544,298.05	\$ 15,632,867.14	\$ (47,465,861.61)	\$ 590,658.26	\$ (444,346.66)	\$ -	\$ (149,428,479.95)	\$ 327,637.62	\$ (573,371.11)	\$ (226,128.00)
Jul-23	\$ 428,548,038.39	\$ 544,298.05	\$ 15,321,506.91	\$ (47,465,861.61)	\$ 598,058.99	\$ (444,346.66)	\$ -	\$ (150,259,142.15)	\$ 299,588.61	\$ (569,432.70)	\$ (226,128.00)
Aug-23	\$ 433,747,881.73	\$ 544,298.05	\$ 15,578,706.39	\$ (47,465,861.61)	\$ 584,903.94	\$ (427,894.66)	\$ (16,452.00)	\$ (150,945,447.16)	\$ 288,667.23	\$ (564,783.74)	\$ (226,128.00)

**Peoples Natural Gas Company LLC
Combined**

§ Exhibit No.19 RR.17.i

Attachment 2

Prepayments by Type

Month	Insurance	Maintenance	Leases	Health Insurance	Miscellaneous	FERC 9165000
						Cumulative Balances
Sep-22	\$20,000.00	\$3,123,263.69	\$556,642.18	\$204,472.25	\$235,598.37	\$4,139,976.49
Oct-22	\$20,000.00	\$3,421,351.81	\$288,572.85	\$136,481.52	(\$223,997.62)	\$3,642,408.56
Nov-22	\$20,000.00	\$3,517,510.37	\$288,572.85	\$73,240.79	\$669,919.10	\$4,569,243.11
Dec-22	\$20,000.00	\$5,363,709.18	\$562,368.57	\$0.00	\$371,759.70	\$6,317,837.45
Jan-23	\$20,000.00	\$4,886,591.66	\$288,572.85	\$698,729.13	\$58,770.10	\$5,952,663.74
Feb-23	\$20,000.00	\$4,478,922.31	\$562,368.57	\$635,458.30	\$419,078.49	\$6,115,827.67
Mar-23	\$20,000.00	\$5,051,462.01	\$1,109,960.01	\$574,912.47	\$891,850.76	\$7,648,185.25
Apr-23	\$20,000.00	\$4,725,721.59	\$836,164.29	\$520,616.64	\$730,390.73	\$6,832,893.25
May-23	\$20,000.00	\$4,533,182.60	\$562,368.57	\$456,737.45	\$513,735.63	\$6,086,024.25
Jun-23	\$20,000.00	\$3,730,687.34	\$562,368.57	\$391,562.46	\$1,414,056.99	\$6,118,675.36
Jul-23	\$20,000.00	\$3,275,637.82	\$563,535.25	\$327,652.05	\$1,260,651.63	\$5,447,476.75
Aug-23	\$20,000.00	\$3,143,976.63	\$1,349,589.06	\$262,871.64	\$1,669,224.80	\$6,445,662.13

Peoples Natural Gas Company LLC
Peoples Natural Division
§ Exhibit No.19 RR.17.i
Attachment 2
Prepayments by Type

Month	Insurance	Maintenance	Leases	Health Insurance	Miscellaneous	FERC 9165000 Cumulative Balances
Sep-22	\$20,000.00	\$2,852,324.63	\$556,642.18	\$204,472.25	\$248,254.59	\$3,881,693.65
Oct-22	\$20,000.00	\$3,121,017.53	\$288,572.85	\$136,481.52	(\$200,586.90)	\$3,365,485.00
Nov-22	\$20,000.00	\$3,211,767.66	\$288,572.85	\$73,240.79	\$657,447.51	\$4,251,028.81
Dec-22	\$20,000.00	\$4,883,733.68	\$562,368.57		\$372,339.46	\$5,838,441.71
Jan-23	\$20,000.00	\$4,454,387.10	\$288,572.85	\$698,729.13	\$91,343.96	\$5,553,033.04
Feb-23	\$20,000.00	\$4,086,355.91	\$562,368.57	\$635,458.30	\$401,279.95	\$5,705,462.73
Mar-23	\$20,000.00	\$4,704,045.12	\$1,109,960.01	\$574,912.47	\$894,674.55	\$7,303,592.15
Apr-23	\$20,000.00	\$4,422,142.76	\$836,164.29	\$520,616.64	\$712,347.04	\$6,511,270.73
May-23	\$20,000.00	\$4,280,024.12	\$562,368.57	\$456,737.45	\$479,880.68	\$5,799,010.82
Jun-23	\$20,000.00	\$3,452,228.43	\$562,368.57	\$391,562.46	\$1,364,878.28	\$5,791,037.74
Jul-23	\$20,000.00	\$3,019,253.95	\$563,535.25	\$327,652.05	\$1,217,446.89	\$5,147,888.14
Aug-23	\$20,000.00	\$2,916,660.70	\$1,349,589.06	\$262,871.64	\$1,607,873.50	\$6,156,994.90

Peoples Natural Gas Company LLC**Peoples Gas Division**

§ Exhibit No.19 RR.17.i

Attachment 2**Prepayments by Type**

Month	Insurance	Maintenance	Leases	FERC 9165000		Cumulative Balances
				Health Insurance	Miscellaneous	
Sep-22	\$0.00	\$270,939.06	\$0.00	\$0.00	(\$12,656.22)	\$258,282.84
Oct-22	\$0.00	\$300,334.28	\$0.00	\$0.00	(\$23,410.72)	\$276,923.56
Nov-22	\$0.00	\$305,742.71	\$0.00	\$0.00	\$12,471.59	\$318,214.30
Dec-22	\$0.00	\$479,975.50	\$0.00	\$0.00	(\$579.76)	\$479,395.74
Jan-23	\$0.00	\$432,204.56	\$0.00	\$0.00	(\$32,573.86)	\$399,630.70
Feb-23	\$0.00	\$392,566.40	\$0.00	\$0.00	\$17,798.54	\$410,364.94
Mar-23	\$0.00	\$347,416.89	\$0.00	\$0.00	(\$2,823.79)	\$344,593.10
Apr-23	\$0.00	\$303,578.83	\$0.00	\$0.00	\$18,043.69	\$321,622.52
May-23	\$0.00	\$253,158.48	\$0.00	\$0.00	\$33,854.95	\$287,013.43
Jun-23	\$0.00	\$278,458.91	\$0.00	\$0.00	\$49,178.71	\$327,637.62
Jul-23	\$0.00	\$256,383.87	\$0.00	\$0.00	\$43,204.74	\$299,588.61
Aug-23	\$0.00	\$227,315.93	\$0.00	\$0.00	\$61,351.30	\$288,667.23

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

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

* * * * *

Please see Attachment KMS-1 to the testimony of Krista Snyder for all details on the Lead/Lag Study.

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

RR 19. Please provide the payroll distribution showing the percentage of wages charged to O&M and other categories for each of the preceding three calendar years and the most recent annual period available.

* * * * *

Line No.	Combined	12/31/2020	12/31/2021	12/31/2022	TME 8/31/2023
	Labor				
1	O&M Expense	\$ 86,525,806	\$ 87,129,808	\$ 89,348,174	\$ 90,374,612
2	Capx	\$ 38,482,406	\$ 45,859,700	\$ 51,352,425	\$ 52,733,798
3	Total Gross Labor	<u>\$ 125,008,212</u>	<u>\$ 132,989,507</u>	<u>\$ 140,700,599</u>	<u>\$ 143,108,409</u>
	Capx Percentage	30.78%	34.48%	36.50%	36.85%

Line No.	Peoples Natural Gas Division	12/31/2020	12/31/2021	12/31/2022	TME 8/31/2023
	Labor				
1	O&M Expense	\$ 74,563,018	\$ 75,140,575	\$ 76,868,624	\$ 77,960,671
2	Capx	\$ 34,607,748	\$ 41,197,384	\$ 46,396,551	\$ 47,972,557
3	Total Gross Labor	<u>\$ 109,170,766</u>	<u>\$ 116,337,959</u>	<u>\$ 123,265,175</u>	<u>\$ 125,933,228</u>
	Capx Percentage	31.70%	35.41%	37.64%	38.09%

Line No.	Peoples Gas Division	12/31/2020	12/31/2021	12/31/2022	TME 8/31/2023
	Labor				
1	O&M Expense	\$ 11,962,788	\$ 11,989,232	\$ 12,479,549	\$ 12,413,940
2	Capx	\$ 3,874,658	\$ 4,662,316	\$ 4,955,875	\$ 4,761,241
3	Total Gross Labor	<u>\$ 15,837,446</u>	<u>\$ 16,651,548</u>	<u>\$ 17,435,424</u>	<u>\$ 17,175,181</u>
	Capx Percentage	24.47%	28.00%	28.42%	27.72%

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

RR 20. Please state whether the future test year budgeted labor includes any increases or decreases in the number of employees during the future test year. If increases have been budgeted, please state whether the future test year includes budgeted positions which have not been filled.

* * * * *

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

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

RR 21. Please explain how the Company has treated routine or normal position vacancies which occur as a result of terminations or retirements in its budgeted labor projections.

* * * * *

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

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

RR 22. Please provide the most recent insurance premiums for each type of insurance coverage (i.e., employee benefit and those purchased by the Company) reflected in the Company’s filing. If available, please provide estimated premiums for the subsequent calendar year.

* * * * *

Actual Premiums 2022 - 2023

Type of Coverage	Policy Period	Total Premium	Peoples Natural Gas Division	Peoples Gas Division
			Share of Total Premium	Share of Total Premium
Directors & Officers Liability	10/01/2022 - 09/30/2023	\$ 465,476.00	\$ 345,709.03	\$ 57,020.81
Executives Risk, Crime & Fiduciary Insurance	10/01/2022 - 09/30/2023	94,224.00	69,980.16	11,542.44
Non-Owned Aviation	10/01/2022 - 09/30/2023	9,490.00	7,048.22	1,162.53
Excess Liability Insurance	10/01/2022 - 09/30/2023	4,919,789.79	3,653,927.87	602,674.25
Property Insurance	10/01/2022 - 09/30/2023	504,836.00	374,941.70	61,842.41
Automotive Insurance	10/01/2022 - 09/30/2023	325,749.00	220,043.45	39,936.83
General Commercial Liability Insurance	10/01/2022 - 09/30/2023	913,084.00	678,147.49	111,852.79
Cyber Security Liability Insurance	10/01/2022 - 09/30/2023	398,208.00	337,162.71	33,409.65
Workers' Compensation Insurance	10/01/2022 - 09/30/2023	1,150,239.00	873,606.52	127,676.53
Claims & Brokerage Fees	10/01/2022 - 09/30/2023	283,363.00	215,214.20	31,453.29
Surety Bonds	10/01/2022 - 09/30/2023	65,587.00	56,713.08	7,365.42
Jurisdictional Boiler/Pressure Vessel Inspections	10/01/2022 - 09/30/2023	5,470.00	4,062.57	670.08
Railroad Protective Liability	10/01/2022 - 09/30/2023	3,500.00	2,599.45	428.75
Total Premiums		\$ 9,139,015.79	\$ 6,839,156.45	\$ 1,087,035.77

Note: Policy Period is 10/01/2022 - 9/30/2023 for all policies

Estimated Premiums 2023 - 2024

Type of Coverage	Policy Period	Premiums for FTY	Peoples Natural Gas Division Share of Total Premium	Peoples Gas Division Share of Total Premium
Directors & Officers Liability	10/01/2023 - 09/30/2024	\$ 516,678.36	\$ 383,737.02	\$ 63,293.10
Executives Risk, Crime & Fiduciary Insurance	10/01/2023 - 09/30/2024	104,588.64	77,677.98	12,812.11
Non-Owned Aviation	10/01/2023 - 09/30/2024	10,533.90	7,823.53	1,290.40
Excess Liability Insurance	10/01/2023 - 09/30/2024	5,460,966.66	4,055,859.94	668,968.42
Property Insurance	10/01/2023 - 09/30/2024	560,367.96	416,185.28	68,645.08
Automotive Insurance	10/01/2023 - 09/30/2024	328,281.39	221,754.08	40,247.30
General Commercial Liability Insurance	10/01/2023 - 09/30/2024	1,013,523.24	752,743.71	124,156.60
Cyber Security Liability Insurance	10/01/2023 - 09/30/2024	442,010.88	374,250.61	37,084.71
Workers' Compensation Insurance	10/01/2023 - 09/30/2024	1,079,185.29	819,641.23	119,789.57
Claims & Brokerage Fees	10/01/2023 - 09/30/2024	305,802.78	232,257.21	33,944.11
Surety Bonds	10/01/2023 - 09/30/2024	72,489.66	62,681.81	8,140.59
Jurisdictional Boiler/Pressure Vessel Inspections	10/01/2023 - 09/30/2024	6,071.70	4,509.45	743.78
Railroad Protective Liability	10/01/2023 - 09/30/2024	3,885.00	2,885.39	475.91
Total Premiums		\$ 9,904,385.46	\$ 7,412,007.24	\$ 1,179,591.67

Note: Policy Period is 10/01/2023 - 9/30/2024 for all policies

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

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

* * * * *

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

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

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

* * * * *

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

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

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

* * * * *

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

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

- RR 26. Please provide the following monthly labor data for the year prior to the HTY, the HTY and the FTY through the most recent date available.
- a. number of actual employees broken down between type (e.g., salaried, hourly, union, non-union, temporary, etc.);
 - b. regular payroll broken down between expensed, capitalized and other;
 - c. overtime payroll broken down between expensed, capitalized and other;
 - d. temporary payroll broken down between expensed, capitalized and other; and
 - e. other payroll (specify).

* * * * *

Refer to Page 2 for item a response, Page 3 for Peoples Natural Gas Division b, c, and e responses, Page 4 for Peoples Gas Division b, c, and e responses, and Page 5 for the combined companies b, c, and e responses.

Item d is not applicable.

**Peoples Natural Gas Company LLC
Combined
Schedule of FTE's Between Union and Non-Union**

Prior to Historical Test Year			
Date	Union	Non-Union	Total
9/30/2021	920	500	1,420
10/31/2021	932	498	1,430
11/30/2021	957	503	1,460
12/31/2021	966	503	1,469
1/31/2022	969	497	1,466
2/28/2022	966	499	1,465
3/31/2022	964	500	1,464
4/30/2022	956	502	1,458
5/31/2022	946	502	1,448
6/30/2022	945	500	1,445
7/31/2022	938	501	1,439
8/31/2022	930	497	1,427
Historical Test Year			
Date	Union	Non-Union	Total
9/30/2022	943	491	1,434
10/31/2022	949	490	1,439
11/30/2022	957	496	1,453
12/31/2022	960	488	1,448
1/31/2023	969	457	1,426
2/28/2023	970	458	1,428
3/31/2023	969	458	1,427
4/30/2023	964	455	1,419
5/31/2023	965	461	1,426
6/30/2023	965	456	1,421
7/31/2023	960	457	1,417
8/31/2023	958	454	1,412

Peoples Natural Gas Company LLC

Peoples Natural Gas Division

Schedule of Regular, Overtime & Other Payroll between Expensed and Capitalized

b. Regular

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ 2,811,477	\$ 7,805,261	9/30/2022	\$ 3,226,981	\$ 8,247,076
10/31/2021	\$ 2,741,885	\$ 7,453,643	10/31/2022	\$ 3,112,471	\$ 7,553,823
11/30/2021	\$ 2,960,564	\$ 8,190,073	11/30/2022	\$ 3,163,538	\$ 8,318,410
12/31/2021	\$ 3,103,470	\$ 8,654,984	12/31/2022	\$ 3,151,529	\$ 8,451,797
1/31/2022	\$ 2,903,678	\$ 7,905,416	1/31/2023	\$ 3,179,198	\$ 8,229,466
2/28/2022	\$ 3,199,650	\$ 7,377,596	2/28/2023	\$ 2,919,353	\$ 7,177,042
3/31/2022	\$ 3,493,302	\$ 8,410,950	3/31/2023	\$ 3,632,444	\$ 8,889,035
4/30/2022	\$ 3,073,414	\$ 7,802,188	4/30/2023	\$ 2,922,371	\$ 7,458,879
5/31/2022	\$ 3,176,684	\$ 7,984,458	5/31/2023	\$ 3,492,681	\$ 8,592,973
6/30/2022	\$ 3,096,264	\$ 7,876,392	6/30/2023	\$ 3,277,588	\$ 8,185,860
7/31/2022	\$ 3,002,637	\$ 7,883,480	7/31/2023	\$ 3,092,263	\$ 7,896,142
8/31/2022	\$ 3,492,279	\$ 8,378,355	8/31/2023	\$ 3,617,738	\$ 8,549,830

c. Overtime

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ 310,623	\$ 980,565	9/30/2022	\$ 479,705	\$ 1,138,334
10/31/2021	\$ 520,470	\$ 1,175,993	10/31/2022	\$ 463,385	\$ 1,513,962
11/30/2021	\$ 424,223	\$ 1,594,381	11/30/2022	\$ 449,236	\$ 1,518,230
12/31/2021	\$ 444,995	\$ 1,266,992	12/31/2022	\$ 452,715	\$ 1,314,489
1/31/2022	\$ 259,291	\$ 1,111,521	1/31/2023	\$ 359,077	\$ 1,770,916
2/28/2022	\$ 345,697	\$ 1,840,396	2/28/2023	\$ 479,494	\$ 1,464,267
3/31/2022	\$ 402,167	\$ 996,297	3/31/2023	\$ 516,182	\$ 1,105,504
4/30/2022	\$ 430,736	\$ 1,115,748	4/30/2023	\$ 470,430	\$ 1,259,589
5/31/2022	\$ 490,916	\$ 1,241,224	5/31/2023	\$ 569,335	\$ 1,214,487
6/30/2022	\$ 373,762	\$ 1,112,695	6/30/2023	\$ 511,394	\$ 1,228,825
7/31/2022	\$ 410,889	\$ 1,057,273	7/31/2023	\$ 455,234	\$ 1,191,239
8/31/2022	\$ 567,147	\$ 1,442,511	8/31/2023	\$ 608,369	\$ 1,528,714

e. Other APIP / Incentive

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ 135,816	\$ 678,526	9/30/2022	\$ 51,115	\$ 581,136
10/31/2021	\$ 256,776	\$ 1,152,787	10/31/2022	\$ 143,169	\$ 622,333
11/30/2021	\$ 501,572	\$ 1,036,681	11/30/2022	\$ 613,060	\$ 1,890,904
12/31/2021	\$ 1,076,542	\$ 2,490,119	12/31/2022	\$ 1,051,408	\$ 2,681,404
1/31/2022	\$ 150,136	\$ 753,092	1/31/2023	\$ 150,478	\$ 711,359
2/28/2022	\$ 145,334	\$ 716,977	2/28/2023	\$ 166,098	\$ 696,333
3/31/2022	\$ 168,540	\$ 985,157	3/31/2023	\$ 195,837	\$ 1,140,207
4/30/2022	\$ 167,604	\$ 535,886	4/30/2023	\$ 176,289	\$ 699,715
5/31/2022	\$ 158,448	\$ 563,934	5/31/2023	\$ 240,074	\$ 893,886
6/30/2022	\$ 157,211	\$ 668,216	6/30/2023	\$ 186,052	\$ 740,600
7/31/2022	\$ 208,980	\$ 922,703	7/31/2023	\$ 184,322	\$ 734,190
8/31/2022	\$ 163,473	\$ 750,812	8/31/2023	\$ 211,944	\$ 742,274

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

b. Regular**Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ 519,188	\$ 1,498,678	9/30/2022	\$ 411,069	\$ 1,386,988
10/31/2021	\$ 501,337	\$ 1,453,685	10/31/2022	\$ 464,167	\$ 1,477,971
11/30/2021	\$ 546,427	\$ 1,428,883	11/30/2022	\$ 414,730	\$ 1,391,328
12/31/2021	\$ 541,383	\$ 1,434,797	12/31/2022	\$ 369,030	\$ 1,417,313
1/31/2022	\$ 261,550	\$ 1,360,693	1/31/2023	\$ 355,820	\$ 1,390,796
2/28/2022	\$ 312,778	\$ 1,297,835	2/28/2023	\$ 390,953	\$ 1,341,417
3/31/2022	\$ 450,835	\$ 1,479,659	3/31/2023	\$ 435,791	\$ 1,478,697
4/30/2022	\$ 491,271	\$ 1,443,072	4/30/2023	\$ 420,367	\$ 1,340,156
5/31/2022	\$ 512,942	\$ 1,522,056	5/31/2023	\$ 437,472	\$ 1,450,721
6/30/2022	\$ 615,764	\$ 1,575,142	6/30/2023	\$ 456,077	\$ 1,468,020
7/31/2022	\$ 366,709	\$ 1,222,847	7/31/2023	\$ 408,343	\$ 1,323,394
8/31/2022	\$ 457,967	\$ 1,519,826	8/31/2023	\$ 355,181	\$ 1,369,234

c. Overtime**Prior To**

HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ 53	\$ 6,726	9/30/2022	\$ 15	\$ 5,621
10/31/2021	\$ (2)	\$ 1,034	10/31/2022	\$ 40	\$ 6,126
11/30/2021	\$ 24	\$ 6,890	11/30/2022	\$ 15	\$ 6,902
12/31/2021	\$ 274	\$ 9,228	12/31/2022	\$ 52	\$ 11,721
1/31/2022	\$ (8)	\$ 3,959	1/31/2023	\$ 5	\$ 6,526
2/28/2022	\$ 5	\$ 1,758	2/28/2023	\$ 38	\$ 1,928
3/31/2022	\$ 34	\$ 3,135	3/31/2023	\$ 55	\$ 2,326
4/30/2022	\$ 32	\$ 4,767	4/30/2023	\$ (18)	\$ 5,715
5/31/2022	\$ 23	\$ 5,693	5/31/2023	\$ 7	\$ 9,769
6/30/2022	\$ 205	\$ 5,968	6/30/2023	\$ 29	\$ 8,370
7/31/2022	\$ 132	\$ 5,713	7/31/2023	\$ 27	\$ 6,507
8/31/2022	\$ 22	\$ 6,123	8/31/2023	\$ -	\$ 3,604

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

HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ (10,961)	\$ 21,712	9/30/2022	\$ (4,777)	\$ 15,265
10/31/2021	\$ (10,391)	\$ 40,967	10/31/2022	\$ (9,420)	\$ 15,240
11/30/2021	\$ 20,915	\$ 34,073	11/30/2022	\$ (12,957)	\$ 17,149
12/31/2021	\$ 33,955	\$ 84,732	12/31/2022	\$ (35,324)	\$ 53,635
1/31/2022	\$ (11,270)	\$ 25,486	1/31/2023	\$ (13,181)	\$ 18,714
2/28/2022	\$ (9,986)	\$ 21,101	2/28/2023	\$ (11,288)	\$ 15,593
3/31/2022	\$ (34,194)	\$ 19,654	3/31/2023	\$ (15,666)	\$ 31,882
4/30/2022	\$ (24,065)	\$ 14,857	4/30/2023	\$ (11,636)	\$ 16,766
5/31/2022	\$ 3,377	\$ 21,768	5/31/2023	\$ (12,022)	\$ 20,098
6/30/2022	\$ (8,677)	\$ 21,799	6/30/2023	\$ (13,098)	\$ 19,171
7/31/2022	\$ (13,413)	\$ 24,700	7/31/2023	\$ (11,872)	\$ 19,254
8/31/2022	\$ (13,047)	\$ 22,553	8/31/2023	\$ (7,082)	\$ 21,261

**Peoples Natural Gas Company LLC
Combined**

Schedule of Regular, Overtime & Other Payroll between Expensed and Capitalized

b. Regular

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ 3,330,665	\$ 9,303,940	9/30/2022	\$ 3,638,050	\$ 9,634,064
10/31/2021	\$ 3,243,222	\$ 8,907,328	10/31/2022	\$ 3,576,638	\$ 9,031,795
11/30/2021	\$ 3,506,991	\$ 9,618,955	11/30/2022	\$ 3,578,268	\$ 9,709,738
12/31/2021	\$ 3,644,853	\$ 10,089,781	12/31/2022	\$ 3,520,559	\$ 9,869,110
1/31/2022	\$ 3,165,229	\$ 9,266,109	1/31/2023	\$ 3,535,018	\$ 9,620,263
2/28/2022	\$ 3,512,428	\$ 8,675,431	2/28/2023	\$ 3,310,305	\$ 8,518,459
3/31/2022	\$ 3,944,137	\$ 9,890,608	3/31/2023	\$ 4,068,235	\$ 10,367,733
4/30/2022	\$ 3,564,685	\$ 9,245,260	4/30/2023	\$ 3,342,737	\$ 8,799,035
5/31/2022	\$ 3,689,626	\$ 9,506,514	5/31/2023	\$ 3,930,152	\$ 10,043,694
6/30/2022	\$ 3,712,028	\$ 9,451,534	6/30/2023	\$ 3,733,665	\$ 9,653,880
7/31/2022	\$ 3,369,346	\$ 9,106,327	7/31/2023	\$ 3,500,606	\$ 9,219,536
8/31/2022	\$ 3,950,247	\$ 9,898,181	8/31/2023	\$ 3,972,919	\$ 9,919,065

c. Overtime

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ 310,676	\$ 987,291	9/30/2022	\$ 479,720	\$ 1,143,955
10/31/2021	\$ 520,468	\$ 1,177,027	10/31/2022	\$ 463,425	\$ 1,520,088
11/30/2021	\$ 424,247	\$ 1,601,271	11/30/2022	\$ 449,252	\$ 1,525,132
12/31/2021	\$ 445,270	\$ 1,276,220	12/31/2022	\$ 452,767	\$ 1,326,210
1/31/2022	\$ 259,283	\$ 1,115,479	1/31/2023	\$ 359,082	\$ 1,777,442
2/28/2022	\$ 345,702	\$ 1,842,154	2/28/2023	\$ 479,531	\$ 1,466,196
3/31/2022	\$ 402,201	\$ 999,433	3/31/2023	\$ 516,237	\$ 1,107,830
4/30/2022	\$ 430,768	\$ 1,120,515	4/30/2023	\$ 470,412	\$ 1,265,303
5/31/2022	\$ 490,939	\$ 1,246,916	5/31/2023	\$ 569,343	\$ 1,224,256
6/30/2022	\$ 373,967	\$ 1,118,663	6/30/2023	\$ 511,423	\$ 1,237,196
7/31/2022	\$ 411,021	\$ 1,062,986	7/31/2023	\$ 455,261	\$ 1,197,746
8/31/2022	\$ 567,169	\$ 1,448,634	8/31/2023	\$ 608,369	\$ 1,532,318

e. Other APIP / Incentive

Prior To					
HTY	Capitalized	Expense	HTY	Capitalized	Expense
9/30/2021	\$ 124,855	\$ 700,238	9/30/2022	\$ 46,338	\$ 596,401
10/31/2021	\$ 246,385	\$ 1,193,754	10/31/2022	\$ 133,749	\$ 637,572
11/30/2021	\$ 522,486	\$ 1,070,753	11/30/2022	\$ 600,103	\$ 1,908,053
12/31/2021	\$ 1,110,496	\$ 2,574,852	12/31/2022	\$ 1,016,083	\$ 2,735,039
1/31/2022	\$ 138,866	\$ 778,578	1/31/2023	\$ 137,297	\$ 730,072
2/28/2022	\$ 135,347	\$ 738,078	2/28/2023	\$ 154,810	\$ 711,926
3/31/2022	\$ 134,346	\$ 1,004,812	3/31/2023	\$ 180,171	\$ 1,172,088
4/30/2022	\$ 143,539	\$ 550,743	4/30/2023	\$ 164,653	\$ 716,481
5/31/2022	\$ 161,825	\$ 585,702	5/31/2023	\$ 228,052	\$ 913,984
6/30/2022	\$ 148,535	\$ 690,015	6/30/2023	\$ 172,954	\$ 759,770
7/31/2022	\$ 195,567	\$ 947,404	7/31/2023	\$ 172,451	\$ 753,444
8/31/2022	\$ 150,426	\$ 773,366	8/31/2023	\$ 204,862	\$ 763,535

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

RR 27. Please provide a copy of all incentive compensation and/or bonus plans and provide the level of related payments included in cost of service.

* * * * *

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

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

RR 28. Please provide the percentage wage rate increases granted by the Company by date and employee category for the three most recent calendar years and the current year to date.

* * * * *

Category	2023	2022	2021	2020
Effective Date Non-Union	1-Apr 3.00%	1-Apr 3.25%	1-Apr 3.00%	1-Apr 3.00%
Effective Date Union - 612		1-Nov 2.75%	1-Nov 2.75%	1-Nov 2.75%
Effective Date Union USW Service Company	1-Mar 3.50%	1-Mar 3.50%	1-Mar 3.50%	1-Mar 3.50%
Effective Date Union IBEW	23-Jan 3.00%	23-Jan 3.00%	23-Jan 2.75%	23-Jan 2.75%

*612 Union contract is under negotiation as of 8/31/2023 with an expiration date of 10/31/23

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

RR 29. Please provide an analysis (description, dates and amounts) of any gains or losses on utility property sold for the lesser of the last three years or since the Company's last rate case or anticipated during the FTY. Explain how such amounts have been treated for ratemaking purposes.

* * * * *

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

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

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

RR 30. Please provide the level of each of the following which is included in the Company’s cost of service by separate type and/or payee, which are incurred directly by the Company or are allocated or billed to the Company by affiliates or its parent company.

- a. fines and penalties;
- b. contributions and donations;
- c. membership dues;
- d. lobbying expense;
- e. employee activity costs (e.g., picnics, parties, awards);
- f. investor relations expenses

* * * * *

a. Fines and Penalties:

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

b. Contributions and Donations:

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

c. Membership Dues:

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

d. Lobbying Expense:

The Company is not making a claim for lobbying expense.

e. Employee Activity Costs:

	Peoples Gas Division	Peoples Natural Gas Division	Combined
EMPLOYEE EVENTS	1,191	31,746	32,937
MANAGEMENT LEADERSHIP MEETING	566	4,538	5,105
OTHER	580	71,675	72,255
PARKING LEASES	6,328	131,887	138,215
SERVICE/SAFETY AWARDS	15,649	205,851	221,500
IMMATERIAL	5,976	60,070	66,047
SAFETY-RELATED	3,092	32,024	35,116
Total Employee Activity Costs	\$ 33,383	\$ 537,792	\$ 571,175

f. Investor Relations Expenses:

	Peoples Gas Division	Peoples Natural Gas Division	Combined
BOARD OF DIRECTOR FEES	\$ 32,396	\$ 310,332	\$ 342,728

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

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

* * * * *

Peoples Natural Gas Division

<u>Line No.</u>	<u>Payee & Description</u>
1	<p><u>American Gas Association (AGA)</u> The primary function of AGA is to promote efficient demand and supply growth, operational excellence, in the safe, reliable and efficient delivery of natural gas for distribution and transmission companies.</p>
2	<p><u>Energy Association of Pennsylvania</u> The Energy Association of Pennsylvania is an advocate for its members on policy issues before the General Assembly, the Public Utility Commission, and various other state governmental agencies.</p>
3	<p><u>NACE International</u> NACE International is dedicated to protecting the environment, promoting public safety, and reducing the economic impact of corrosion by advancing the knowledge of corrosion engineering and science.</p>
4	<p><u>Pennsylvania Chamber of Business and Industry</u> The PA Chamber is a frontline advocate pro-business legislation through lobbying, testifying, and tracking bills and regulations. As a member of the Pennsylvania Chamber you receive exclusive access to a wide range of business solutions and money saving programs, opportunities for involvement and grassroots action, information from specialized publications.</p>
5	<p><u>Curate Solutions, Inc.</u> Curate is a civic intelligence company that empowers organizations to monitor risk in local government discussions. It helps companies to stay ahead of policy change within cities, counties, and school districts with AI-</p>

powered local legislative tracking software. Curate scans meeting minutes, agendas, planning, and other documents from more than 12,000 local government entities, helping companies to mitigate risks and spot opportunities.

6

NAFA Fleet Management Association

NAFA is the world's largest membership association for individuals who manage the vehicular fleet and mobility responsibilities for their employers. NAFA propels the fleet and mobility profession through its world-class certification, education, advocacy, and peer-networking programs.

7

Pittsburgh Airport Area Chamber of Commerce

PAACC is a leader in providing and optimizing business growth strategies for professionals in 34 communities, including Moon, Robinson, Findlay, and North Fayette Townships. Its mission is to provide resources and information to advance and maximize economic vitality through advocacy, education and networking to its members and its regional business community.

8

Pittsburgh Region Clean Cities

Pittsburgh Region Clean Cities advances the energy, economic and environmental security of the United States by supporting local actions to reduce petroleum use in transportation. It builds and supports the infrastructure needed for a strong alternative fuel and alternative vehicle market in Western Pennsylvania.

9

University of Pittsburgh – Center for Sustainable Business

The Center for Sustainable Business (CSB) at the University of Pittsburgh aims to promote the adoption of more sustainable business practices. Through innovative research, specialized education and training, and critical thought leadership, the CSB helps companies learn how to leverage their investments in sustainability across all functions of the organization to generate better business and societal outcomes.

10

Chamber of Commerce for Greater Philadelphia

The Chamber serves businesses in 11-county Greater Philadelphia regions, encompassing Southeastern Pennsylvania, Northern Delaware, and Southern New Jersey. It is a leading voice for businesses of all sizes and

industries in the Greater Philadelphia area. They advocate for their members and seek opportunities to drive a pro-growth policy that advances economic development and job creation in the region.

11

US Department of Transportation

The United States Department of Transportation is one of the executive departments of the U.S. federal government. It is headed by the Secretary of Transportation, who reports directly to the President of the United States and is a member of the President's Cabinet. It is responsible for planning and coordinating federal transportation projects. It also sets safety regulations for all major modes of transportation.

12

Pittsburgh Technology Council

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

13

Women's Business Enterprise Center East

An advocate for women business owners and entrepreneurs in Pennsylvania, from Pittsburgh to Philadelphia, as well as Delaware and Southern New Jersey. Advances diversity to promote innovation, open doors, and create partnerships that fuel the economy. Provides a certification standard for women-owned businesses, as well as world-class entrepreneurial training and education – combined with powerful tools and networking opportunities – to help them succeed.

14

Women's Business Enterprise National Council, Inc.

The Women's Business Enterprise National Council (WBENC) is a leading non-profit organization dedicated to helping women-owned businesses thrive. WBENC was founded in 1997 to develop a nationwide standard for women-owned business certification. Since then, the organization has grown to become the largest third-party certifier of businesses owned, controlled, and operated by women in the United States and a leading advocate for women-owned businesses in corporate and government supply chains. A 501c (3) non-profit, WBNEC partners

with fourteen regional partner organizations (see Women's Business Enterprise Center East above) to provide its world-class standard of certification to women-owned businesses throughout the country, and offers programming and resources to help women-owned businesses thrive. Supported by corporate and government members dedicated to supplier diversity and investing in the development of women-owned businesses as suppliers.

Peoples Gas Division

<u>Line No.</u>	<u>Payee & Description</u>
1	<p><u>American Gas Association (AGA)</u> The primary function of AGA is to promote efficient demand and supply growth, operational excellence, in the safe, reliable and efficient delivery of natural gas for distribution and transmission companies.</p>
2	<p><u>Energy Association of Pennsylvania</u> The Energy Association of Pennsylvania is an advocate for its members on policy issues before the General Assembly, the Public Utility Commission, and various other state governmental agencies.</p>
3	<p><u>NACE International</u> NACE International is dedicated to protecting the environment, promoting public safety, and reducing the economic impact of corrosion by advancing the knowledge of corrosion engineering and science.</p>
4	<p><u>Energy Solutions Center, Inc.</u> The Energy Solutions Center (ESC) is a non-profit organization of energy utilities and equipment manufacturers that promotes energy efficient natural gas solutions and systems for use by residential, commercial, and industrial energy users. The Center creates educational and marketing materials, case studies, training manuals, decision analysis software, and other tools and resources designed to enhance the success of those utility customer service professionals responsible for enhancing customer productivity, efficiency, reliability and comfort.</p>
5	<p><u>University of Pittsburgh – Center for Sustainable Business</u></p>

The Center for Sustainable Business (CSB) at the University of Pittsburgh aims to promote the adoption of more sustainable business practices. Through innovative research, specialized education and training, and critical thought leadership, the CSB helps companies learn how to leverage their investments in sustainability across all functions of the organization to generate better business and societal outcomes.

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

RR 32. Please provide the level of payments made to industry organizations included in cost of service along with a description of each payee organization or project.

* * * * *

<u>Line No.</u>	<u>Description</u>	<u>Peoples Natural Gas Division</u>	<u>Peoples Gas Division</u>	<u>Combined</u>
1	American Gas Association (AGA)	\$ 321,849	\$ 182,502	\$ 504,352
2	Curate Solutions, Inc.	11,928	-	11,928
3	Energy Association of Pennsylvania	153,342	15,180	168,522
4	Energy Solutions Center, Inc.	-	14,530	14,530
5	NAFA Fleet Management Association	1,425	-	1,425
6	Pittsburgh Airport Area Chamber of Commerce	1,402	-	1,402
7	Pittsburgh Region Clean Cities	4,000	-	4,000
8	Pennsylvania Chamber of Business and Industry	16,850	-	16,850
9	Pittsburgh Technology Council	9,650	-	9,650
10	University of Pittsburgh - Center for Sustainable Business	13,658	1,343	15,000
11	Chamber of Commerce for Greater Philadelphia	5,000	-	5,000
12	US Department of Transportation	3,935	-	3,935
13	NACE International	8,645	1,749	10,394
14	Women's Business Enterprise Center East	5,000	-	5,000
15	Women's Business Enterprise National Council, Inc.	8,500	-	8,500
16	Other dues and memberships < \$1000	15,543	1,101	16,644
	Total of payments made to industry organizations	\$ 580,726	\$ 216,405	\$ 797,132

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

RR 33. Please provide the following information related to the Company’s membership in AGA:

- a. Cost included in requested cost of service.
- b. Cost excluded from requested cost of service.
- c. Copy of the most recent audit report of AGA expenditures prepared by NARUC.
- d. Most recent correspondence received from AGA which addresses the percentage of dues related to lobbying or other separate activities.
- e. Policy statement, objective, purpose, etc. of AGA.

* * * * *

- a. Costs included in the requested cost of service are \$535,576 (\$476,216 for Peoples Natural Gas Division and \$59,360 for Peoples Gas Division.) for the FPPTY.
- b. Costs excluded from the requested cost of service for the Company’s AGA membership are the lobbying expenses of \$27,314 for the FPPTY.
- c. AGA expenditures are no longer audited by NARUC.
- d. Refer to Attachment A.
- e. Membership in AGA furthers the company’s goals by promoting, distributing, and educating natural gas utility companies and affiliates. Additionally, the AGA promotes efficient demand and supply growth, operational excellence, for the safe, reliable and efficient delivery of natural gas. AGA’s range of programs and services provides a basis for:
 - Addressing common concerns;
 - Protecting the interests of the gas industry;
 - Providing a regulatory voice;
 - Enhancing their operational excellence; and
 - Promoting safe and efficient use of natural gas.

Refer to Attachment B for the AGA’s Mission Statement

AMERICAN GAS ASSOCIATION 2023 and 2022 BUDGETS

Exhibit No. 19, RR-33

Attachment A Page 1 of 1

Respondent: Andrew Wachter

All Programs	\$ 2023 <u>ALLOCATION</u>	% 2023 <u>ALLOCATION</u>	\$ 2022 <u>ALLOCATION</u>	% 2022 <u>ALLOCATION</u>
Communications	\$3,075,000	7.12%	\$3,234,000	7.95%
Energy Markets, Analysis, and Standards	\$4,456,000	10.32%	\$4,403,000	10.82%
General and Administrative	\$10,049,000	23.28%	\$9,963,000	24.49%
General Counsel and Regulatory Affairs	\$3,917,000	9.07%	\$3,637,000	8.94%
Government Affairs, Public Policy, and Advocacy	\$5,937,000	13.75%	\$5,991,000	14.73%
Industry Finance & Administrative Programs	\$1,464,000	3.39%	\$1,540,000	3.79%
Membership and Strategic Development	\$4,940,000	11.44%	\$4,323,000	10.63%
Operations & Engineering	\$9,330,000	21.61%	\$7,586,000	18.65%
Expense Budget *	\$43,168,000	100.00%	\$40,677,000	100.00%

Notes

AGA estimates that lobbying related expenses, as defined under IRC Section 162, will account for 3.4% of member dues in 2023.

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

AGA Mission

Vision Statement

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

Mission Statement

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

Core Strengths

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

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

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

* * * * *

Peoples is not audited by FERC.

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

RR 35. Please provide the annual level of forfeited discounts or late payment charges for the preceding three calendar years. Identify the level of sales revenue with which these are associated.

* * * * *

Peoples Natural Gas Company LLC, Peoples Natural Gas Division
 Exhibit VI.II.RR.35
 Forfeited Discounts
 by Calendar Year

	2022	2021	2020
Forfeited Discounts			
Residential Forfeited Discounts	\$ 4,442,204	\$ 3,034,816	\$ 4,528,608
Commercial Forfeited Discounts	\$ 388,961	\$ 393,334	\$ 462,681
Industrial Forfeited Discounts	\$ 96,432	\$ 85,901	\$ 36,842
Total Forfeited Discounts	\$ 4,927,597	\$ 3,514,051	\$ 5,028,131
Residential			
Residential Sales	\$ 569,906,136	\$ 432,520,829	\$ 387,408,513
Residential Transport	\$ 62,927,714	\$ 63,250,404	\$ 67,416,791
Total Residential Sales & Transport	\$ 632,833,850	\$ 495,771,233	\$ 454,825,304
Commercial			
Commercial Sales	\$ 101,002,800	\$ 68,135,207	\$ 58,038,318
Commercial Transport	\$ 73,844,862	\$ 75,569,887	\$ 72,611,004
Total Commercial Sales & Transport	\$ 174,847,662	\$ 143,705,094	\$ 130,649,322
Industrial			
Industrial Sales	\$ 4,112,401	\$ 2,516,956	\$ 1,657,625
Industrial Transport	\$ 37,725,073	\$ 36,785,356	\$ 32,493,298
Total Industrial Sales & Transport	\$ 41,837,474	\$ 39,302,312	\$ 34,150,923
Total Sales & Transport	\$ 849,518,986	\$ 678,778,639	\$ 619,625,549

Peoples Natural Gas Company LLC, Peoples Gas Division
Exhibit VI.II.RR.35
Forfeited Discounts
by Calendar Year

	2022		2021		2020
Forfeited Discounts					
Residential Forfeited Discounts	\$ 399,106	\$	269,922	\$	438,050
Commercial Forfeited Discounts	\$ 40,901	\$	38,727	\$	49,840
Industrial Forfeited Discounts	\$ 2,635	\$	1,095	\$	4,272
Total Forfeited Discounts	\$ 442,642	\$	309,744	\$	492,162
Residential					
Residential Sales	\$ 75,952,191	\$	58,562,192	\$	53,849,642
Residential Transport	\$ 343,546	\$	347,291	\$	413,385
Total Residential Sales & Transport	\$ 76,295,737	\$	58,909,483	\$	54,263,027
Commercial					
Commercial Sales	\$ 16,280,686	\$	11,928,644	\$	11,430,200
Commercial Transport	\$ 6,345,592	\$	6,085,914	\$	5,379,863
Total Commercial Sales & Transport	\$ 22,626,278	\$	18,014,558	\$	16,810,063
Industrial					
Industrial Sales	\$ 230,238	\$	50,797	\$	49,426
Industrial Transport	\$ 5,112,909	\$	4,626,178	\$	3,951,521
Total Industrial Sales & Transport	\$ 5,343,147	\$	4,676,975	\$	4,000,947
Total Sales & Transport	\$ 104,265,162	\$	81,601,016	\$	75,074,037

Peoples Natural Gas Company LLC, Combined
Exhibit VI.II.RR.35
Forfeited Discounts
by Calendar Year

	<u>2022</u>		<u>2021</u>		<u>2020</u>
Forfeited Discounts					
Residential Forfeited Discounts	\$ 4,841,310	\$	3,304,738	\$	4,966,658
Commercial Forfeited Discounts	\$ 429,862	\$	432,061	\$	512,521
Industrial Forfeited Discounts	\$ 99,067	\$	86,996	\$	41,114
Total Forfeited Discounts	\$ 5,370,239	\$	3,823,795	\$	5,520,293
Residential					
Residential Sales	\$ 645,858,327	\$	491,083,021	\$	441,258,155
Residential Transport	\$ 63,271,260	\$	63,597,695	\$	67,830,176
Total Residential Sales & Transport	\$ 709,129,587	\$	554,680,716	\$	509,088,331
Commercial					
Commercial Sales	\$ 117,283,486	\$	80,063,851	\$	69,468,518
Commercial Transport	\$ 80,190,454	\$	81,655,801	\$	77,990,867
Total Commercial Sales & Transport	\$ 197,473,940	\$	161,719,652	\$	147,459,385
Industrial					
Industrial Sales	\$ 4,342,639	\$	2,567,753	\$	1,707,051
Industrial Transport	\$ 42,837,982	\$	41,411,534	\$	36,444,819
Total Industrial Sales & Transport	\$ 47,180,621	\$	43,979,287	\$	38,151,870
Total Sales & Transport	<u>\$ 953,784,148</u>	\$	<u>760,379,655</u>	\$	<u>694,699,586</u>

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

RR 36. If not reflected in the lead-lag study, please provide a listing of the various types of employee withholdings, garnishments and other employee funds held by the Company for remittance at a later date.

* * * * *

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

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

RR 36. If not reflected in the lead-lag study, please provide a listing of the various types of employee withholdings, garnishments and other employee funds held by the Company for remittance at a later date.

* * * * *

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

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

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

* * * * *

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

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

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

* * * * *

Please refer to the attachments for the SFAS 106 actuarial reports for the PNG and PG OPEB plans and the actuarial study for the PNG and PG pension plans as of December 31, 2022 provided by Willis Towers Watson. The actuarial reports for PNG and PG were prepared in connection with the Essential Utilities, Inc. (parent) actuarial reports.



Essential Utilities, Inc. Nonqualified Pension
Plan

Actuarial Valuation Report
Benefit Cost for Fiscal Year Beginning
January 1, 2023 under US GAAP

March 2023

wtwco.com

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Purposes of valuation

Essential Utilities, Inc. (Essential) engaged Willis Towers Watson US LLC (“WTW”) to value Essential’s nonqualified plan.

As requested by Essential, this report documents the results of an actuarial valuation of the Supplemental Retirement Plan (the Plan) as of January 1, 2023.

The primary purpose of this valuation is to determine the Net Periodic Benefit Cost/(Income) (Benefit Cost), in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715) for the fiscal year ending December 31, 2023. It is anticipated that a separate report will be prepared for year-end financial reporting purposes.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note that there may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.

Section 1 : Summary of key results

1.1 Benefit cost, plan assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning		01/01/2023	01/01/2022
Benefit Cost/ (Income)	Net Periodic Benefit Cost/(Income)	1,675,969	2,743,123
	Benefit Cost/(Income) due to Special Events	0	1,084,278
	Total Benefit Cost/(Income)	1,675,969	3,827,401
Measurement Date		01/01/2023	01/01/2022
Benefit Obligations	Accumulated Benefit Obligation (ABO)	(12,126,352)	(17,129,032)
	Projected Benefit Obligation (PBO)	(16,040,599)	(23,600,772)
Accumulated Other Comprehensive (Income)/Loss (Pre-tax)	Net Prior Service Cost/(Credit)	404,768	740,117
	Net Loss/(Gain)	3,807,570	10,231,936
	Total Accumulated Other Comprehensive (Income)/Loss (pre-tax)	4,212,338	10,972,053
Assumptions	Discount rate	5.51%	2.91%
	Rate of Compensation Increase	4.00%	4.00%
Participant Data	Census Date	01/01/2022	01/01/2021

1.2 Basis for valuation

Appendix A summarizes the assumptions, methods and models used in the valuation. Appendix B summarizes our understanding of the principal provisions of the plan being valued. Both of these appendices include a summary of any changes since the prior valuation. The most recent plan change that impacted benefits reflected in the valuation was effective December 31, 2017. Unless otherwise described below under Subsequent Events, assumptions were selected based on information known as of the measurement date.

Subsequent events

As at the date of this report we are not aware of any subsequent events.

1.3 Census data

All Part A and Part B Qualified Plan participants are potentially eligible for benefits under the Nonqualified Plan. As of January 1, 2022, 10 employees were eligible for benefits under the Nonqualified plan, however 3 employees took a lump sum during the year. Therefore, only 7 employees as of January 1, 2022 are projected to have qualified plan benefits limited by the statutory maximums, participate under Part A of the Qualified Plan and elected to defer compensation, or had their benefit under Part A of the Qualified Plan frozen as of December 31, 2014 or December 31, 2017, and thus have a benefit under this plan. As of January 1, 2022, there are 7 participants receiving benefits from the Nonqualified Plan. Census data as of January 1, 2022 was used to determine obligations.

Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information described below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied on information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by Essential and other persons or organizations designated by Essential. See the Sources of Data and Other Information section of Appendix A for further details. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Essential, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is January 1, 2023. The benefit obligations were measured as of Essential's December 31, 2022 fiscal year end and are based on participant data as of the census date, January 1, 2022.

We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data used for the calculation of the Net Periodic Benefit Cost/(Income) for the fiscal year ending December 31, 2023.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the benefit cost and other financial reporting have been selected by the Company. WTW has evaluated the assumptions used and believes that they do not significantly conflict with what would be reasonable. In addition, we believe that the combined effect of assumptions is expected to have no significant bias. See Appendix A for a description of each significant assumption used and our rationale for concluding that it does not significantly conflict with what would be reasonable. U.S. GAAP requires that each significant assumption "individually represent the best estimate of the plan's future experience solely with respect to that assumption."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by WTW, we believe do not significantly conflict with what would be reasonable. Other actuarial assumptions could also be considered to not significantly conflict with what would be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions, methods and sources of data and other information used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the January 1, 2023 measurement date will change the results shown in this report.

Certain models (as described in ASOP No. 56) were used in preparing the information presented herein. Further information on these models can be found in Appendix A.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated August 24, 2020 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of Essential and its independent accountants in connection with our actuarial valuation of the pension plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. Essential may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require Essential to provide them this report, in which case Essential will use best efforts to notify WTW in advance of this distribution. Further distribution to, or

use by, other parties of all or part of this report is expressly prohibited without WTW's prior written consent. WTW accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

The undersigned are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.



Kevin Halfpenny, FSA, EA
Managing Director, Retirement
March 31, 2023



Jason Rohrer, FSA, EA
Director, Retirement
March 31, 2023



Vi-Zanne Ho, FSA, EA
Associate Director, Retirement
March 31, 2023

Section 2 : Accounting exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	01/01/2023	01/01/2022
A Development of Balance Sheet Asset/(Liability)¹		
1 Projected benefit obligation (PBO)	(16,040,599)	(23,600,772)
2 Fair value of plan assets (FVA)	0	0
3 Net balance sheet asset/(liability)	(16,040,599)	(23,600,772)
B Current and Noncurrent Classification		
1 Noncurrent asset	0	0
2 Current liability	(761,889)	(1,144,560)
3 Noncurrent liability	(15,278,710)	(22,456,212)
4 Net balance sheet asset/(liability)	(16,040,599)	(23,600,772)
C Accumulated Benefit Obligation (ABO)	(12,126,352)	(17,129,032)
D Accumulated Other Comprehensive (Income)/Loss		
1 Net prior service cost/(credit)	404,768	740,117
2 Net loss/(gain)	3,807,570	10,231,936
3 Accumulated other comprehensive (income)/loss ²	4,212,338	10,972,053
E Assumptions and Dates		
1 Discount rate	5.51%	2.91%
2 Rate of compensation increase	4.00%	4.00%
3 Census date	01/01/2022	01/01/2021

¹ Whether any amounts in this table that differ from those disclosed at year-end must be disclosed in subsequent interim financial statements should be determined.

² Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

2.2 Summary of net balances

All monetary amounts shown in US Dollars

A Summary of Prior Service Cost/(Credit) Bases

Measurement Date Established	Original Amount	Net Amount at 01/01/2023	Remaining Amortization Period	Amortization Amount in 2023	Effect of Curtailments	Other Events
01/01/2018	1,215,583	404,768	2.49605	162,163	0	0
Total		404,768		162,163	0	0

All monetary amounts shown in US Dollars

B Summary of Net Loss/(Gain) (see Appendix A for a description of amortization method)

	Net Amount at 01/01/2023 ¹	Amortization Amount in 2023	Effect of Curtailments	Effect of Settlements	Other Events (Identify)
	3,807,570	308,907	0	0	0

¹ Before any immediate recognition on the same date.

2.3 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

Fiscal Year Ending	12/31/2023	12/31/2022
A Total Benefit Cost		
1 Employer service cost	323,923	623,868
2 Interest cost	880,976	688,404
3 Expected return on plan assets	0	0
4 Subtotal	1,204,899	1,312,272
5 Net prior service cost/(credit) amortization	162,163	335,349
6 Net loss/(gain) amortization	308,907	1,095,502
7 Subtotal	471,070	1,430,851
8 Net periodic benefit cost/(income)	1,675,969	2,743,123
9 Curtailment (gain)/loss	0	0
10 Settlement (gain)/loss	0	1,084,278
11 Special/contractual termination benefits	0	0
12 Total benefit cost	1,675,969	3,827,401
B Assumptions (See Appendix A for interim measurements, if any)		
1 Discount rate	5.51%	2.91%
2 Expected long-term rate of return on plan assets	N/A	N/A
3 Rate of compensation increase	4.00%	4.00%
4 Census date	01/01/2022	01/01/2021
C Cash Flows		
		Expected
1 Employer contributions		0
2 Plan participants' contributions		0
3 Benefits paid from Essential assets		761,889
4 Benefits paid from plan assets		0
D Amortization Period		
		7.13324

Appendix A : Statement of actuarial assumptions, methods and data sources

Economic Assumptions

Discount rate	5.51%
Annual rates of increase	
• Salaries	4.00%
• Social Security wage base	3.50%
• Statutory limits on compensation and benefits	3.00%

Demographic Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant
New or rehired employees	It was assumed there will be no new or rehired employees.
Mortality	<p>Base Mortality Table: Male table used for males; female table used for females</p> <ol style="list-style-type: none"> 1. Base table: PRI-2012 2. Base mortality table year: 2012 3. Table type: While Collar 4. Healthy or Disabled: Healthy 5. Table weighting: Benefit 6. Blending of annuitants and non-annuitants: Separate rates for annuitants and non-annuitants <p>Mortality Improvement Scale: Male table used for males; female table used for females</p> <ol style="list-style-type: none"> 1. Base scale: Scale MP-2020 2. Projection type: Generational <p>Mortality for lump sum conversion: Blend 50% male / 50% female of the mortality tables for annuitants as described above</p>

Termination

Rates varying by age

Representative Termination Rates**Percentage leaving during the year**

Age	Rate
0-19	0.00
20-29	0.10
30-34	0.08
35-49	0.05
50-54	0.03

Retirement

For purposes of determining the Service Cost, Projected Benefit Obligation and Accumulated Benefit Obligation, the rates at which active participants retire by age are shown below.

Percentage assumed to retire during the year

Age	Rate
55-56	0.02
57-59	0.05
60-61	0.10
62	0.25
63-64	0.20
65-66	0.30
67	0.50
68+	1.00

Terminated vested participants are assumed to retire at age 65.

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have been eligible to retire
- Deferred vested benefit The later of retirement eligibility or termination of employment
- Retirement benefit Upon termination of employment

Percent married 80%

Spouse age Wife three years younger than husband

Form of payment Lump sum for active participants

Covered pay W-2 earnings (including deferred compensation) increased by the salary increase assumption of 4.00%

Administrative expenses	None
Timing of benefit payments	Annuity payments are assumed to be payable monthly; and on average, at mid-year. Lump sum payments are assumed to be payable at decrement.

Methods

Census date	January 1, 2022
Service cost and projected benefit obligation	<p>The Projected Unit Credit Cost Method is used to determine the present value of the Projected Benefit Obligation and the related current service cost. Under this method, a “projected accrued benefit” is calculated based upon service as of the measurement date and projected future compensation and social security levels at the age at which the employee is assumed to leave active service.</p> <p>Fiscal 2023 pension benefit cost is calculated based on the pension benefit liability at December 31, 2022, which was derived from a roll forward of January 1, 2022 valuation results. Benefit obligations were projected forward to the end of the year, adjusted for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.</p> <p>The benefits described above are used to determine both ABO and PBO, except that final average pay is assumed to remain constant in the future when calculating ABO.</p>
Amortization of unamortized amounts:	
<ul style="list-style-type: none"> Prior service cost/(credit) 	<p>Increase or decrease in PBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. If no active participants remain in the plan, the amount is amortized on a straight line basis over the expected future lifetime of participants in the plan. Reduction in PBO first reduces any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.</p>
<ul style="list-style-type: none"> Net loss/(gain) 	<p>Net loss (gain) in excess of 10% of the PBO is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. If no active participants remain in the plan, the amount is amortized on a straight line basis over the expected future lifetime of participants in the plan.</p>

Change in assumptions and methods since prior valuation

Change in assumptions since prior valuation	The discount rate for benefit obligations was changed from 2.91% to 5.51% as of December 31, 2022.
---	--

Data Sources

Essential furnished participant data as of January 1, 2022. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale – Significant Economic Assumptions

Discount rate	As required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date.
Rates of increase in compensation, National Average Wages (NAW) CPI and plan administrative expenses	Assumed increase were chosen by the plan sponsor and, as required by U.S. GAAP they represent an estimate of future experience.

Assumptions Rationale – Significant Demographic Assumptions

Healthy Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP represents a best estimate of future experience.
Disabled Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP represent a best estimate of future experience. Assumptions used for disabled mortality are the same as those used for healthy mortality, as the plan sponsor has determined that given the lack of credible mortality experience for disabled participants in this plan, and the lack of studies of mortality experience among comparable disabled participants (i.e., comparable demographics and disability definition comparable to plan's definition), and/or the materiality of this assumption, there is not a different assumption that the plan sponsor believes to be a better estimate.
Termination	Termination rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age because of observed and expected differences in termination rates by age.
Disability	Disability rates were based on historical plan assumptions, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
Retirement	Retirement rates for active and terminated participants were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed retirement rates differ by age because of observed and expected differences in retirement rates by age.

Form of Payment Forms of payment for participants were based on elections made by the participants.

Marital Assumptions:

- Percent married The assumed percentage married is based on the percentage married observed among recent retirees during the experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
- Spouse age The assumed age difference for spouses is based on historical assumptions, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future

Source of Prescribed Methods

Accounting methods The methods used for accounting purposes as described in Appendix A are “prescribed methods set by another party”, as defined in the actuarial standards of practice (ASOPs). As required by U.S. GAAP, these methods were selected by the plan sponsor.

Model Descriptions and Disclosures in accordance with ASOP No. 56

Quantify Quantify is the WTW centrally developed, tested and maintained Global actuarial valuation system. It is used to perform valuations of clients' benefit plans.

Quantify provides the ability to process data, calculate benefits and value benefit liabilities, develop results using applicable standards, and generate client reports.

Quantify parameters provide significant flexibility to model populations and plan designs. Various demographic, economic and benefit related assumptions exist for users to model multiple demographic and economic situations.

Plan liabilities are calculated based on standard actuarial techniques, developing actuarially reasonable results using the population and parameters entered. The calculation and presentation of liabilities in Quantify relies on the assumptions used and the reasonability of the assumptions selected.

Quantify incorporates standard liability methodologies that are intended to reasonably reflect a variety of economic or demographic conditions. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence.

Quantify is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuaries signing this report have relied on the actuaries who develop, test and maintain this system, and have also performed a limited review of results to

ensure that system parameters have been set appropriately and plan provisions coded correctly.

Quantify FR

Quantify Financial Reporting (FR) is intended to calculate funding results, accounting results and produce the associated client reports under selected accounting standards. The calculations and reports are based on various user specified inputs including liability results and asset values.

Quantify FR develops valuation results for various accounting and funding purposes using standard actuarial techniques.

Calculation of disclosure liabilities and results are based on roll forward liabilities.

Liability roll-forwards are used in accounting scenarios where the date as of which liabilities are valued does not coincide with the fiscal year measurement date. The roll-forwards consist of adjusting liabilities for the passage of time.

The estimate of the following year's expense is calculated based on the obligations used for disclosure and incorporates service cost that may be based on a projection in the associated Quantify liability run, depending on the relationship of the liability valuation date to the fiscal year.

The Roll Forward accounting calculations assume that applicable rules will not change during the roll-forward period. Actuaries make adjustments to the data, plan provisions and assumptions reflected in the calculation of the liabilities that are rolled forward so that the results reflect conditions at the measurement date, and/or make similar adjustments to the results of the roll forward, including reflecting any changes in applicable accounting standards.

U.S. BOND:Link

U.S. BOND:Link is a methodology to assist with the selection of discount rates used in measurements related to employee benefit plans. Discount rates are derived by identifying a theoretical settlement portfolio of high quality corporate bonds sufficient to provide for a plan's projected benefit payments. The single interest rate is then determined that results in a discounted value of the plan's benefit payments that equals the market value of the selected bond portfolio. This represents the suggested discount rate. This process has been developed to comply with generally accepted practice and applicable guidance covering ASC 715 in the U.S.

Published Demographic Tables

Certain demographic tables described above are standard published tables or are based on standard published tables from models developed by organizations with the requisite expertise

Appendix B : Summary of principal plan provisions

Plan Provisions

The Nonqualified Plan provides a benefit determined in accordance with the provisions of Part A of and B of the Essential Utilities, Inc. Pension Plan ("Qualified Plan") without recognition of the statutory maximums on the benefits and pay as well as benefits derived from deferred compensation (for Part A participants in the Qualified Plan) that is not counted as earnings under the qualified plan, less the benefit payable from the Qualified Plan.

The most recent amendment that affected benefit provisions was the Qualified Plan was frozen for 15 named employees of Essential as of December 31, 2014 and an additional 5 named employees as of December 31, 2017. Since accruals ceased in the Qualified Plan for these participants, the Nonqualified Plan will restore the accruals that would have otherwise been credited to these participants in the Qualified Plan.

Benefits Not Valued

All benefits described in the Plan Provisions section of this report were valued. WTW is not aware of any significant benefits required to be valued that were not.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year valuation.



Essential Utilities, Inc. Postretirement Welfare
Plans

Actuarial Valuation Report
Benefit Cost for Fiscal Year Beginning
January 1, 2023 under US GAAP

March 2023

wtwco.com

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Purposes of valuation

Essential Utilities, Inc. (Essential) engaged Willis Towers Watson US LLC (“WTW”) to value Essential’s other postretirement benefit plans.

As requested by Essential, this report documents the results of an actuarial valuation of the Plans:

- Retiree and Surviving Dependent Medical and Life Insurance Plan for Represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (referred to as “Aqua Union”).
- Retiree Medical Plan for Non-represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (referred to as “Aqua Salaried”)
- Consumers Water Company Postretirement Welfare Plan (referred to as “CWC”)
- PNG Salaried Postretirement Medical and Life Insurance Plan (referred to as “PNG Salaried”)
- PNG Union Postretirement Medical and Life Insurance Plan (referred to as “PNG Union”)
- EGC Postretirement Medical and Life Plan (referred to as “EGC”)
- Peoples TWP LLC Postretirement Medical and Life Insurance Plan (referred to as “TWP”)

The primary purpose of this valuation is to determine the Net Periodic Postretirement Benefit Cost/(Income) (Benefit Cost), in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715) for the fiscal year beginning January 1, 2023. Both year-end financial reporting and benefit cost results are based on a valuation of the Plans as of December 31, 2022.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. Contributions to the other postretirement benefits plans are expected to be made at year-end and therefore have no impact on the calculation of benefit cost. Essential may deviate from this policy, as permitted by its terms, based on cash, tax or other considerations.

Note that any significant change in the amounts contributed or expected to be contributed in 2023 from what is disclosed at December 31, 2022 may require disclosure in the interim financial statements, but should not affect the expected return on plan assets absent a remeasurement for another purpose.

2. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.
3. This report does not provide information for plan accounting and financial reporting under ASC 960 or ASC 965.
4. This report does not present liabilities on a plan termination basis, for which a separate extensive analysis would be required. No funded status measure included in this report is intended to assess,

and none may be appropriate for assessing, the sufficiency of plan assets to cover the estimated cost of settling benefit obligations, as all such measures differ in some way from plan termination obligations. In addition, funded status measures shown in this report do not reflect the current costs of settling obligations by offering immediate lump sum payments to participants and/or purchasing annuity contracts for the remaining participants (e.g., insurer profit, insurer pricing of contingent benefits and/or provision for anti-selection in the choice of a lump sum vs. an annuity).

5. The comparisons of plan obligations as determined for accounting and financial reporting purposes to plan assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly by the plan sponsor as they come due.

Section 1 : Summary of key results

1.1 Benefit cost, plan assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning January 1, 2023		Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
Benefit Cost/(Income)	Net Periodic Postretirement Benefit Cost/(Income)	134,456	(356,725)	570,060	(283,479)	(43,489)	575,009	132,906	(459,826)
	Benefit Cost/(Income) due to Special Events	0	0	0	0	0	0	0	0
	Total Benefit Cost/(Income)	134,456	(356,725)	570,060	(283,479)	(43,489)	575,009	132,906	(459,826)
Plan Assets	Fair Value of Plan Assets (FVA)	86,039,342	31,815,072	12,075,744	6,834,873	5,023,423	17,993,486	0	12,296,744
	Return on Fair Value of Plan Assets during Prior Year	(20.90%)	(20.82%)	(21.90%)	(21.85%)	(19.39%)	(21.58%)	0.00%	(19.15%)
Benefit Obligations	Accumulated Postretirement Benefit Obligation (APBO)	(83,501,217)	(29,340,298)	(22,715,483)	(4,882,102)	(3,192,474)	(12,049,769)	(6,293,861)	(5,027,230)
Funded Ratio	Fair Value of Plan Assets to APBO	103.0%	108.4%	53.2%	140.0%	157.4%	149.3%	0.0%	244.6%
Accumulated Other Comprehensive (Income)/Loss (AOCI)	Net Prior Service Cost/(Credit)	0	0	0	0	0	0	0	0
	Net Loss/(Gain)	(19,938,644)	(2,829,945)	(3,881,838)	(2,551,808)	251,322	(3,731,191)	(3,245,177)	(3,950,007)
	Total AOCI	(19,938,644)	(2,829,945)	(3,881,838)	(2,551,808)	251,322	(3,731,191)	(3,245,177)	(3,950,007)

Essential Utilities, Inc. Postretirement Welfare Plans

Fiscal Year Beginning January 1, 2023		Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
Assumptions	Discount Rate	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%
	Expected Long-Term Rate of Return on Plan Assets	6.80% / 4.28%	6.80%	4.28%	4.28%	4.28%	4.28%	N/A	4.28%
	Current Health Care Cost Trend Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
	Ultimate Health Care Cost Trend Rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
	Year of Ultimate Trend Rate	2029	2029	2029	2029	2029	2029	2029	2029
Participant Data	Census Date	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022

1.2 Comments on results

Postretirement Welfare Cost and Funded Position

The cost of the postretirement welfare plans is determined in accordance with generally accepted accounting principles in the U.S. (“U.S. GAAP”).

Under U.S. GAAP, the funded position (fair value of plan assets less the accumulated postretirement benefit obligation, or “APBO”) of each postretirement welfare plan at the plan sponsor’s fiscal year-end (measurement date) is required to be reported as a liability. The APBO is the actuarial present value of benefits attributed to service rendered prior to the measurement date, taking into consideration expected future pay increases for pay-related benefits.

Fiscal year-end financial reporting information and disclosures are prepared before detailed participant data and full valuation results are available. Therefore, the postretirement benefit asset (liability) at December 31, 2022 was derived from a roll forward of the January 1, 2022 valuation results, adjusted for the year-end discount rate and asset values, as well as significant changes in plan provisions and participant population. The next fiscal year financial reporting information is developed based on a roll forward from January 1, 2023.

Effects of Health Care Reform

This valuation reflects our understanding of the relevant provisions of the Patient Protection and Affordable Care Act (PPACA) and Health Care and Education Reconciliation Act (HCERA), and subsequent legislation (the SECURE Act of 2019) that eliminated the Cadillac tax, medical device tax and health insurance issuer tax. The IRS has yet to issue final guidance with respect to many aspects of these laws. It is possible that future guidance may conflict with our understanding of these laws based on currently available guidance and could therefore affect the results shown in this report. The valuation does not anticipate the effects of any additional possible future changes to PPACA or HCERA. The Inflation Reduction Act (IRA) was signed on August 16, 2022. This new law includes health care provisions related to Medicare and healthcare financing. While guidance is still forthcoming, the potential effect of the new legislation has been considered in preparing these results. Based on the information available, changes were not made to assumptions. Changes may be reflected in future valuations as more guidance becomes available and actual plan experience is used to inform future expectations.

1.3 Basis for valuation

Appendix A summarizes the assumptions, methods and models used in the valuation. Appendix B summarizes our understanding of the principal provisions of the plans being valued. Both of these appendices include a summary of any changes since the prior valuation. Unless otherwise described below under Subsequent Events, assumptions were selected based on information known as of the measurement date.

Subsequent events

As at the date of this report we are not aware of any subsequent events.

Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information described below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied on information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by Essential and other persons or organizations designated by Essential. See the Sources of Data and Other Information section of Appendix A for further details. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Essential, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is January 1, 2023. The benefit obligations were measured as of Essential's December 31, 2022 fiscal year end and are based on participant data as of the census date, January 1, 2022.

We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data that was used for the calculation of the Net Periodic Postretirement Benefit Cost/(Income) for the fiscal year ending December 31, 2023.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets, including the amount of benefits payable in 2023 for the 2022 plan year, was furnished to us by Essential. This data was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for tax effects. Any tax effects in AOCI should be determined in consultation with Essential Utilities, Inc.'s tax advisors and independent accountants.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the benefit cost and other financial reporting have been selected by the Company. WTW has evaluated the assumptions used and believes that they do not significantly conflict with what would be reasonable. In addition, we believe that the combined effect of assumptions is expected to have no significant bias. See Appendix A for a description of each significant assumption used and our rationale for concluding that it does not significantly conflict with what would be reasonable. U.S. GAAP requires that each significant assumption "individually represent the best estimate of the plan's future experience solely with respect to that assumption."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by WTW, we believe do not significantly conflict with what would be reasonable. Other actuarial assumptions could also be considered to not significantly conflict with what would be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions, methods and sources of data and other information used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the January 1, 2023 measurement date will change the results shown in this report.

Certain models (as described in ASOP No. 56) were used in preparing the information presented herein. Further information on these models can be found in Appendix A.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements. Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated August 24, 2020 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of Essential and its independent accountants in connection with our actuarial valuation of the other postretirement benefit plans as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. Essential may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require Essential to provide them this report, in which case Essential will use best efforts to notify WTW in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without WTW's prior written consent. WTW accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

The undersigned are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to other postretirement benefit plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.



Kevin Halfpenny, FSA, EA
Managing Director, Retirement
March 31, 2023



Jason Rohrer, FSA, EA
Director, Retirement
March 31, 2023



Daniel Callahan, FSA
Director, Health & Benefits and Pricing Specialist
March 31, 2023

The Pricing Specialist is responsible for developing and/or determining the reasonableness of retiree welfare plan trend and participation assumptions as well as assumed per capita claims costs (including the aging/morbidity assumption if applicable). The Valuation Actuary is responsible for other aspects of the valuation (e.g., developing and/or reviewing the reasonableness of other valuation assumptions and methods, ensuring that the valuation model reasonably reflects the substantive plan, preparing demographic data, performing the valuation, implementing the appropriate accounting or funding calculations, etc.).

Section 2 : Accounting exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

January 1, 2023	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
A Development of Balance Sheet Asset/(Liability)								
1 Accumulated postretirement benefit obligation (APBO)	(83,501,217)	(29,340,298)	(22,715,483)	(4,882,102)	(3,192,474)	(12,049,769)	(6,293,861)	(5,027,230)
2 Fair value of plan assets (FVA)	86,039,342	31,815,072	12,075,744	6,834,873	5,023,423	17,993,486	0	12,296,744
3 Net balance sheet asset/(liability)	2,538,125	2,474,774	(10,639,739)	1,952,771	1,830,949	5,943,717	(6,293,861)	7,269,514
B Current and Noncurrent Classification								
1 Noncurrent asset	19,471,725	2,474,774	0	1,952,771	1,830,949	5,943,717	0	7,269,514
2 Current liability	(843,308)	0	0	0	0	0	(843,308)	0
3 Noncurrent liability	(16,090,292)	0	(10,639,739)	0	0	0	(5,450,553)	0
4 Net balance sheet asset/(liability)	2,538,125	2,474,774	(10,639,739)	1,952,771	1,830,949	5,943,717	(6,293,861)	7,269,514
C Accumulated Other Comprehensive (Income)/Loss (AOCI)								
1 Net prior service cost/(credit)	0	0	0	0	0	0	0	0
2 Net loss/(gain)	(19,938,644)	(2,829,945)	(3,881,838)	(2,551,808)	251,322	(3,731,191)	(3,245,177)	(3,950,007)
3 Total AOCI	(19,938,644)	(2,829,945)	(3,881,838)	(2,551,808)	251,322	(3,731,191)	(3,245,177)	(3,950,007)
D Assumptions and Dates								
1 Discount rate	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%
2 Current health care cost trend rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
3 Ultimate health care cost trend rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
4 Year ultimate trend rate is reached	2029	2029	2029	2029	2029	2029	2029	2029
5 Census date	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022

2.2 Changes in plan obligations and assets

All monetary amounts shown in US Dollars

January 1, 2023	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
A Change in Accumulated Postretirement Benefit Obligation (APBO)								
1 APBO at beginning of prior fiscal year	114,651,002	40,389,209	31,680,896	6,623,058	4,455,525	14,110,254	10,782,158	6,609,902
2 Employer service cost	1,910,815	354,349	220,981	26,308	0	969,316	206,018	133,843
3 Interest cost	3,369,213	1,190,349	930,246	189,668	124,848	430,357	311,030	192,715
4 Actuarial loss/(gain)	(31,862,541)	(11,798,542)	(9,593,836)	(1,495,018)	(1,091,036)	(2,407,062)	(4,037,456)	(1,439,591)
5 Plan participants' contributions	144,902	37,989	85,305	21,608	0	0	0	0
6 Benefits paid from plan assets	(3,639,117)	(833,056)	(502,941)	(483,522)	(296,863)	(1,053,096)	0	(469,639)
7 Benefits paid from Essential assets	(1,073,057)	0	(105,168)	0	0	0	(967,889)	0
8 Medicare Part D subsidy	0	0	0	0	0	0	0	0
9 Administrative expenses paid	0	0	0	0	0	0	0	0
10 Plan amendments	0	0	0	0	0	0	0	0
11 Acquisitions/(divestitures)	0	0	0	0	0	0	0	0
12 Curtailments	0	0	0	0	0	0	0	0
13 Settlements	0	0	0	0	0	0	0	0
14 Special/contractual termination benefits	0	0	0	0	0	0	0	0
15 APBO at beginning of current fiscal year	83,501,217	29,340,298	22,715,483	4,882,102	3,192,474	12,049,769	6,293,861	5,027,230

Essential Utilities, Inc. Postretirement Welfare Plans

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January 1, 2023	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
B Change in Plan Assets								
1 Fair value of plan assets at beginning of prior fiscal year	110,797,879	41,078,552	15,105,941	9,272,787	5,463,189	24,143,018	0	15,734,392
2 Actual return on plan assets	(22,900,722)	(8,468,413)	(3,266,307)	(1,976,000)	(1,125,557)	(5,096,436)	0	(2,968,009)
3 Employer contributions	1,636,400	0	653,746	0	982,654	0	0	0
4 Plan participants' contributions	144,902	37,989	85,305	21,608	0	0	0	0
5 Benefits paid	(3,639,117)	(833,056)	(502,941)	(483,522)	(296,863)	(1,053,096)	0	(469,639)
6 Administrative expenses paid	0	0	0	0	0	0	0	0
7 Acquisitions/(divestitures)	0	0	0	0	0	0	0	0
8 Settlements	0	0	0	0	0	0	0	0
9 Fair value of plan assets at beginning of current fiscal year	86,039,342	31,815,072	12,075,744	6,834,873	5,023,423	17,993,486	0	12,296,744

2.3 Summary of net balances

All monetary amounts shown in US Dollars

January 1, 2023	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
A Summary of Net Prior Service Cost/(Credit)								
1 Net amount at 01/01/2023	0	0	0	0	0	0	0	0
2 Amortization amount during 2023	0	0	0	0	0	0	0	0
3 Plan amendments	0	0	0	0	0	0	0	0
4 Effect of curtailments	0	0	0	0	0	0	0	0
5 Other events	0	0	0	0	0	0	0	0
B Summary of Net Loss/(Gain)								
1 Net amount at 01/01/2023	(19,938,644)	(2,829,945)	(3,881,838)	(2,551,808)	251,322	(3,731,191)	(3,245,177)	(3,950,007)
2 Amount recognized during 2023	1,316,920	0	257,241	271,496	0	133,943	349,229	305,011
3 Effect of curtailments	0	0	0	0	0	0	0	0
4 Effect of settlements	0	0	0	0	0	0	0	0
5 Other events	0	0	0	0	0	0	0	0

2.4 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
A Total Benefit Cost for Fiscal Year Ending 12/31/2023								
1 Employer service cost	1,346,582	189,548	106,566	16,028	0	785,449	154,011	94,980
2 Interest cost	4,476,385	1,577,468	1,214,501	255,523	162,335	671,770	328,124	266,664
3 Expected return on plan assets	(4,371,591)	(2,123,741)	(493,766)	(283,534)	(205,824)	(748,267)	0	(516,459)
4 Subtotal	1,451,376	(356,725)	827,301	(11,983)	(43,489)	708,952	482,135	(154,815)
5 Net prior service cost/(credit) amortization	0	0	0	0	0	0	0	0
6 Net loss/(gain) amortization	(1,316,920)	0	(257,241)	(271,496)	0	(133,943)	(349,229)	(305,011)
7 Subtotal	(1,316,920)	0	(257,241)	(271,496)	0	(133,943)	(349,229)	(305,011)
8 Net periodic postretirement benefit cost/(income)	134,456	(356,725)	570,060	(283,479)	(43,489)	575,009	132,906	(459,826)
9 Curtailment (gain)/loss	0	0	0	0	0	0	0	0
10 Settlement (gain)/loss	0	0	0	0	0	0	0	0
11 Special/contractual termination benefits	0	0	0	0	0	0	0	0
12 Total benefit cost	134,456	(356,725)	570,060	(283,479)	(43,489)	575,009	132,906	(459,826)
B Assumptions								
1 Discount rate	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%	5.45%
2 Expected long-term rate of return on plan assets	6.80% / 4.28%	6.80%	4.28%	4.28%	4.28%	4.28%	N/A	4.28%
3 Current health care cost trend rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
4 Ultimate health care cost trend rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
5 Year ultimate trend rate is reached	2029	2029	2029	2029	2029	2029	2029	2029
6 Census date	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022
C Fair Value of Assets at Beginning of Year								
	86,039,342	31,815,072	12,075,744	6,834,873	5,023,423	17,993,486	0	12,296,744

Essential Utilities, Inc. Postretirement Welfare Plans

	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
D Cash Flows Net of Medicare Part D Subsidy								
1 Expected	5,497,540	1,186,692	1,089,713	424,934	433,451	1,032,017	865,983	464,750
E Amortization Period								
1 For gain/loss amortization, if applicable	N/A	6.77344	6.25985	6.88157	10.92984	14.42290	7.49019	8.91881

Section 3 : Participant Information

		Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
Census Date		01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022	01/01/2022
Participating Employees	Number	1,559	128	75	90	207	739	201	119
	Average Age	47.38	56.42	56.63	56.00	49.76	41.02	53.11	51.02
	Average Credited Service	15.89	28.43	27.42	26.40	15.67	8.94	22.49	19.52
Retirees, Surviving Spouses and Surviving Dependents	Total retirees, surviving spouses and surviving dependents	947	106	130	208	47	151	187	118
	Average age for retirees, surviving spouses and surviving dependents	73.66	72.64	74.04	74.24	67.47	65.38	80.16	75.90

Appendix A : Statement of actuarial assumptions, methods and data sources

Plan Sponsor

Essential Utilities, Inc.

Plans

- Retiree and Surviving Dependent Medical and Life Insurance Plan for Represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (referred to as “Aqua Union”).
- Retiree Medical Plan for Non-represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (referred to as “Aqua Salaried”)
- Consumers Water Company Postretirement Welfare Plan (referred to as “CWC”)
- PNG Salaried Postretirement Medical and Life Insurance Plan (referred to as “PNG Salaried”)
- PNG Union Postretirement Medical and Life Insurance Plan (referred to as “PNG Union”)
- EGC Postretirement Medical and Life Plan (referred to as “EGC”)
- Peoples TWP LLC Postretirement Medical and Life Insurance Plan (referred to as “TWP”)

Statement of Assumptions

The assumptions disclosed in this Appendix are for the fiscal year ending December 31, 2022 financial reporting.

Economic Assumptions

Discount rate:

- | | |
|-------------|-------|
| • Pre-tax | 5.45% |
| • After-tax | N/A |

Pre-tax rate of return on assets: 6.80%

- | | |
|---------------------------|--------|
| • Tax rate on VEBA assets | 37.00% |
|---------------------------|--------|

After-tax rate of return on assets:

- | | |
|--|-------|
| • Aqua Union (bargained) | 6.80% |
| • Aqua Salaried, CWC, PNG Salaried, PNG Union, and TWP (non-bargained) | 4.28% |
| • EGC | N/A |

Annual rates of increase:

- | | |
|-----------------------|-------|
| • Compensation (CWC): | 3.00% |
|-----------------------|-------|

Participation Assumptions

Inclusion Date	The valuation date coincident with or next following the date on which the employee is hired.												
New or rehired employees	It was assumed there will be no new or rehired employees.												
Participation	<p>Current Retirees: Based on valuation census data</p> <p>Future Retirees: Percentages of eligible individuals electing coverage</p> <table border="1"> <thead> <tr> <th>Benefit</th> <th>Participant</th> <th>Spouse</th> </tr> </thead> <tbody> <tr> <td>Life Insurance</td> <td>100%</td> <td>N/A</td> </tr> <tr> <td>Medical Pre-65</td> <td>85%</td> <td>85%</td> </tr> <tr> <td>Medical Post-65</td> <td>100%</td> <td>100%</td> </tr> </tbody> </table>	Benefit	Participant	Spouse	Life Insurance	100%	N/A	Medical Pre-65	85%	85%	Medical Post-65	100%	100%
Benefit	Participant	Spouse											
Life Insurance	100%	N/A											
Medical Pre-65	85%	85%											
Medical Post-65	100%	100%											
Percent married	<p>Current Retirees: Based on valuation census data</p> <p>Future Retirees: 80% for all plans</p>												
Spouse age	<p>Current Retirees: Based on valuation census data</p> <p>Future Retirees: Wife three years younger than husband</p>												

Demographic and other Assumptions

Benefit Commencement Dates

- Disability benefit: None
- Postretirement Welfare benefit: Upon termination of employment from active status and attaining retirement eligibility.

Mortality:

- Healthy:
 - Base Mortality Table: Male Table used for males; Female Table used for Females
 - 1. Base table: Pri-2012
 - 2. Base mortality table year: 2012
 - 3. Table type:

Plan	Collar Adjustment
Aqua Salaried	White
Aqua Union	Blue
CWC	None
PNG Salaried	White
PNG Hourly	Blue
EGC	None
TWP	Blue

- 4. Healthy or Disabled: Healthy employee, healthy retiree, and contingent survivor
- 5. Table weighting: Headcount
- 6. Blending of annuitants and non-annuitants: Separate rates for annuitants and non-annuitants

Mortality Improvement Scale: Male Table used for males; Female Table used for Females

- 1. Base scale: Scale MP-2020
- 2. Projection Type: Generational

- Disabled

Same as healthy lives

Termination
 (not due to retirement)

Rate varying by age. Representative Termination Rates

Percentage leaving during the year

Age	Rate
0-19	0.00
20-29	0.10
30-34	0.08
35-49	0.05
50-54	0.03

Disability

Aqua Union / Aqua Salaried / CWC / TWP

None

PNG Union / PNG Salaried

30% of 1997 Social Security Disability Incidence

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year

Attained Age	Males	Females
15-24	0.039%	0.039%
25-29	0.048%	0.048%
30-34	0.066%	0.066%
35-39	0.090%	0.090%
40-44	0.129%	0.129%
45-49	0.204%	0.204%
50-54	0.354%	0.354%
55-59	0.624%	0.624%
60-64	0.780%	0.780%
65+	0.000%	0.000%

EGC

Rates varying by age. Representative disability rates

Representative rates		
Attained Age	Males	Females
20	0.064%	0.055%
25	0.093%	0.096%
30	0.134%	0.165%
35	0.199%	0.252%
40	0.314%	0.357%
45	0.505%	0.522%
50	0.830%	0.854%
55	1.502%	1.490%
60	2.266%	1.793%
65	3.028%	2.095%

Retirement

PNG and TWP Union

Percentage assumed to retire during the year	
Age	Rate
55-56	0.02
57	0.05
58-61	0.20
62	0.25
63-64	0.20
65-66	0.30
67	0.50
68+	1.00

All other plans (except PNG and TWP Union)

Percentage assumed to retire during the year	
Age	Rate
55-56	0.02
57-59	0.05
60-61	0.10
62	0.25
63-64	0.20
65-66	0.30
67	0.50
68+	1.00

Postretirement Welfare Cost and Plan Reporting

Health care cost trend rate:

Year	Trend rate
2022	6.25%
2023	6.50%
2024	6.25%
2025	6.00%
2026	5.75%
2027	5.50%
2028	5.25%
2029+	5.00%

Annual Increase in Essential's capped costs (pre-65)

Aqua Union / Aqua Salaried:
5% in 2022 and after

Premium Reimbursement Account (post-65)

Aqua Union / Aqua Salaried:
Medical: 5.0% in 2022 and after
Drug: 5.5% in 2022 and after

Participant contribution trend rates

- Medical costs

Aqua Union / Aqua Salaried:
Same as applicable medical plan trend rate

Per Capita Claims Costs

Aqua Union and Aqua Salaried

The average annual per capita health care costs for the prior measurement year (including administrative expenses) are shown below.

Average per capita claims cost:	Age	Retiree Amount	Dependent Amount
• Overall average	< 65	\$ 14,443	\$ 20,094
• Under age 65	< 55	9,990	13,898
	55 - 59	11,995	16,688
	60 - 64	14,844	20,652
• Average group premium equivalents	< 65	8,056	11,189
• Capped costs (DDB caps)	< 65	10,318	14,046
• Premium Reimbursement maximum	Medical	3,849	3,849
	Drug	836	836

CWC

Average per capita claims cost:	Under Age 65	Age 65 and Over
Non-Union	840 ¹	840 ¹⁺
Union		
• Kankakee	1,080 ¹⁺	1,080 ¹⁺
• Susquehanna	840 ¹⁺	840 ¹⁺
• Shenango Valley		
Age		
50-54	10,874	
55-59	13,056	
60-64	16,157	
65+	5,101 ¹⁺	
• Roaring Creek retired on or after 1/1/1995		
Age		
50-54	10,622	
55-59	12,755	
60-64	15,784	
65+	840 ¹⁺	
• Ohio ²		
Age		
50-54	10,874	
55-59	13,056	
60-64	16,157	
65+	383 ¹⁺	

Legacy Peoples

Average per capita claims cost:	Age	Retiree Amount	Dependent Amount
• Overall average	< 65	\$ 8,019	\$ 14,310
• Under age 65	< 55	5,622	10,032
	55 - 59	6,750	12,046
	60 - 64	8,353	14,907
	65+	2,460	2,460

¹ Defined contribution toward retiree medical plan costs. For Union Shenango Valley Age 65 and over, the defined contribution is shown for current year and is defined to increase by 3% in all future years.

² Eight grandfathered Ohio-American retirees receive benefits in accordance with the bargaining agreement in effect prior to 2015.

Life Insurance Expense Load PNG Salaried / PNG Union / EGC: 15%

Additional Assumptions

Administrative expenses	Included in per capita costs
Excise tax	Excluded, as this provision of the PPACA was repealed by the SECURE Act
Medicare Part D(Rx Drug) Subsidy	Legacy Peoples: Because Medicare-eligible retirees are assumed to pay the full cost of their medical coverage, no adjustments are recognized for the Medicare Part D prescription drug plan
Cash flow	
<ul style="list-style-type: none"> Decrement timing 	The assumptions used are collectively called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year. Retiree medical claims costs are based on the nearest age at the beginning of the year, to align with how claims costs tables are typically developed
<ul style="list-style-type: none"> Timing of benefit payments 	Benefit payments are assumed to be made uniformly throughout the year and, on average, at mid-year.

Methods – Postretirement Welfare Cost and Funded Position

Census date	January 1, 2022
Measurement date	January 1, 2023
	Fiscal 2023 postretirement welfare benefit cost is calculated based on the pension benefit liability at December 31, 2022, which was derived from a roll forward of January 1, 2022 valuation results. Benefit obligations were projected forward to the end of the year, adjusted for expected benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.
Service cost and accumulated postretirement benefit obligation	Costs are determined using the Projected Unit Credit Cost Method. The annual service cost is equal to the present value of the portion of the projected benefit attributable to service during the upcoming year, and the Accumulated Postretirement Benefit Obligation (APBO) is equal to the present value of the portion of the projected benefit attributable to service before the measurement date. Service

	from hire date through the expected full eligibility date is counted in allocating costs.
Market-related value of assets	The fair value of assets on the measurement date.
Amortization of unamortized amounts:	
<ul style="list-style-type: none"> • Prior service cost (credit) 	<p>Increase in APBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. Amortization of net prior service cost/(credit) resulting from a plan change is included as a component of Net Periodic Postretirement Benefit Cost/(Income) in the year first recognized and every year thereafter until such time as it is fully amortized. The annual amortization payment is determined in the first year as the increase in APBO due to the plan change divided by the average remaining service period to full eligibility for participating employees expected to receive benefits under the Plan. Reductions in APBO first reduce any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.</p>
<ul style="list-style-type: none"> • Net loss (gain) 	<p>Amortization of the net gain or loss resulting from experience different from that assumed and from changes in assumptions (excluding asset gains and losses not yet reflected in market-related value) is included as a component of Net Periodic Postretirement Benefit Cost/(Income) for a year.</p> <p>Net loss (gain) in excess of 10% of the greater of APBO or the market-related value of assets is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan.</p>
Benefits Not Valued	All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any significant benefits required to be valued that were not.

Data Sources

Essential Utilities, Inc. furnished participant data as of January 1, 2022. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	As required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date.
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Expected return on plan assets	We understand that the expected return on assets assumption reflects the plan sponsor's estimate of future experience for trust asset returns, reflecting the plan's current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions.
Rates of increase in compensation, National Average Wages (NAW) CPI and plan administrative expenses for retiree welfare plans	Assumed increases were chosen by the plan sponsor based on current programs and health care cost survey data and, as required by U.S. GAAP they represent an estimate of future experience
Claims cost trend rates	Assumed increases in claims cost, as required by U.S. GAAP, represent an estimate of future experience, informed by an analysis of recent plan experience and trend experienced by other companies with similar plans or participant characteristics, as well as an evaluation of the long-range macroeconomic implications of trend. The trends summarized in this report were approved by the plan sponsor.
Participant contribution trend rates	In accordance with the substantive plan communicated to participants, participant contributions are intended to remain a fixed percentage of total plan costs, and thus the trend rates, and the description of the derivation of the trend rates, are the same as for claims costs as shown above.
Per capita claims costs	<p>Pre-65 medical and Rx – Per capita claims cost assumptions are based on the budget rates for the applicable active employee medical and Rx plans, provided to WTW by Essential. Active per capita costs were age-adjusted to represent costs associated with pre-65 retirees (to reflect higher expected costs associated with retirees) using Essential's census data and WTW's proprietary age-grading tool. Average per capita costs were then distributed by age in accordance with WTW's proprietary age-grading tool.</p> <p>Post-65 – Per capita claims cost assumptions are based on the premium reimbursement account figures provided to WTW by Essential.</p>

Assumptions Rationale – Significant Demographic Assumptions

Healthy Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP represents a best estimate of future experience.
Termination	<p>Termination rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Assumed termination rates differ by age because of observed and expected differences in termination rates by age.</p>
Disability	Legacy Aqua - None

Legacy Peoples, In the absence of credible experience data, Essential opted to maintain the assumption used by the prior plan actuary.

Retirement

Retirement rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Assumed retirement rates differ by age because of observed and expected differences in retirement rates by age.

Participation

- Participants

Assumed participation rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

- Covered spouses

Assumed participation rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

- Covered dependents

Assumed participation rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Benefit Commencement Date

- Surviving spouse benefit

Retirees are assumed to begin benefits immediately on eligible retirement because experience shows that retirees who enrolled tend to do so immediately.

- Retiree benefit

Retirees are assumed to begin benefits immediately on eligible retirement because experience shows that retirees who enrolled tend to do so immediately.

Marital Assumption

The assumed percentage married is based on the percentage married observed among recent retirees during the experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Source of Prescribed Methods

Accounting methods

The methods used for accounting purposes as described in Appendix A, [including the method of determining the market-related value of plan assets] are “prescribed methods set by another party”, as defined in the actuarial standards of

practice (ASOPs). As required by U.S. GAAP, these methods were selected by the plan sponsor.

Model Descriptions and Disclosures in accordance with ASOP No. 56

Quantify

Quantify is the WTW centrally developed, tested and maintained Global actuarial valuation system. It is used to perform valuations of clients' benefit plans.

Quantify provides the ability to process data, calculate benefits and value benefit liabilities, develop results using applicable standards, and generate client reports.

Quantify parameters provide significant flexibility to model populations and plan designs. Various demographic, economic and benefit related assumptions exist for users to model multiple demographic and economic situations.

Plan liabilities are calculated based on standard actuarial techniques, developing actuarially reasonable results using the population and parameters entered. The calculation and presentation of liabilities in Quantify relies on the assumptions used and the reasonability of the assumptions selected.

Quantify incorporates standard liability methodologies that are intended to reasonably reflect a variety of economic or demographic conditions. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence.

Quantify is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuaries signing this report have relied on the actuaries who develop, test and maintain this system, and have also performed a limited review of results to ensure that system parameters have been set appropriately and plan provisions coded correctly.

Quantify FR

Quantify Financial Reporting (FR) is intended to calculate funding results, accounting results and produce the associated client reports under selected accounting standards. The calculations and reports are based on various user specified inputs including liability results and asset values.

Quantify FR develops valuation results for various accounting and funding purposes using standard actuarial techniques.

Calculation of disclosure liabilities and results are based on roll forward liabilities.

Liability roll-forwards are used in accounting scenarios where the date as of which liabilities are valued does not coincide

with the fiscal year measurement date. The roll-forwards consist of adjusting liabilities for the passage of time.

The estimate of the following year's expense is calculated based on the obligations and assets used for disclosure and incorporates service cost that may be based on a projection in the associated Quantify liability run, depending on the relationship of the liability valuation date to the fiscal year.

The Roll Forward accounting calculations assume that applicable rules will not change during the roll-forward period. Actuaries make adjustments to the data, plan provisions and assumptions reflected in the calculation of the liabilities that are rolled forward so that the results reflect conditions at the measurement date, and/or make similar adjustments to the results of the roll forward, including reflecting any changes in applicable accounting standards.

BOND:Link

U.S. BOND:Link is a methodology to assist with the selection of discount rates used in measurements related to employee benefit plans. Discount rates are derived by identifying a theoretical settlement portfolio of high quality corporate bonds sufficient to provide for a plan's projected benefit payments. The single interest rate is then determined that results in a discounted value of the plan's benefit payments that equals the market value of the selected bond portfolio. This represents the suggested discount rate. This process has been developed to comply with generally accepted practice and applicable guidance covering ASC 715 in the U.S.

Published Demographic Tables

Certain demographic tables described above are standard published tables or are based on standard published tables from models developed by organizations with the requisite expertise

AgeDist

AgeDist is a spreadsheet tool that applies relative cost factors by age to average per capita costs (pre and post 65) and census weights to produce age-graded plan costs for pre- and post-65 populations. The average per capita costs and census weights are provided as inputs to the tool which is then combined with a morbidity curve to produce a set of weighted average age-related costs that equal the average. The age-graded costs are used in the actuarial valuation.

The morbidity curve was developed from a broad set of claims data aggregated by age and blended and may not reflect your specific morbidity. The model does not evaluate the average per capita costs or census weights for reasonableness or consistency.

The model(s) used for this analysis is designed specifically for these purposes, and we know of no material limitations that would prevent the model(s) from being suitable for these intended purposes.

We are not aware of any material inconsistencies among assumptions used in this work. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence. The calculation and presentation of results relies on the assumptions used and the reasonability of the assumptions selected. The output of the model(s) used in this analysis are considered reasonable based on the aggregation of assumptions used. However, a different set of results could also be considered reasonable based on a range of possible values used for each assumption.

The individuals signing or delivering this report have relied on other WTW employees and actuaries who develop, test and maintain each of the proprietary models used for this analysis and have also performed a basic review of assumptions and results to ensure that the models have been set up appropriately and coded correctly. We have not relied on any external experts to develop, review, or validate the model(s) used in this analysis.

In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, participant contribution amounts and/or claims data. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. The accuracy of the results presented in this report is dependent upon the accuracy and completeness of the underlying information. We are aware of no errors or omissions that would have a significant effect on the results of our calculations.

Changes in Assumptions and Methods

Change in assumptions since prior valuation	The discount rate was changed from 2.96% as of December 31, 2021 to 5.45% as of December 31, 2022.
	The expected return on asset assumption changed to 6.80% for the Aqua Union plan, and to 4.28% for the remaining plans for the 2023 OPEB expense.
	The medical health care cost trend rate was updated from 6.25% in 2021 and 2022, decreasing by 0.25% per year from 2022 to 5.0% in 2027 and beyond, to 6.25% in 2022, 6.50%

in 2023, decreasing by 0.25% per year from 2023 to 5.0% in 2029 and beyond.

Appendix B : Summary of principal other postretirement benefit plan provisions

Aqua Union and Aqua Salaried Plans

Substantive Plan Provisions

The following summary of plan provisions represents our understanding of the substantive plan.

Medical Benefits

Eligibility	<p>Retire from active status after attaining age 55 with 15 years of service.</p> <p>Employees hired after April 1, 2003 are not eligible for future benefits.</p> <p>Employee must be enrolled in medical plan the day before they retire.</p> <p>For participants acquired from Great Valley Water Company, Uwchlan Township Municipal Authority, Media Borough, Hatboro Borough Water Authority, Borough of West Chester and New York Water Service Corporation eligibility is 5 years of service with Philadelphia Suburban Corporation and 15 years of service from original hire date and retirement after attaining age 55.</p>
Survivor eligibility	Spouse of employee who dies while in active status and was otherwise eligible for medical coverage from this plan
Pre-65 contributions	<ul style="list-style-type: none"> Participant contribution is the Plan's average group premium equivalent minus a percentage of the lesser of the group premium equivalent and the Capped Costs for the medical plan in which the retiree/dependent is enrolled. The Percentage is based on the combination of age + service at retirement (points) as shown below. The Percentage for all retired employees as of January 1, 1994 and those employees eligible to retire on January 1, 1994 is assumed to be 100%. Company cost is the gross medical plan per capita claim cost less applicable participant contribution.

Age + Service Points	Percentage ¹ (Effective for Retirements prior to January 1, 2001)
70-79	25.0%
80-81	37.5
82-83	40.0
84-85	42.5
86-87	45.0
88-89	47.5

¹ This percentage is frozen at age of retirement until the participant attains age 65, when the percentage in the "Age 65" column is applicable. It is applied to the premium reimbursement account maximum for post-65 contributions.

Age + Service Points	90+		50.0		
	Percentage ¹ (Effective for Retirements after December 31, 2000)				
	<u>Age <62</u>	<u>Age 62</u>	<u>Age 63</u>	<u>Age 64</u>	<u>Age 65</u>
70-79	25.0%	30.0%	37.50%	45.0%	50.0%
80-81	37.5	45.0	56.25	67.5	75.0
82-83	40.0	48.0	60.00	72.0	80.0
84-85	42.5	51.0	63.75	76.5	85.0
86-87	45.0	54.0	67.50	81.0	90.0
88-89	47.5	57.0	71.25	85.5	95.0
90+	50.0	60.0	75.00	90.0	100.0
	<u>Capped costs</u>	<u>Retiree</u>		<u>Dependent</u>	
	<65	\$ 8,085		\$ 11,005	

Benefits for retirees and dependents under age 65

- HMO (self-insured)
- Point-of-Service (POS) (self-insured)

Benefits for retirees and dependents age 65 and over

- Premium Reimbursement Account (PRA) – the company will provide the retiree contributions into the PRA and the retiree and/or spouse can use the funds to purchase their own medical and drug coverage.

Life Insurance Benefits

Eligibility	No coverage provided for salaried employees. Union retirees who retire after age 55 with 15 years of service.
Postretirement contributions	None
Benefits	\$10,000 for future retirees; based on valuation census data for current retirees

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost or in determining employer funding policy contributions or maximum tax-deductible contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.

CWC Plan

Substantive Plan Provisions for Consumers Water Company and former Ohio-American Union Employees

The following summary of plan provisions represents our understanding of the substantive plan.

Medical and Dental Benefits

Eligibility	<p>Nonunion participants hired prior to April 1, 2003:</p> <p>For medical benefits, retirement after age 55 with 20 years of service or attaining age 62 with five years of service or age plus service greater than or equal to 95. Nonunion participants are not eligible for dental benefits.</p> <p>Union participants: Retirement eligibility as set-forth in the collective bargaining agreement. More specifically:</p> <p>For Consumers union participants:</p> <ul style="list-style-type: none"> (i) at least age 55 and have at least 20 years of service; (ii) at least age 62 and have at least 5 years of service; or (iii) the sum of age and years of service equals or exceeds 95. <p>For Tiffin, Marion, Ashtabula and Ohio union participants:</p> <ul style="list-style-type: none"> (i) at least age 60 with at least 5 years of service; or (ii) the sum of age and years of service equals or exceeds 95.
Dependent eligibility	Spouse and children under age 26
Survivor eligibility	Dependent coverage continues upon death of the retiree. In most instances continued coverage requires the survivor to contribute 100% of the group premium rate. See below for specific details by group.
Postretirement contributions	Amount of group premium equivalent that exceeds company payment.
Benefits	Pre-65 medical plan is a self-insured national PPO plan administered by Independence Blue Cross, with carve-out prescription drug benefit administered by ESI (formerly Medco). Post-65 retirees receive company contributions in the form of a Premium Reimbursement Account, with the exception of a few select Grandfathered Ohio-American Union retirees who receive benefits consistent with the Aqua America Inc. Salaried plan after the age of 65 and have pre-defined retiree contributions.

Essential Utilities, Inc. Postretirement Welfare Plans

Essential Utilities, Inc.
2022 CWC Retiree Welfare Program

I. Plan Provisions

		NON UNION	UNION						
		All	Shenango Valley	Roaring Creek (PA) Retiree 1/1/95+	Ohio* (now includes some former Ohio-American employees)	Kankakee, IL Retiree	Susquehanna	Nonunion Sea Cliff Grandfathered Only	Ohio American
Retiree under 65	Retiree	Company pays \$70/month if hired prior to 7/1/2003.	Company pays full premium (medical and dental) if employee retires at or above age 60 if hired prior to 7/1/2003.	Company pays full premium (medical only) for those who retire after 1995 and were hired prior to 5/23/2004. If employee retires at or above age 60; pre-1995 retirees did not receive retiree.medical	For retiree age 60-62 company pays 45% of full retiree and spouse premium (medical and dental) if retiree attains 95 points, otherwise company pays 25% of premiums. At age 62 company pays full premium for retiree and spouse (in affect at age 62), with annual increases paid by the retiree if hired prior to 7/1/2003.	Company pays \$90.02/month if hired prior to 7/1/2003.	Company pays \$70/month if hired prior to 8/14/2004.	For retiree only coverage the company pays \$315 per month, for any other tier of coverage, the company pays \$630 per month.	For retiree age 60-62 company pays 45% of full retiree and spouse premium (medical and dental) if retiree attains 95 points, otherwise company pays 25% of premiums. At age 62 company pays full premium for retiree and spouse (in affect at age 62), with annual increases paid by the retiree if hired prior to 7/1/2003.
	Spouse	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)
Retiree over 65	Retiree	Company pays \$70/month	Company will pay up to an amount equal to the prior year's contribution (\$307.06 monthly for 2011 and \$345.60 in 2015) increased by 3% each year	Company pays \$70/month; pre-1995 retirees did not receive retiree medical	Company pays \$31.94 per month	Company pays \$90.02/month	Company pays \$70/month	For retiree only coverage the company provides a subsidy of \$125 per month, for any other tier of coverage, the company provides \$250 per month.	Company pays \$31.94 per month
	Spouse	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy
Dental Coverage		None	Yes	None	Yes	None	None	None	Yes
Medical Plan Design		PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1
Date of Plan Closure		7/1/2003	7/1/2003	5/23/2004	Various	7/1/2003	8/1/2004		

*Post-65 retirees receive company contributions in the form of a Premium Reimbursement Account, with the exception of 5 select Grandfathered Ohio-American Union retirees who receive benefits consistent with the Aqua Salaried plan after the age of 65 and have pre-defined retiree contributions.

Life Insurance Benefits

Eligibility	<p>Nonunion participants: Hired prior to April 1, 2003 and retired prior to January 1, 2005</p> <p>Union participants: Retirement eligibility as set-forth in the collective bargaining agreement</p>
Benefits	<p>Ohio Union (not former Ohio-American employees):</p> <ul style="list-style-type: none"> • Retired from 10/1/80 – 9/1/95: \$3,000 • Retired from 9/2/95 – 3/31/11: \$5,000 • Retired on or after 4/1/2011: \$7,500 <p>Roaring Creek Union:</p> <ul style="list-style-type: none"> • Retired prior to 5/23/04: \$5,000 • Retired after 5/22/04: \$10,000 <p>Kankakee Union: \$15,000</p> <p>Shenango Valley Union: 25% of compensation at retirement, subject to \$15,000 minimum</p> <p>Susquehanna Union: \$7,000</p> <p>Former Ohio-American employees: \$10,000</p> <p>Nonunion participants who retired prior to 1/1/05: 25% of salary at retirement, subject to a maximum of \$25,000 and a minimum of \$5,000</p>

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost or in determining employer funding policy contributions or maximum tax-deductible contributions.

Changes in Benefits Valued Since Prior Year

There have been no other changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.

Substantive Plan Provisions for former New York Water Service Corporation Postretirement Healthcare Plan retirees

The following summary of plan provisions represents our understanding of the substantive plan for the former New York Water Service Corporation Postretirement Healthcare Plan retirees.

Medical Benefits

Eligibility	Retirement after age 62 or age 55 with age and years of service
Dependent eligibility	Spouses of retirees are covered until the earlier of their death or the death of the retiree.
Benefits for retirees and dependents under age 65	Company contributes 60% of the medical premium for those who elect coverage. Company contributes 90% of the medical premium for select retirees.
Benefits for retirees and dependents age 65 and older	Company contributes annual amount into premium reimbursement account. The contribution amount is the lesser of (1) and (2) for 2012: (1) The monthly premiums paid for Medicare Part B and Part D, a Medicare Supplement Plan or a Medicare Advantage plan (2) \$232.28 per month or \$464.56 per month if a spouse is also covered (but subject to increases in future years)
Period of Coverage	Individuals may opt out of coverage for the current year and opt back in for a future year.

Dental Benefits

Eligibility	Retirement after age 62 or age 55 with age and years of service totaling at least 70.
Dependent eligibility	Spouses of retirees are covered until the earlier of their death or the death of the retiree.
Benefits for retirees and dependents under age 65	Company contributes 60% of the dental premium for those who elect coverage. Company contributes 90% of the dental premium for select retirees.
Benefits for retirees and dependents age 65 and older	Dental benefits are no longer payable once an individual attains age 65
Period of Coverage	Individuals may opt out of coverage for the current year and opt back in for a future year.

Life Insurance Benefits

Eligibility	Life insurance is available for union retirees.
Postretirement contributions	None
Benefits	\$10,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost or in determining employer funding policy contributions or maximum tax-deductible contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.

PNG Salaried Plan

Substantive Plan Provisions

The following summary of plan provisions represents our understanding of the substantive plan.

Effective December 31, 2015, Salaried active employees hired before January 1, 2008 were converted to a medical savings account (MSA) of \$700 for each year of service through 2015.

Effective December 31, 2015, RMA benefits were frozen for active Salaried employees hired on or after January 1, 2008

At the end of 2015, eligible participants were given the option to retire as part of a Voluntary Retirement Program (VRP) during the first half of 2016. Those who elect the VRP receive retiree medical benefits fully paid by PNG for a period of two years. After two years, employees hired before January 1, 2008 receive subsidized coverage until age 65.

Covered employees Full-time employees hired before January 1, 2008

Medical Benefits

Retirees Hired Before January 1, 2008

- **Eligibility** Retirement after age 55 with 10 years of service
- **Survivor eligibility** Eligibility continues beyond death of retiree or active participant eligible to retire.
- **Plan Benefits**

	In Network (Enhanced/Standard)	Out of Network
Deductible		
• Individual	\$505/\$1,515	\$3,031
• Family	\$1,012/\$3,037	\$6,061
Copayment	80%/70%	50%
Out-of-pocket limit		
• Individual	\$1,516/\$4,549	\$9,098
• Family	\$3,033/\$9,118	\$18,196
Maximum out of pocket		
• Individual	\$6,850	N/A
• Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$585 per individual; \$1,171 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies
- **Dependant Coverage** Eligible dependents may participate in the plan if covered at the time of the employee's retirement. Coverage for the spouse continues after the death of the retiree.

• Retiree Medical Contribution Schedule Pre-65	Years of service				
	Age + Service at Retirement	<45	45-49	50-52	53 and 54
	95+	40%	40%	25%	19%
	94	42%	41%	26%	20%
	93	44%	42%	27%	21%
	92	46%	43%	28%	22%
	91	48%	44%	29%	23%
	90	50%	45%	30%	24%
	89	53%	46%	31%	25%
	88	56%	47%	32%	26%
	87	59%	48%	33%	27%
	86	62%	49%	34%	28%
	85	65%	50%	35%	29%
	84	68%	51%	36%	30%
	83	71%	52%	37%	31%
	82	74%	53%	38%	32%
	81	77%	54%	39%	33%
	80	80%	55%	40%	34%
	79	83%	56%	42%	35%
	78	86%	57%	44%	36%
	77	89%	58%	46%	38%
	76	92%	59%	48%	40%
	75	95%	60%	50%	42%
	74	98%	64%	52%	45%
	73	100%	68%	54%	47%
	72	100%	72%	56%	49%
	71	100%	76%	58%	51%
	70	100%	80%	60%	53%
	69	100%	80%	60%	55%
	68	100%	80%	60%	57%
	67	100%	80%	63%	60%
	66	100%	80%	64%	61%
	65	100%	80%	70%	63%

- Retiree Contributions Post-65 Retiree pays full Medicare HMO premium

Retirees Hired On or After January 1, 2008

- Eligibility Active employees hired on or after January 1, 2008 who retire on or after age 58 with three years of service
- Plan Type A participant's Retiree Medical Account (RMA) is credited with \$6,500 annually, beginning at the later of age 45 and date of hire and ending at the earlier of age 65 and date of retirement. After termination of employment, the RMA is credited with interest based on 30-year Treasury rates.

The RMA can be used to pay medical premiums and out-of-pocket expenses incurred after retirement.
- Dependent Coverage Eligible dependents can receive 90% of the value of RMA
- Lifetime or annual maximums None
- Retiree Contributions None
- Other Coverage Access only to company-sponsored group health plans

Life Insurance Benefits

- Eligibility** Full-time employees who retire on or after age 55 and 10 years of service with life insurance coverage at the time of retirement
- Effective December 31, 2015, retiree life insurance coverage was eliminated for active Salaried employees

Benefits

- Participants at Least Age 55 as of January 1, 2005 50% of final pay, up to a maximum of \$50,000
- Participant Not Age 55 as of January 1, 2005 \$10,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. WTW is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.

PNG Union Plan

Substantive Plan Provisions

The following summary of plan provisions represents our understanding of the substantive plan.

At the end of 2015, eligible participants were given the option to retire as part of a voluntary retirement program during the first half of 2016. Those who elect the VRP receive retiree medical benefits fully paid by PNG for a period of three years. After three, employees receive subsidized coverage.

Effective April 9, 2016 a new union contract went into effect. The retiree contribution subsidy from age 55 through age 57 changed from 25% to 100%. Union employees who elected the VRP at the end of 2015 were allowed to revoke their elections.

Medical Benefits

Eligibility	Full-time employees who retire on or after age 55 and 10 years of service, or after age 65.
Dependent Coverage	Eligibility dependents may participate in the plan of covered at the time of the employee's retirement. Coverage for the Spouse continues after the death of the retiree.

Plan benefits	In Network (Enhanced/Standard)	Out of Network
Deductible		
• Individual	\$505/\$1,515	\$3,031
• Family	\$1,012/\$3,037	\$6,061
Copayment	80%/70%	50%
Out-of-pocket limit		
• Individual	\$1,516/\$4,549	\$9,098
• Family	\$3,033/\$9,118	\$18,196
Maximum out of pocket		
• Individual	\$6,850	N/A
• Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$585 per individual; \$1,171 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Retiree Contributions

- **Pre-Age 65** 100% of total costs from age 55 through age 57. Approximately 25% of total costs from age 58 through age 64. These contributions are paid by the Union VEBA
- **Post-Age 65** Retiree pays full Medicare HMO premium.

Dependent Coverage Eligible dependents may participate in the plan if covered at the time of the employee's retirement. Coverage for the spouse continues after the death of the retiree.

Life Insurance Benefits

Eligibility Full-time employees who retire on or after age 55 and 10 years of service with life insurance coverage at the time of retirement

Effective December 31, 2015, retiree life insurance coverage was eliminated for active Salaried employees

Benefits 50% of final pay, up to a maximum of \$50,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. WTW is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.

EGC Plan

Substantive Plan Provisions for EGC Salaried

The following summary of plan provisions represents our understanding of the substantive plan.

Effective December 31, 2015, MSA benefits were frozen for nonunion active employees.

Effective January 1, 2019, employer subsidies for post-65 retirees are paid through a Health Reimbursement Account (HRA), with retirees purchasing their own health insurance coverage.

Medical Benefits

Retirees Ineligible for Medicare- Highmark

- Eligibility Full-time employees who retired prior to January 1, 2003, on or after age 55 and five years of service

Plan benefits	In Network (Enhanced/Standard)	Out of Network
Deductible		
• Individual	\$519/\$1,557	\$3,116
• Family	\$1,040/\$3,122	\$6,231
Copayment	80%/70%	50%
Out-of-pocket limit		
• Individual	\$1,558/\$4,676	\$9,353
• Family	\$3,118/\$9,373	\$18,705
Maximum out of pocket		
• Individual	\$6,850	N/A
• Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$601 per individual; \$1,204 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Retirees Eligible for Medicare

- Eligibility All Medicare retirees otherwise eligible for coverage
- Plan Type FreedomBlue PPO
Medicare Advantage PPO plan from Highmark Blue Cross Blue Shield

Coordination of Benefits with Medicare Maintenance of benefits

- Deductible \$250

- **Coinsurance** 85%/15% (in network)
85%/15% (out of network)
Office visit-\$15 copay
- **Out-of-Pocket
Maximum** \$1,000 (in network)
\$3,400 (out of network)
- **Vision care** 100% for routine exam (after \$15 copay), and eyeglasses, frames, or
contact lenses. There is a \$75 limit for eye wear every two years. Copay is
not applied toward deductible or out of pocket maximum
- **Prescription
Drug** **Retiree Share up to Initial Coverage Limit**
For up to a 34-day supply: \$20 Generic/\$20 preferred brand/ \$50 Non-
preferred Brand/ \$50 Specialty drug coinsurance
For 90-day mail order supply: 2.5 times copayment
Retiree Share in Coverage Cap
For up to a 34-day supply: Full Gap Coverage with Wrap: \$20 Generic/25%
preferred brand/ 25%- Non-preferred Brand/ 25% Specialty drug
coinsurance
For 90-day mail order supply: 2.5 times copayment, otherwise coinsurance
amount
- **Hearing care** 100% for annual exam (after \$15 copay). Copay is not applied toward
deductible or out of pocket maximum.
- **Dental Care** \$50 deductible per individual
Maximum calendar year benefit per individual is \$1,000
Coinsurance for preventive service is 100% (deductible waived).
Coinsurance for general services is 80%
- **Retiree
Contributions** PNG's contribution is limited to \$88.65 per month (including prescription
drug coverage), per individual with no increase in future years. The retiree is
responsible for the remainder of the premium
- **Surviving
Spouse
Coverage** None, except as provided under the MSA

MSA Account

- **Eligibility** For retirement dates on or after January 1, 2003
- **Benefit** Medical Spending Account (MSA) equal to \$1,000 for each completed year
of service

The MSA will be debited by the total plan premium rate for the type of
coverage selected. When the account is exhausted, the employer paid
medical coverage is discontinued. The retiree may remain in the employer
plans and pay the full amount of the premium.

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. WTW is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.

Substantive Plan Provisions for EGC Union

The following summary of plan provisions represents our understanding of the substantive plan.

Medical Benefits

Eligibility Full-time employees who retire on or after age 55 and 10 years of service, or after age 65

Plan benefits

	In Network (Enhanced/Standard)	Out of Network
Deductible		
• Individual	\$519/\$1,557	\$3,116
• Family	\$1,040/\$3,122	\$6,231
Copayment	80%/70%	50%
Out-of-pocket limit		
• Individual	\$1,558/\$4,676	\$9,353
• Family	\$3,118/\$9,373	\$18,705
Maximum out of pocket		
• Individual	\$6,850	N/A
• Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$601 per individual; \$1,204 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Retiree Contributions

- Pre-Age 65 100% of total costs from age 55 through age 57. Approximately 25% of total costs from age 58 through age 64. These contributions are paid by the Union VEBA
- Post-Age 65 Retiree pays full Medicare HMO premium. These contributions are paid by the Union VEBA.

Dependent Coverage

Eligible dependents may participate in the plan of covered at the time of the employee's retirement. Coverage for the spouse continues after the death of the retiree.

Life Insurance Benefits

Eligibility Full-Time employees who retire on or after age 55 and 10 years of service with life insurance coverage at the time of retirement

Benefits 50% of final base pay, up to a maximum of \$50,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. WTW is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.

TWP Plan

Substantive Plan Provisions for TWP Salaried

The following summary of plan provisions represents our understanding of the substantive plan.

Medical Benefits

Retirees Ineligible for Medicare - Highmark

- Eligibility Salaried retirees who met requirements prior to June 1, 2012 or who elected to retire under the 2015 Voluntary Retirement Program (VRP)

Union employees who have attained age 62

Plan benefits	In Network (Enhanced/Standard)	Out of Network
Deductible		
• Individual	\$519/\$1,557	\$3,116
• Family	\$1,040/\$3,122	\$6,231
Copayment	80%/70%	50%
Out-of-pocket limit		
• Individual	\$1,558/\$4,676	\$9,353
• Family	\$3,118/\$9,373	\$18,705
Maximum out of pocket		
• Individual	\$6,850	N/A
• Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$601 per individual; \$1,204 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies.

Retirees Eligible for Medicare

- Eligibility All Medicare retirees otherwise eligible for coverage
- Plan Type FreedomBlue PPO
Medicare Advantage PPO plan from Highmark Blue Cross Blue Shield
- Coordination of Benefits with Medicare Maintenance of benefits
- Deductible \$250
- Coinsurance 85%/15% (in network)
85%/15% (out of network)

- Office visit-\$15 copay
- Out-of-Pocket Maximum
 - \$1,000 (in network)
 - \$3,400 (out of network)
- Retiree Contributions
 - Salaried retirees pay 25% of the full insured premium after the first two years of retirement
 - Union retiree have no required contribution
- Surviving Spouse Coverage
 - Provided until the date the retiree, or spouse if later becomes eligible for Medicare.

MSA Account

- Eligibility
 - Salaried retirees who met requirements prior to June 1, 2012 and did not elect to retire under the 2015 Voluntary Retirement Program (VRP)
- Benefit
 - Medical Spending Account (MSA) equal to \$700 for each completed year of service

RMA Account

- Eligibility
 - Salaried retirees hired on or after June 1, 2002 who have not attained age 55 on June 1, 2012, who retire at age 58 with at least three years of service
- Benefit
 - Retiree Medical Account (MSA) equal to \$6,500 for each completed year of service between ages 45 and 65
 - Effective December 31, 2015, RMA accounts were frozen

Life Insurance Benefits

- Eligibility**
 - Retire on or after age 60 with at least 10 years of service after May 1, 1993. Life insurance coverage was eliminated for future retirees after December 31, 2015
- Benefits**
 - \$15,000. For retirements prior to May 1, 1999, the benefit is \$12,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. WTW is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.

Substantive Plan Provisions for TWP Union

The following summary of plan provisions represents our understanding of the substantive plan.

Medical Benefits

Eligibility	Full-time employees who retire on or after age 55 and 10 years of service, or after age 65
Dependent Coverage	Eligible dependents may participate in the plan if covered at the time of the employee's retirement. Coverage for the spouse continues after the death of the retiree.

Plan benefits	In Network (Enhanced/Standard)	Out of Network
Deductible		
• Individual	\$519/\$1,557	\$3,116
• Family	\$1,040/\$3,122	\$6,231
Copayment	80%/70%	50%
Out-of-pocket limit		
• Individual	\$1,558/\$4,676	\$9,353
• Family	\$3,118/\$9,373	\$18,705
Maximum out of pocket		
• Individual	\$6,850	N/A
• Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$601 per individual; \$1,204 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies.

Retiree Contributions

- Pre-Age 65 100% of total costs from age 55 through age 57
25% of total costs from age 58 through age 64. These contributions are paid by the Union VEBA
- Post-age 65 Retiree pays full Medicare HMO premium. These contributions are paid by the Union VEBA

Life Insurance Benefits

Eligibility	Pre-April 9, 2016: Retire on or after age 62 Post-April 9, 2016: Retire on or after age 55 with at least 10 years of service
Benefits	Pre-April 9, 2016: \$15,000. For retirements prior to May 1, 1999, the benefit is \$12,000 Post-April 9, 2016: 50% of final base pay, up to a maximum of \$50,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. WTW is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

WTW is not aware of any temporary deviations.



Essential Utilities, Inc. Pension Plan

Actuarial Valuation Report
Benefit Cost for Fiscal Year Beginning
January 1, 2023 under US GAAP

March 2023

wtwco.com

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Purposes of valuation

Essential Utilities, Inc. (Essential) engaged Willis Towers Watson US LLC (“WTW”) to value Essential’s pension plan.

As requested by Essential, this report documents the results of an actuarial valuation of the Essential Utilities, Inc. Pension Plan (the Plan) as of January 1, 2023.

The primary purpose of this valuation is to determine the Net Periodic Benefit Cost/(Income) (Benefit Cost), in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715) for the fiscal year ending December 31, 2023. It is anticipated that a separate report will be prepared for year-end financial reporting purposes.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. The expected contributions to the qualified pension plan(s) were set at \$20.3 million. This amount is determined based on Essential’s funding policy and subject to the minimum required contribution in accordance with ERISA and the Internal Revenue Code (IRC).

Note that any significant change in the amounts contributed or expected to be contributed in 2023 from what is disclosed at December 31, 2022 may require disclosure in the interim financial statements, but should not affect the expected return on plan assets absent a remeasurement for another purpose.

2. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.
3. This report is not intended to constitute a certification of the Adjusted Funding Target Attainment Percentage (AFTAP) under IRC §436 for any plan year.
4. This report does not determine funding requirements under IRC §430.
5. This report does not provide information for plan accounting and financial reporting under ASC 960.
6. This report does not present liabilities on a plan termination basis, for which a separate extensive analysis would be required. No funded status measure included in this report is intended to assess, and none may be appropriate for assessing, the sufficiency of plan assets to cover the estimated cost of settling benefit obligations, as all such measures differ in some way from plan termination obligations. In addition, funded status measures shown in this report do not reflect the current costs of settling obligations by offering immediate lump sum payments to participants and/or purchasing annuity contracts for the remaining participants (e.g., insurer profit, insurer pricing of contingent benefits and/or provision for anti-selection in the choice of a lump sum vs. an annuity).
7. The comparisons of plan obligations as determined for accounting and financial reporting purposes to plan assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to

assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly by the plan sponsor as they come due.

Section 1 : Summary of key results

1.1 Benefit cost, plan assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning		01/01/2023	01/01/2022
Benefit Cost/ (Income)	Net Periodic Benefit Cost/(Income) ¹	(1,609,700)	(5,774,092) ¹
	Benefit Cost/(Income) due to Special Events	0	2,841,319
	Total Benefit Cost/(Income)	(1,609,700)	(2,932,773)
Amortization of Regulatory Asset	Amortization of regulatory asset associated with the purchase of the Ohio-American Water Company (provided by Essential)	0	228,202
Measurement Date		01/01/2023	01/01/2022
Plan Assets	Fair Value of Plan Assets (FVA)	332,412,204	437,445,465
	Actual Return on Fair Value of Plan Assets during Prior Year	(20.29%)	6.71%
Benefit Obligations	Accumulated Benefit Obligation (ABO)	(303,046,681)	(415,878,068)
	Projected Benefit Obligation (PBO)	(308,648,965)	(429,346,221)
Funded Ratios	Fair Value of Plan Assets to ABO	109.7%	105.2%
	Fair Value of Plan Assets to PBO	107.7%	101.9%
Accumulated Other Comprehensive (Income)/Loss	Net Prior Service Cost/(Credit)	2,145,241	224,886
	Net Loss/(Gain)	54,128,096	48,389,396
	Total Accumulated Other Comprehensive (Income)/Loss	56,273,337	48,614,282
Remaining Regulatory Asset	Remaining regulatory asset associated with the purchase of the Ohio-American Water Company (provided by Essential)	0	228,202
Assumptions	Discount rate	5.51%	2.91%
	Expected Long-Term Rate of Return on Plan Assets	6.80%	5.40%
	Rate of Compensation Increase (Corporate/Others)	4.00%/3.00%	4.00%/3.00%
Participant Data	Census Date	01/01/2022	01/01/2021

¹ The 2022 ASC-715 cost/(income) differs from the amount shown in the prior report due to the Q4 remeasurement reflecting settlement accounting for lump sum payments as of September 30, 2022.

1.2 Basis for valuation

Appendix A summarizes the assumptions, methods and models used in the valuation. Appendix B summarizes our understanding of the principal provisions of the plan being valued. Both of these appendices include a summary of any changes since the prior valuation. Unless otherwise described below under Subsequent Events, assumptions were selected based on information known as of the measurement date.

Changes in assumptions

The discount rate for benefit obligations was changed from 2.91% as of December 31, 2021 to 5.51% as of December 31, 2022.

The expected return on asset assumption was changed from 5.40% to 6.80% as of December 31, 2022 for purposes of fiscal 2023 pension expense.

Changes in methods

There have been no changes in methods since the prior valuation.

Changes in benefits valued

Increase in the minimum benefit for Part B participants to \$88.05/month in 2023, \$90.69/ month in 2024, \$93.41/ month in 2025 and \$96.21/month in 2026.

Subsequent events

Total lump sums paid out in 2023 is expected to result in a settlement accounting charge every quarter in 2023.

Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information described below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied on information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by Essential and other persons or organizations designated by Essential. See the Sources of Data and Other Information section of Appendix A for further details. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Essential, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is January 1, 2023. The benefit obligations were measured as of Essential's December 31, 2022 fiscal year end and are based on participant data as of the census date, January 1, 2022.

We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data that was used for the calculation of the Net Periodic Benefit Cost/(Income) for the fiscal year ending December 31, 2023.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets and the general ledger account balances for the benefit plan cost at December 31, 2022, which reflect the expected funded status of the plan was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for tax effects. Any tax effects in AOCI should be determined in consultation with Essential's tax advisors and independent accountants.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the benefit cost and other financial reporting have been selected by the Company. WTW has evaluated the assumptions used and believes that they do not significantly conflict with what would be reasonable. In addition, we believe that the combined effect of assumptions is expected to have no significant bias. See Appendix A for a description of each significant assumption used and our rationale for concluding that it does not significantly conflict with what would be reasonable. U.S. GAAP requires that each significant assumption "individually represent the best estimate of the plan's future experience solely with respect to that assumption."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by WTW, we believe do not significantly conflict with what would be reasonable. Other actuarial assumptions could also be considered to not significantly conflict with what would be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions, methods and sources of data and other information used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the January 1, 2023 measurement date will change the results shown in this report.

Certain models (as described in ASOP No. 56) were used in preparing the information presented herein. Further information on these models can be found in Appendix A.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated August 24, 2020 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of Essential and its independent accountants in connection with our actuarial valuation of the pension plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. Essential may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require Essential to provide them this report, in which case Essential will use best efforts to notify WTW in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without WTW's prior written consent. WTW accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

The undersigned are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.



Kevin J. Halfpenny, FSA, EA
Managing Director, Retirement
March 31, 2023



Jason Rohrer, FSA, EA
Director, Retirement
March 31, 2023



Vi-Zanne Ho, FSA, EA
Associate Director, Retirement
March 31, 2023

Section 2 : Accounting exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	01/01/2023	01/01/2022
A Development of Balance Sheet Asset/(Liability)¹		
1 Projected benefit obligation (PBO)	(308,648,965)	(429,346,221)
2 Fair value of plan assets (FVA) ²	332,412,204	437,445,465
3 Net balance sheet asset/(liability)	23,763,239	8,099,244
B Current and Noncurrent Classification		
1 Noncurrent asset	23,763,239	8,099,244
2 Current liability	0	0
3 Noncurrent liability	0	0
4 Net balance sheet asset/(liability)	23,763,239	8,099,244
C Accumulated Benefit Obligation (ABO)	(303,046,681)	(415,878,068)
D Accumulated Other Comprehensive (Income)/Loss		
1 Net prior service cost/(credit)	2,145,241	224,886
2 Net loss/(gain)	54,128,096	48,389,396
3 Accumulated other comprehensive (income)/loss ³	56,273,337	48,614,282
E Remaining Regulatory Asset		
1 Remaining regulatory asset associated with the purchase of the Ohio-American Water Company (provided by Essential)	0	228,202
F Assumptions and Dates		
4 Discount rate	5.51%	2.91%
5 Rate of compensation increase (Corporate/Others)	4.00%/3.00%	4.00%/3.00%
6 Census date	01/01/2022	01/01/2021

¹ Whether any amounts in this table that differ from those disclosed at year-end must be disclosed in subsequent interim financial statements should be determined.

² Excludes receivable contributions.

³ Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects

2.2 Changes in plan obligations and assets

All monetary amounts shown in US Dollars

Period Beginning	01/01/2023	01/01/2022
A Change in Projected Benefit Obligation (PBO)		
1 PBO at beginning of prior fiscal year	429,346,221	462,807,392
2 Employer service cost	1,963,430	2,848,780
3 Interest cost	13,117,875	12,407,208
4 Actuarial loss/(gain)	(101,699,954)	(16,361,823)
5 Plan participants' contributions	0	0
6 Benefits paid from plan assets	(18,443,313)	(32,355,336)
7 Benefits paid from Essential assets	0	0
8 Administrative expenses paid	0	0
9 Plan amendments	2,121,295	0
10 Acquisitions/(divestitures)	0	0
11 Curtailments	0	0
12 Settlements	(17,756,589)	0
13 Special/contractual termination benefits	0	0
14 PBO at beginning of current fiscal year	308,648,965	429,346,221
B Change in Plan Assets		
1 Fair value of plan assets at beginning of prior fiscal year	437,445,465	426,800,047
2 Actual return on plan assets	(89,223,636)	28,226,033
3 Employer contributions	20,390,277	14,774,721
4 Plan participants' contributions	0	0
5 Benefits paid	(18,443,313)	(32,355,336)
6 Administrative expenses paid	0	0
7 Transfer payments	0	0
8 Acquisitions/(divestitures)	0	0
9 Settlements	(17,756,589)	0
10 Fair value of plan assets at beginning of current fiscal year	332,412,204	437,445,465

2.3 Summary of net balances

All monetary amounts shown in US Dollars

A Summary of Prior Service Cost/(Credit) Bases

Measurement Date Established	Original Amount	Net Amount at 01/01/2023	Remaining Amortization Period	Amortization Amount in 2023	Effect of Curtailments	Other Events
1/1/2016	2,482,451	303,008	0.973	303,008	0	0
1/1/2016	737,053	55,713	0.973	55,713	0	0
1/1/2018	(1,005,380)	(334,775)	2.496	(134,121)	0	0
1/1/2023	2,121,295	2,121,295	7.133	297,382	0	0
Total		2,145,241		521,982	0	0

All monetary amounts shown in US Dollars

B Summary of Net Loss/(Gain) (see Appendix A for a description of amortization method)

	Net Amount at 01/01/2023 ¹	Amortization Amount in 2023	Effect of Curtailments	Effect of Settlements	Other Events (Identify)
	54,128,096	2,928,105	0	0	0

¹ Before any immediate recognition on the same date.

2.4 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

Fiscal Year Ending	12/31/2023	12/31/2022
A Total Benefit Cost		
1 Employer service cost	1,276,995	1,963,430 ¹
2 Interest cost	16,354,214	13,117,875
3 Expected return on plan assets	(22,690,996)	(22,003,859)
4 Subtotal	(5,059,787)	(6,922,554)
5 Net prior service cost/(credit) amortization	521,982	200,940
6 Net loss/(gain) amortization	2,928,105	947,522
7 Subtotal	3,450,087	1,148,462
8 Net periodic benefit cost/(income)	(1,609,700)	(5,774,092)
9 Curtailment (gain)/loss	0	0
10 Settlement (gain)/loss	0	2,841,319
11 Special/contractual termination benefits	0	0
12 Total benefit cost	(1,609,700)	(2,932,773)
B Assumptions (See Appendix A for interim measurements, if any)		
1 Discount rate	5.51%	2.91%
2 Expected long-term rate of return on plan assets	6.80%	5.40%
3 Rate of compensation increase (Corporate/Others)	4.00%/3.00%	4.00%/3.00%
4 Census date	01/01/2022	01/01/2021
C Fair Value of Assets at Beginning of Year	332,412,204	437,445,465
D Cash Flows		
	Expected	Actual
1 Employer contributions	20,342,980	20,390,277
2 Benefits paid from plan assets	26,589,014	36,199,902
E Amortization Period	7.13324	7.18562

¹ The 2022 ASC-715 cost/(income) differs from the amount shown in the prior report due to the Q4 remeasurement reflecting settlement accounting for lump sum payments as of September 30, 2022.

Section 3 : Participant data

3.1 Summary of participant data

All monetary amounts shown in US Dollars

Census Date	01/01/2022	01/01/2021
A Participating Employees		
1 Number		
a Accruing benefits	186	268
b Not accruing benefits	515	511
c Total	701	779
2 Expected plan compensation for year beginning on the valuation date ¹	19,660,090	26,997,135
3 Average expected plan compensation	105,699	100,736
4 Average age	54.3	53.7
5 Average credited service	22.8	21.4
B Participants with Deferred Benefits		
1 Number	401	414
2 Total annual pension	4,569,335	4,911,750
3 Average annual pension	11,395	11,864
4 Average age	55.2	55.3
5 Distribution at January 1, 2022		
Age	Number	Benefits
Under 40	31	167,889
40-44	19	249,710
45-49	44	416,704
50-54	74	608,299
55-59	97	1,422,493
60-64	107	1,261,222
65 and over	29	443,018
C Participants Receiving Benefits		
1 Number	1,455	1,482
2 Total annual pension	18,555,603	18,612,302
3 Average annual pension	12,753	12,559
4 Average age	76.2	75.9
5 Distribution at January 1, 2022		
Age	Number	Annual Pension
Under 55	3	11,722
55-59	10	172,330
60-64	91	1,417,329
65-69	270	4,656,196
70-74	364	5,787,498
75-79	246	2,285,783
80-84	213	1,831,483
85 and over	258	2,393,262

¹ Amounts shown for participants accruing benefits only

3.2 Age and service distribution of active participants

Attained Age	Attained Years of Credited Service ¹								Total
	Under 10	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 30	3	0	0	0	0	0	0	0	3
30-34	16	7	0	0	0	0	0	0	23
35-39	18	17	5	0	0	0	0	0	40
40-44	18	16	18	3	0	0	0	0	55
45-49	9	21	15	17	7	0	0	0	69
50-54	12	19	21	24	23	21	2	0	122
55-59	14	23	25	29	25	46	22	4	188
60-64	3	16	21	17	17	19	26	25	144
65-69	3	7	4	4	4	5	4	21	52
70 & over	0	2	1	0	1	0	0	1	5
Total	96	128	110	94	77	91	54	51	701
Average:	Age	54	Number of Participants:		Fully vested	701	Males	493	
	Service	22			Partially vested	0	Females	208	

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

3.3 Participant reconciliation

	Active	Deferred Inactive	Currently Receiving Benefits	Total
1 At 01/01/2021 valuation	779 ¹	414 ²	1,482 ³	2,675
2 Change due to:				
a New hire and rehire	0	0	0	0
b Non-vested termination	0	0	0	0
c Vested termination	(21)	21	0	0
d Retirement	(17)	(11)	28	0
e Disability	0	0	0	0
f Death	0	(6)	(72)	(78)
g New beneficiary	0	6	19	25
h Cashout	(40)	(25)	(5) ⁴	(70)
i Miscellaneous	0	2	3	5
j Net change	(78)	(13)	(27)	(118)
3 At 01/01/2022 valuation	701 ⁵	401 ⁶	1,455 ⁷	2,557

¹ Includes 10 participants who also have a deferred benefit from a legacy plan

² Includes 4 participants entitled to benefits as a result of a Qualified Domestic Relations Order

³ Includes 12 participants entitled to benefits as a result of a Qualified Domestic Relations Order and 2 participants with a separate record valuing another legacy plan benefit

⁴ Includes 5 beneficiaries who took the \$5000 lump sum death benefit under the EGC plan

⁵ Includes 9 participants who also have a deferred benefit from a legacy plan

⁶ Includes 4 participants entitled to benefits as a result of a Qualified Domestic Relations Order

⁷ Includes 9 participants entitled to benefits as a result of a Qualified Domestic Relations Order and 2 participants with a separate record valuing another legacy plan benefit

Appendix A : Statement of actuarial assumptions, methods and data sources

Plan Sponsor

Essential Utilities Inc.

Statement of Assumptions

The assumptions disclosed in this Appendix are for the fiscal year 2023 benefit cost.

Assumptions and methods for pension cost purposes

Actuarial Assumptions and Methods — Pension Cost

Economic Assumptions

Discount Rate	5.51%
Pre-tax rate of return on assets for 2023	6.80%
Annual rates of increase	
• Compensation by Plan	
– Aqua Corporate	4.00%
– Legacy Aqua Others	3.00%
– Legacy PNG, EGC and TWP	N/A
• Statutory limits on compensation and benefits	2.25% for legacy Delta 3.00% for legacy PNG, EGC, TWP, and Aqua
• Social Security Wage Base Increase	3.5%
• Cash Balance Interest Crediting Rate	5.50% for legacy EGC 2.16% for legacy PNG

The return on assets shown above is net of investment expenses and administrative expenses assumed to be paid from the trust.

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant

New or rehired employees It was assumed there will be no new or rehired employees

Benefit commencement dates

- Preretirement death benefit The later of death of the active participants or the date the participant would have been eligible to retire
- Deferred vested benefit The later of normal retirement date or termination of employment
- Disability benefit Upon disability for applicable plans
- Retirement benefit Upon termination of employment

Form of payment

Active Participants

Legacy Group	Lump Sum	Annuity
Legacy Aqua and EGC	60%	40% Annuity (50% Single Life Annuity, 50% Joint and Survivor Annuity)
Legacy Delta	60%	40% Annuity (50% 10CC, 50% Joint and Survivor Annuity)
Legacy TWP	N/A	100% (50% Single Life Annuity, 50% Joint and Survivor Annuity)
Legacy PNG (SRA and Cash Balance)	100%	N/A
Legacy (except for SRA and Cash Balance)	N/A	100% Annuity (50% Single Life Annuity, 50% Joint and Survivor Annuity)

Terminated Participants

100% annuity for all but cash balance. 100% lump sum for cash balance

Percent married 80% for all participants

Demographic Assumptions

Mortality

- Healthy mortality rates
 - Base Mortality Table: Male table used for males; female table used for females
 1. Base table: PRI-2012
 2. Base mortality table year: 2012
 3. Table type: No collar
 4. Healthy or Disabled: healthy
 5. Table weighting: Benefit
 6. Blending of annuitants and non-annuitants: Separate rates for annuitants and non-annuitants

Mortality Improvement Scale: male table used for males; female table used for females

 1. Base scale: Scale MP-2020
 2. Projection Type: Generational
- Disabled life mortality rates
 - The same as the healthy mortality table shown above

Disability rates

Rates vary by age and sex.

Representative Disability Rates:

Legacy Aqua Local employees

Percentage becoming disabled during the year

Age	Males	Females
30	0.001	0.002
45	0.002	0.003
60	0.014	0.021

Legacy EGC

Percentage becoming disabled during the year

Age	Males	Females
30	0.00134	0.00165
45	0.00505	0.00522
60	0.02266	0.01793

Legacy PNG

Percentage becoming disabled during the year

Attained Age	Rate
25-29	0.00048
30-34	0.00066
35 -39	0.00090

40-44	0.00129
45-49	0.00204
50-54	0.00354
55-59	0.00624
60-64	0.00780

Termination rates

The rates at which participants are assumed to terminate employment by age, service/gender are shown below:

Representative Termination Rates:**Percentage leaving during the year**

Age	Rate
0-19	0.00
20-29	0.10
30-34	0.08
35-49	0.05
50-54	0.03

Retirement Rates

The rates at which participants are assumed to retire by age/service are shown below:

PNG and TWP Union**Percentage assumed to retire during the year**

Age	Rate
55-56	0.02
57	0.05
58-61	0.20
62	0.25
63-64	0.20
65-66	0.30
67	0.50
68+	1.00

All other plans (except PNG and TWP Union)**Percentage assumed to retire during the year**

Age	Rate
55-56	0.02
57-59	0.05
60-61	0.10

62	0.25
63-64	0.20
65-66	0.30
67	0.50
68+	1.00

All terminated vested participants are assumed to retire at age 65.

Additional Assumptions

Administrative expenses

Return on asset assumption is net of any expenses paid by the trust.

Cash flow

- Decrement timing
The assumptions used are collectively called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met, or the start/end date will occur.
- Timing of benefit payments
Benefit payments are assumed to be made uniformly throughout the year and, on average, at mid-year.

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.
- Amount and timing of contributions
Contributions reflect actual amounts already made and expected to be made through the remainder of the year, as provided by Essential.
- Funding Policy
Essential's funding policy for 2023 is to contribute \$20.3 million, subject to the minimum required contribution in accordance with ERISA and the Internal Revenue Code (IRC).

Methods – Pension Cost and Funded Position

Census date January 1, 2022

Measurement date January 1, 2023

Service cost and projected benefit obligation

The Projected Unit Credit Cost Method is used to determine the PBO and the related current service cost. Under this method, a “projected accrued benefit” is calculated based upon service as of the measurement date and projected future compensation and social security levels at the age at which the employee is assumed to leave active service.

Fiscal 2023 pension benefit cost is calculated based on the pension benefit liability at December 31, 2022, which was derived

from a roll forward of January 1, 2022 valuation results. Benefit obligations were projected forward to the end of the year, adjusted for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

The benefits described above are used to determine both ABO and PBO, except that final average pay is assumed to remain constant in the future about calculating ABO.

Market-related value of assets

The fair value of assets is used to determine the expected investment return during the year.

Amortization of unamortized amounts

- Recognition of past service cost/(credit)

Increase or decrease in PBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. Reduction in PBO first reduces any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.
- Recognition of gains or losses

Net loss (gain) in excess of 10% of the greater of PBO or the market-related value of assets is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan.

Benefits not valued

All Benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions and based on that review, is not aware of any other significant benefits required to be valued that were not valued.

Sources of Data and Other Information

Essential furnished participant data as of January 1, 2022. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount Rate	As required by U.S. GAAP, the discount rate was chosen by the plan sponsor based on market information on the measurement date.
Expected return on plan assets	We understand that the expected return on assets assumption reflects the plan sponsor's estimate of future experience for trust asset returns, net of administrative expenses reflecting the plan's current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions.
Optional Payment Form Conversion Mortality	Current IRC section 417(e) table for lump sums
Rates of increase in compensation, National Average Wages (NAW) CPI and plan administrative expenses	Assumed increases were chosen by the plan sponsor and as required by U.S. GAAP, represents an estimate of future experience.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions were selected by the plan sponsor and as required by U.S. GAAP, represents a best estimate of future experience.
Disabled Mortality	Assumptions were selected by the plan sponsor and as required by U.S. GAAP, represent a best estimate of future experience. Assumptions used for disabled mortality are the same as those used for healthy mortality, as the plan sponsor has determined that given the lack of credible mortality experience for disabled participants in this plan, and the lack of studies of mortality experience among comparable disabled participants (i.e. comparable demographics and disability definition comparable to plans definition), and/or the materiality of this assumption, there is not a different assumption that the plan sponsor believes to be the best estimate.
Termination	Termination rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age because of observed and expected differences in termination rates by age.
Disability	Disability rates were based on historical plan assumptions, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Retirement

Retirement rates for actives and terminated participants were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age because of observed and expected differences in termination rates by age.

Form of payment

Forms of payment was based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Marital Assumptions

- Percent married The assumed percentage married is based on the percentage married observed among recent retirees during the experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
- Spouse age The assumed age difference for spouses is based on historical assumptions, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Source of Prescribed Methods**Accounting methods**

The methods used for accounting purposes as described in Appendix A are “prescribed methods set by another party”, as defined in the actuarial standards of practice (ASOPs). As required by U.S. GAAP, these methods were selected by the plan sponsor.

Changes in Assumptions and Methods**Change in assumptions since prior valuation**

The discount rate for benefit obligations was changed from 2.91% as of December 31, 2021 to 5.51% as of December 31, 2022.

The expected return on asset assumption was changed from 5.40% for fiscal 2022 to 6.80% for fiscal 2023.

Change in methods

There have been no changes in method since prior valuation.

Model Descriptions and Disclosures in accordance with ASOP No. 56**Quantify**

Quantify is the WTW centrally developed, tested and maintained Global actuarial valuation system. It is used to perform valuations of clients' benefit plans.

Quantify provides the ability to process data, calculate benefits and value benefit liabilities, develop results using applicable standards, and generate client reports.

Quantify parameters provide significant flexibility to model populations and plan designs. Various demographic, economic and benefit related assumptions exist for users to model multiple demographic and economic situations.

Plan liabilities are calculated based on standard actuarial techniques, developing actuarially reasonable results using the population and parameters entered. The calculation and presentation of liabilities in Quantify relies on the assumptions used and the reasonability of the assumptions selected.

Quantify incorporates standard liability methodologies that are intended to reasonably reflect a variety of economic or demographic conditions. The model itself does not evaluate any assumptions entered for reasonableness, consistency, or probability of occurrence.

Quantify is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuaries signing this report have relied on the actuaries who develop, test and maintain this system, and have also performed a limited review of results to ensure that system parameters have been set appropriately and plan provisions coded correctly.

Quantify FR

Quantify Financial Reporting (FR) is intended to calculate funding results, accounting results and produce the associated client reports under selected accounting standards. The calculations and reports are based on various user specified inputs including liability results and asset values.

Quantify FR develops valuation results for various accounting and funding purposes using standard actuarial techniques.

Calculation of disclosure liabilities and results are based on roll forward liabilities.

Liability roll-forwards are used in accounting scenarios where the date as of which liabilities are valued does not coincide with the fiscal year measurement date. The roll-forwards consist of adjusting liabilities for the passage of time.

The estimate of the following year's expense is calculated based on the obligations and assets used for disclosure and incorporates service cost that may be based on a projection in the associated Quantify liability run, depending on the relationship of the liability valuation date to the fiscal year.

The Roll Forward accounting calculations assume that applicable rules will not change during the roll-forward period. Actuaries make adjustments to the data, plan provisions and assumptions reflected in the calculation of the liabilities that are rolled forward

so that the results reflect conditions at the measurement date, and/or make similar adjustments to the results of the roll forward, including reflecting any changes in applicable accounting standards.

BOND:Link

U.S. BOND:Link is a methodology to assist with the selection of discount rates used in liability and cost measurements related to employee benefit plans. Discount rates are derived by identifying a theoretical settlement portfolio of high-quality corporate bonds sufficient to provide for a plan's projected benefit payments. The single interest rate is then determined that results in a discounted value of the plan's benefit payments that equals the market value of the selected bond portfolio.

Updated BOND:Link models are developed monthly as of the last day of the month. The construction of a BOND:Link model relies on bond data collected as of the measurement date. Parameters provide the user the ability to control aspects of the model. The model output allows the user to see the effects of those parameters.

Information regarding quoted bond prices, yields and other bond related data is from Bloomberg Finance L.P.

Appendix B : Summary of principal plan provisions

Plan Effective Date

This plan was created by the merger of the Retirement Plan for Employees of Philadelphia Suburban Corporation into the Retirement Income Plan for Salaried Employees of Philadelphia Suburban Water Company. The most recent plan amendment was March 31, 2020.

Plan Provisions – Part A for Philadelphia Suburban Corporation and Subsidiaries Employees

Covered Employees	Participants in the plan on December 31, 1995 continue as participants in this plan. This plan is closed to new entrants who were hired or rehired on or after April 1, 2003. All other Eligible Class Employees become participants on the applicable participation date. Effective December 31, 2014 benefits were frozen for 15 select employees. Effective December 31, 2017 benefits were frozen for 5 select employees.
Participation Date	Eligible Class Employees become participants on the earlier of (i) or (ii): (i) The January 1 on or following completion of six months of continuous employment. (ii) The January 1 nearest the completion of one Year of Service.

Definitions

Computation Period	Calendar year
Eligible Class Employee	Any salaried or hourly paid employee not includable in a class of employees entitled to participate in another defined benefit pension plan of Aqua America, Inc. or employed in a category that Essential has designated as ineligible for participation. Employees covered by a collective bargaining agreement are not covered under Part A of this plan.
Year of Service (Vesting)	One year is earned for each Computation Period during which 1,000 hours or more are credited. Except as noted below, Year of Service for vesting purposes from original date of hire.

Acquired Group	Date Vesting Credit Begins
Uwchlan	January 1, 1993
Great Valley Water Company	January 1, 1995
Media Water Company	Original date of hire
Hatboro Water Company	Original date of hire
Utilities Group Services, Inc.	Original date of hire
Bristol	Original date of hire
Borough of West Chester	Original date of hire

	Bensalem Township	Original date of hire
	NYWS Salaried Participants	Original date of hire
Year of Service (Benefit Accrual)	One year is earned for each Computation Period during which 1,000 hours or more are credited. Except as noted below, Year of Service for benefit accrual purpose from date of hire. Years of Service is frozen as of December 31, 2014 for 15 select participants and as of December 31, 2017 for an additional 5 select participants.	

Acquired Group	Date Benefit Accrual Credit Begins
Uwchlan	January 1, 1993
Great Valley Water Company	January 1, 1995
Media Water Company	January 1, 1995
Hatboro Water Company	November 1, 1996
Utilities Group Services, Inc.	November 1, 1996
Bristol	January 1, 1997
Borough of West Chester	January 1, 1998
Bensalem Township	January 1, 2000
NYWS Salaried Participants	January 1, 2009

Applicable Compensation	Total earnings of an employee, paid during the Computation Period, that are subject to withholding of federal income taxes, excluding values of fringe benefits and income resulting from exercising of stock options, sale of stock, stock appreciation rights and deferred or contingent compensation arrangements. No earnings are taken into account after December 31, 2014 for 15 select participants and after December 31, 2017 for 5 additional select participants.
Average Applicable Compensation	The annual average of the Applicable Compensation during the five consecutive Computation Periods of the final 10 Computation Periods as an active participant yielding the highest such average.
Covered Compensation	The average of the Social Security wage bases in effect during the 35 years ending with the year the participant attains Social Security Retirement Age. Covered Compensation is calculated as though the participant attains Social Security Retirement Age in year of termination.

Eligibility for Benefits

Normal Retirement	The first day of the month coincident with or next following attainment of age 65 and five Years of Service.
Early Retirement	The first of the month on or next following attainment of age 55 and completion of 10 Years of Service.
Postponed Retirement	All participants retiring after their normal retirement date.
Vested Termination	Completion of five Years of Service.

Disability Completion of 10 Years of Service and eligibility for disability retirement benefits under the Federal Social Security Act.

Preretirement Death Spouses of participants who die after earning a vested accrued benefit whether or not employed at death.

Benefits Paid Upon the Following Events

Normal Retirement The sum of (i) and (ii), minimum the greater of (iii), (iv) or (v):

- (i) 1.35% of Average Applicable Compensation up to Covered Compensation plus 1.8% of the excess; the sum multiplied by Years of Service to a maximum of 25.
- (ii) 0.5% of Average Applicable Compensation multiplied by Years of Service in excess of 25.
- (iii) Minimum Benefit: Amount determined in schedule below multiplied by total Years of Service.

Date of Termination, or if earlier, Normal Retirement Date	Amount
On or before November, 30, 1977	\$ 84.00
December 1, 1977 - November 30, 1978	108.00
December 1, 1978 - November 30, 1979	120.00
December 1, 1979 - November 30, 1981	144.00
December 1, 1981 - November 30, 1982	180.00
December 1, 1982 - November 30, 1983	240.00
December 1, 1983 - November 30, 1984	264.00
December 1, 1984 and thereafter	300.00

(iv) Benefit accrued to December 31, 1988 based on the plan in effect at that date.

(v) Effective January 1, 2002 and amended January 1, 2005 and January 1, 2008, a schedule of minimum benefits, for certain individuals, applicable at normal retirement age.

Early Retirement Benefit payable at normal retirement date, reduced 1/4 of 1% for each calendar month payment precedes age 65.

Effective December, 1, 1986, participants who have attained age 62 and completed 30 years of service are eligible for unreduced early retirement benefits.

Postponed Retirement The greater of the benefit payable at normal retirement date, increased 1/2 of 1% for each month between normal retirement date and deferred retirement date and the benefit accrued to actual retirement.

Vested Termination Normal Retirement benefit as described above based on Average Applicable Compensation, Years of Service and Covered Compensation at termination. Participants who had completed 10 Years of Service are applicable for benefits as early as age 55, reduced as described in Early Retirement benefit above.

Disability Normal Retirement benefit as described above, assuming Applicable Compensation at date of disability remains level and Years of Service continue to accrue until actual retirement. Participants not covered by a long-term disability plan may elect to receive a pension commencing on the first day of the month following the determination of disability.

Other Plan Provisions

Forms of payment Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 75% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50%, 66 2/3%, 75% or 100% joint and survivor annuity, a five, ten, or fifteen year certain and life annuity, (for married participants) a life annuity, or a lump sum. Actuarial equivalence is based on the 1994 GAR mortality table and 6% interest for annuity forms, and IRS 417(e) interest and mortality (with lookback to September) for lump sums.

Postretirement death benefit None except as provided under normal or optional forms of annuities.

Plan Participants' Contributions None

Pension Increases None

Maximum on benefits and pay All benefits and pay subject to maximum limitations specified by the Employee Retirement Income Security Act of 1974, as amended and defined by the Code for that calendar year.

Benefits Not Valued

Benefits Not Valued All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Essential. and, based on that review, is not aware of any significant benefits required to be valued that were not.

The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment.) Such lumps sums are not explicitly valued as such; rather such participants benefits are valued using the benefit choice assumptions described above.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no change to benefits valued since prior year.

Plan Provisions – Part B for Local Employees

Covered Employees	Participants in the plan on December 31, 1995 continue as participants in this plan. All other Eligible Class Employees become participants on the applicable participation date. This plan is closed to new entrants who were hired or rehired on or after January 1, 2004.
Participation Date	Eligible Class Employees become participants on the earlier of (i) or (ii): <ul style="list-style-type: none"> (i) The January 1 on or following completion of six months of continuous employment. (ii) The January 1 nearest the completion of one Year of Service.

Definitions

Predecessor Plan	Retirement Income Plan for Employees of Philadelphia Suburban Water Company as of December 31, 1980.
Computation Period	Calendar year
Eligible Class Employee	Any employee whose terms and conditions of employment are determined pursuant to a collective bargaining agreement between the employer and the union.
Year of Service	<p>One year is earned for each Computation Period during which 1,000 hours or more are credited. For vesting purposes Years of Service as of January 1, 1981 cannot be less than the number credited under the Predecessor Plan. For benefit accrual purposes, Years of Service prior to January 1, 1981 are calculated under the terms of the Predecessor Plan.</p> <p>Service prior to January 1, 1985 for former employees of Great Valley Water Company and January 1, 1993 for former employees of Uwchlan is counted for eligibility purposes and ignored for vesting and benefit accrual purposes.</p> <p>Former employees of Media Water Company and Hatboro Water Company are credited with years of service with the former employer for eligibility and vesting purposes only; service prior to January 1, 1995 for former Media employees and prior to November 1, 1996 for Hatboro employees is ignored for benefit accrual purposes.</p> <p>Former employees of Borough of West Chester, Bristol and Bensalem are credited with years of service with the former employer for eligibility and vesting purposes only; service prior to January 1, 1997 for former Bensalem employees, prior to January 1, 1998 for former West Chester employees and prior to January 1, 1997 for Bristol employees is ignored for benefit accrual purposes.</p>
Applicable Compensation	Total earnings of an employee, paid during the Computation Period, which are subject to withholding of federal income taxes, excluding values of fringe benefits and income resulting from exercising of stock options, sale of stock, stock appreciation rights and deferred or contingent compensation arrangements.
Average Applicable Compensation	The annual average of the Applicable Compensation during the 5 consecutive Computation Periods of the final 10 Computation Periods as an active participant yielding the highest such average.

Covered Compensation The average of the Social Security wage bases in effect during the 35 years ending with the year the participant attains Social Security Retirement Age. Covered Compensation is calculated as though the participant attains Social Security Retirement Age in year prior to termination.

Eligibility for Benefits

Normal Retirement The first day of the month coincident with or next following attainment of age 65.

Early Retirement The first of the month on or next following attainment of age 55 and completion of 15 Years of Service.

Postponed Retirement All participants retiring after their normal retirement date.

Vested Termination Completion of 5 Years of Service or age 65, if earlier.

Disability Completion of 10 Years of Service and eligibility for disability retirement benefits under the Federal Social Security Act.

Preretirement Death For spouses of participants who die after earning a vested accrued benefit whether or not they are employed at the time of death.

Benefits Paid Upon the Following Events

Normal Retirement The sum of (i) and (ii), minimum the greater of (iii) or (iv):

- (i) 1.0% of Average Applicable Compensation up to Covered Compensation plus 1.4% of the excess; the sum multiplied by Years of Service to a maximum of 25.
- (ii) 0.5% of Average Applicable Compensation multiplied by Years of Service in excess of 25.
- (iii) Minimum Benefit: Amount determined in Schedule below multiplied by Years of Service.

Date of Termination, or if earlier, Normal Retirement Date	Amount
On or before November 30, 1977	\$ 84.00
December 1, 1977 - November 30, 1978	108.00
December 1, 1978 - November 30, 1979	120.00
December 1, 1979 - November 30, 1981	144.00
December 1, 1981 - November 30, 1982	180.00
December 1, 1982 - November 30, 1983	240.00
December 1, 1983 - November 30, 1984	264.00
December 1, 1984 - November 30, 1988	300.00
December 1, 1988 - November 30, 1989	324.00
December 1, 1989 - November 30, 1990	336.00
December 1, 1990 - November 30, 1991	348.00

December 1, 1991 - November 30, 1993	360.00
December 1, 1993 - November 30, 1994	372.00
December 1, 1994 - November 30, 1996	384.00
December 1, 1996 - November 30, 1997	396.00
December 1, 1997 - November 30, 1998	420.00
December 1, 1998 - November 30, 1999	444.00
December 1, 1999 - November 30, 2000	468.00
December 1, 2000 - November 30, 2001	492.00
December 1, 2001 - November 30, 2002	528.00
December 1, 2002 - December 31, 2003	552.00
January 1, 2004 - November 30, 2004	588.00
December 1, 2004 - November 30, 2005	624.00
December 1, 2005 - December 31, 2006	648.00
January 1, 2007 - November 30, 2007	672.00
December 1, 2007 - November 30, 2008	684.00
December 1, 2008 - December 31, 2009	696.00
January 1, 2010 - December 31, 2010	717.00
January 1, 2011 - December 31, 2011	738.00
January 1, 2012 - December 31, 2012	760.20
January 1, 2013 - December 31, 2013	782.40
January 1, 2014 - December 31, 2014	805.80
January 1, 2015 - December 31, 2015	830.04
January 1, 2016 - December 31, 2016	859.08
January 1, 2017 - December 31, 2017	884.88
January 1, 2018 - December 31, 2018	911.40
January 1, 2019 - December 31, 2019	938.76
January 1, 2020 - December 31, 2020	966.96
January 1, 2021 - December 31, 2021	996.00
January 1, 2022 - December 31, 2022	1,025.88
January 1, 2023 - December 31, 2023	1,056.60
January 1, 2024 - December 31, 2024	1,088.28
January 1, 2025 - December 31, 2025	1,120.92
January 1, 2026 - December 31, 2026	1,154.52

(iv) Benefit accrued to December 31, 1988 based on the plan in effect at that date.

Early
Retirement

Normal Retirement benefit as described above, reduced 1/4 of 1% for each calendar month payment precedes age 65.

Effective December 1, 1986, participants who have attained age 62 and completed 30 Years of Service are eligible for unreduced early retirement benefits.

Postponed Retirement	The greater of the benefit payable at normal retirement date, increased 1/2 of 1% for each month between normal retirement date and deferred retirement date and the benefit accrued to actual retirement.
Vested Termination	Normal Retirement benefit as described above based on Average Applicable Compensation and Years of Service at termination is payable at age 65. Participants who had completed 15 Years of Service are eligible for benefits as early as age 55, reduced as described in Early Retirement benefit above.
Disability	Normal Retirement benefit as described above assuming Applicable Compensation and Years of Service at date of disability. Benefit is payable any time after date of disability for as long as participant is disabled.
Preretirement death	A monthly benefit for life equal to 75% of the benefit described in Early Retirement benefit calculated as if the participant had separated from service on the date of death, survived to the earliest retirement age and retired with a qualified contingent annuity.

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 75% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50%, 66 2/3%, 75% or 100% joint and survivor annuity, a five, ten, or fifteen year certain and life annuity, (for married participants) a life annuity, or lump sum. Actuarial equivalence is based on the 1994 GAR mortality table and 6% interest for annuity forms, and IRS 417(e) interest and mortality (with lookback to September) for lump sums.
Postretirement death benefit	None except as provided under normal or optional forms of annuities.
Plan Participants' Contributions	None
Pension Increases	None
Maximum on benefits and pay	All benefits subject to maximum limitations specified by the Employee Retirement Income Security Act of 1974, as amended.

Benefits Not Valued

Benefits Not Valued All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Essential and, based on that review, is not aware of any significant benefits required to be valued that were not.

The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment.) Such lumps sums are not explicitly valued as such; rather such participants benefits are valued using the benefit choice assumptions described above.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

The dollar per month multiplier used in the calculation of the minimum monthly benefit for local participants was updated for annual increases through year 2026.

Plan Provisions – Part C for Consumers Water Company and Associated Companies Employees

Covered Employees	Participants in the plan as of January 1, 2004 shall continue to be participants. Each other Eligible class employee shall become participant on pre-applicable participation date. Effective December 31, 2014 benefits were frozen for all Part C participants.
Participation Date	Effective January 1, 2003, Employees become participants on the earlier of (a) or (b): <ul style="list-style-type: none"> a. The January 1 on or following completion of six months of continuous employment. b. The January 1 nearest the completion of one Year of Service. <p>This plan is closed to new entrants who were hired or rehired on or after April 1, 2003 for nonunion participants, and for union participants, the date the union contract was ratified.</p>

Definitions

Computation Period	Calendar year
Year of Service (Vesting)	One year is earned for each plan year during which 1,000 hours or more are credited.
Credited Service	Credited Service is frozen as of December 31, 2015. Number of plan years during which an employee has completed 2,080 hours of service. Partial years are credited in years with less than 2,080 hours in proportion to the number of hours of service divided by 2,080 (to the nearest one-twelfth).
Applicable Compensation	Basic annual rate of pay as of January 1 of each year. No pay is taken into account after December 31, 2015.
Average Applicable Compensation	The annual average of the Applicable Compensation during the five consecutive Computation Periods as an active participant yielding the highest such average.
Designated Participants	A Participant who is an Eligible Class Employee employed by an Employer on January 1, 2011 and (i) who is not an Employee covered by a collective bargaining agreement or (ii) who is an Employee covered by a collective bargaining agreement on January 1, 2011 with one of the following unions: <ul style="list-style-type: none"> Susquehanna Union - Local No 563, A.F.L. - C.I.O. Utility Workers of America Kankakee Union - Utility Workers Union of America A.F.L. - C.I.O. Local 467 Roaring Creek Union - Local No. 334, A.F.L. - C.I.O. Utility Workers of America Shenango Union - Utility Workers Union of America A.F.L. - C.I.O. Local 285 New Jersey Union - Service Employees International Union Local 32BJ

Eligibility for Benefits

Normal Retirement	The first day of the month coincident with or next following attainment of age 65.
Early Retirement	When the sum of member's age and Years of Service equals or exceeds 95, or, for Designated Participants age 62 with 30 Years of Service.
Postponed Retirement	All participants retiring after their normal retirement date.
Premature Retirement	The earlier of (i) or (ii): (i) Attained age 55 and 20 Years of Service or, for Designated Participants, attained age 55 and 10 Years of Service. (ii) Attained age 62 and 5 Years of Service.
Vested Termination	Completion of at least five Years of Service after member's 18th birthday.
Preretirement Death	Spouses of participants who die after earning a vested accrued benefit.

Benefits Paid Upon the Following Events

Normal Retirement	1.50% of Average Compensation multiplied by Credited Service to a maximum of 35 years.
Early Retirement	Normal Retirement benefit as described above based on Average Compensation and Credited Service at date of termination.
Premature Retirement	(i) Attained age 55 and 20 Years of Service (or age 55 and 10 Years of Service for Designated Participants). Normal Retirement benefit, reduced by $\frac{1}{4}$ of 1% for each month by which Premature Retirement Date precedes the date a participant is first eligible to receive unreduced benefits. (ii) Attained age 62 and 5 Years of Service. Normal Retirement benefit, reduced by $\frac{1}{2}$ of 1% ($\frac{1}{4}$ of 1% for Designated Participants) for each month by which Premature Retirement Date precedes Normal Retirement Date.
Vested Termination	Normal Retirement benefit as described above based on Average Compensation and Credited Service at termination. Participants can elect to retire at Early Retirement age or Premature Retirement age. Benefits are reduced in accordance with Premature Retirement Section (ii) above.
Postponed Retirement	The greater of the benefit payable at normal retirement date actuarially increased for each month between normal retirement date and deferred retirement date and the benefit accrued to actual retirement.
Preretirement Death	A monthly benefit for life equal to 50% (75% for Designated Participants) of the benefit described in Early or Premature retirement benefit calculated as if the participant had separated from service on the date of death, survived to the earliest retirement age, and retired with a qualified contingent annuity.

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50%, 66 2/3%, 75% or 100% joint and survivor annuity, a ten-year certain and life annuity (for Designated Participants, a five or fifteen-year certain and life annuity), (for married participants) a life annuity, or a lump sum. Actuarial equivalence is based on the 1994 GAR mortality table and 6% interest for annuity options, and IRS 417(e) interest and mortality (with lookback to September) for lump sums. For the Social Security level income option, Actuarial Equivalence is based on the greater of 1971 GAM mortality table and 6% interest or the interest rate and mortality specified under IRS Code 417(e)(3) for the year in which benefits commence.
Postretirement death benefit	None except as provided under normal or optional forms of annuities.
Plan Participants' Contributions	None
Maximum on benefits and pay	All benefits and pay subject to maximum limitations specified by the Employee Retirement Income Security Act of 1974, as amended and defined by the Code for that calendar year.

Benefits Not Valued

Benefits Not Valued	<p>All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Essential and, based on that review, is not aware of any significant benefits required to be valued that were not.</p> <p>The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment.) Such lumps sums are not explicitly valued as such; rather such participants benefits are valued using the benefit choice assumptions described above.</p>
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Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in the benefits valued since the prior year valuation.

Plan Provisions – Part D for Aqua Ohio Water Company

Covered Employees	<p>Effective May 1, 2012, employees and former employees of Ohio-American Water Company who were participants in the American Water Plan as of May 1, 2012 become participants in this Part D.</p> <p>This plan is closed to new entrants who were hired or rehired on or after May 1, 2012.</p>
Participation Date	May 1, 2012.
Eligibility for Benefit Accruals	<p>Each Employee represented by a Participating Union and accruing a benefit under the American Water Plan as of May 1, 2012 is eligible to continue to accrue a benefit provided the Employee is continuously employed and represented by a Participating Union. Effective December 31, 2014, benefits were frozen for all Part D participants.</p> <p>No other Employee is eligible to accrue benefits under Part D.</p>

Definitions

American Water Plan	Pension Plan for Employees of American Water Works Company, Inc. and its Designated Subsidiaries
Participating Union	<p>One of the following unions:</p> <p>International Union of Operating Engineers Local Union 18S (Tiffin District)</p> <p>Utility Workers of America, AFL-CIO Local Union No. 434 (Marion District)</p> <p>Utility Workers of America, AFL-CIO Local No. 397 (Ashtabula District)</p>
Computation Period	Calendar year
Year of Service (Vesting)	One year is earned for each 12 month period, commencing on a participant's Employment Date, during which an employee has completed 1,000 hours of service or more.
Credited Service	Credited Service is frozen as of December 31, 2015. One year is earned for each 12 month period, commencing on a participant's Employment Date, during which an employee has completed 1,000 hours of service or more. Partial years are credited in the year of termination provided the employee is credited with 1,000 hours. The partial Year of Service is the number of days prior to termination divided by 365.
Earnings	"Earnings" as defined in the American Water Plan through May 1, 2012 plus total earnings paid during the Computation Period by the Employer, plus amounts that would have been paid but for the Employee's election under a cash or deferred arrangement. No Earnings are taken into account after December 31, 2015.

Average Applicable Compensation	The annual average of the Earnings during the 60 consecutive full months of the final 120 months of employment which yield the highest average.
Social Security Average Wage Base	The average of the Social Security wage bases in effect during the year in which the benefit is calculated plus the preceding nine years.

Eligibility for Benefits

Normal Retirement	The first day of the month coincident with or next following attainment of age 65.
Early Retirement	The later of (i) or (ii): (i) Age 55. (ii) Age and Years of Service equals or exceeds 70.
Disability Retirement	The first day of the month following the submission of evidence that the employee qualifies for disability benefits from the Social Security Administration, provided that the employee has completed 10 Years of Service.
Vested Termination	Completion of at least five Years of Service.
Preretirement Death	Spouses of participants who die after at least five Years of Service.

Benefits Paid Upon the Following Events

Normal Retirement	<p><u>Participating Union Participants</u></p> <p>For service before July 1, 2001, The sum of (a) plus (b) plus (c):</p> <ol style="list-style-type: none"> 1.85% of Average Applicable Compensation not in excess of the Social Security Average Wage Base multiplied by Years of Service up to 25 years. 2.10% of Average Applicable Compensation in excess of the Social Security Average Wage Base multiplied by Years of Service up to 25 years. 0.70% of Average Applicable Compensation multiplied by Years of Service in excess of 25 years. <p>For service after July 1, 2001, 1.6% of Average Applicable Compensation multiplied by Years of Service.</p> <p><u>Other Participants</u></p> <p>The benefit transferred from the American Water Plan as of May 1, 2012</p>
Early Retirement	Normal Retirement Benefit described above based upon Earnings and Years of Service to the date of early retirement, multiplied by the appropriate factors from the Schedule of Early Retirement Factors contained in the plan document.

Disability Retirement	Normal Retirement Benefit described above based on Earnings and Years of Service at the date of disability without reduction for early commencement
Vested Termination	Normal Retirement benefit as described above based on Average Compensation and Credited Service at termination. Participants can elect to retire at Early Retirement age. Benefits are reduced in accordance with Early Retirement section above.
Preretirement Death	<p>(i) Monthly benefits under (ii) depend on the status of the participant as follows:</p> <ul style="list-style-type: none"> a. All active and former employees eligible for early retirement as of the date of death, provided the employee is married or has designated a contingent annuitant. b. All employees not eligible for early retirement with at least 10 Years of Service on the date of death, provided the employee is married or has designated a contingent annuitant. c. All employees not eligible for early retirement with at least five Years of Service but less than 10 on the date of death and all former employees who had completed at least five Years of Service but were not eligible for Early Retirement at termination and have not begun to receive retirement benefits, provided the employee is married or has designated a contingent annuitant. <p>(ii) Monthly benefit:</p> <ul style="list-style-type: none"> a. The benefit that would have been payable to the employee if the participant had retired early on the date of death and elected to receive a 100% contingent annuity. b. An immediate benefit, based on the amount that would have been payable to the employee had the employee retired on the date of death and elected to receive a 100% contingent annuity. Such benefit will be based upon the Early Retirement Factor for the employee's age at death (or, if greater, age 55) and the number of Years of Service at death. Such benefit will also be based upon the 100% Contingent Annuity Factor for the employee's age at death (or, if greater, age 55) with a spouse's age that bears the same relation as to that at death. c. A benefit, equal to 50% of the amount that would have been payable to the participant had he survived to age 55 (if death is before age 55) and elected a 50% contingent annuity. Such benefit will be based upon the Early Retirement Factor and the 50% Contingent Annuity Factor for an employee age 55 (if death is before age 55), the number of Years of Service completed at death or termination, and the spouse's then attained age. Benefit is payable immediately or at the employee's age 55, if later. <p>(iii) Duration of benefit: Monthly benefits are payable during the lifetime of the survivor.</p>

Other Plan Provisions

Forms of payment	<p>Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option (with two-year "pop-up").</p> <p>If the participant elects and the spouse consents, benefits can be paid under another actuarially equivalent optional form offered by the plan. Optional forms are a 50%, 66 2/3%, 75% or 100% joint and survivor annuity, a five, ten, or fifteen-year certain and life annuity, (for married participants) a life annuity, or a lump sum. Actuarial equivalence is based on the 1983 GAM mortality table (set back one year for participants and 5 years for contingent annuitants) and 8% interest for annuity forms, and IRS 417 (e) interest and mortality (with lookback to September) for lump sums.</p>
Postretirement death benefit	None except as provided under normal or optional forms of annuities.
Plan Participants' Contributions	None
Maximum on benefits and pay	All benefits and pay subject to maximum limitations specified by the Employee Retirement Income Security Act of 1974, as amended and defined by the Code for that calendar year.

Benefits Not Valued

Benefits Not Valued	<p>All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Essential and, based on that review, is not aware of any significant benefits required to be valued that were not.</p> <p>The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment.) Such lumps sums are not explicitly valued as such; rather such participants benefits are valued using the benefit choice assumptions described above.</p>
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Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in the benefits valued since the prior year valuation.

Plan Provisions – Part E for Delta Natural Gas Company, Inc. Defined Benefit Retirement Plan

The plan was effective October 1, 1970. Effective April 30, 2021, benefit accruals were frozen for all Part E participants.

Covered employees	Employees hired to work 1,000 hours or more per year and have been employer at least 12 months as of April 1 or October 1. Employees hired after May 9, 2008 are not eligible to participate.
Participation date	Date of becoming a covered employee

Definitions

Credited service	Plan year during which employees completes at least 1,000 hours
Average earnings	The average of the highest five consecutive calendar years of pensionable pay during the ten-year period ending on the earlier of the participant's termination date or retirement date
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65
Monthly pension benefit	1.6% times highest consecutive five-year average monthly salary times years of credited service after November 1, 2002. Prior to November 1, 2002, 1.6% times highest consecutive five-year average monthly salary times years of credited service, plus 0.55% of highest consecutive five-year average monthly salary in excess of Covered Compensation times years of credited service (up to 35 years).

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing seven years of service
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing three years of service
Disability	Permanent and total disability prior to NRD, and participant is receiving a Social Security disability benefit
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
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Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 5.0% for each year of payment before age 65
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Disablement	The monthly pension benefit determined as of the date of the disablement, payable immediately without reduction for early commencement
Preretirement death	Greater of present value of vested accrued benefit or, for a participant younger than his Normal Retirement Date, \$1,000 for each \$10 of projected monthly retirement benefit.

Other Plan Provisions

Forms of payment	<p>The normal form of payment for single participants is a 10-year certain and life annuity. The automatic form of payment for married participants is an actuarially reduced 50% J&S with a 50% continuation after the participant's death to his or her spouse, is surviving.</p> <p>Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value:</p> <ul style="list-style-type: none"> • Joint and 50%, 75% or 100% to contingent annuitant option. • 5, 10, and 20-year certain & life annuity • Lump sum (unlimited)
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Plan Provisions – Part F for Former Employees of Equitable Gas Company

EGC Non-Union

The plan was created on December 17, 2013 as a spinoff from the EQT corporation Retirement plan for Employee, following the sale of Equitable Gas Company to Peoples Natural Gas Company LLC.

Definitions

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with five years of pension service
Monthly pension benefit	<p>Straight life annuity equivalent of cash balance account, equal to the sum of the following:</p> <p>Initial account balance as of December 31, 1996;</p> <p>Plus</p> <p>Annual additions to account balance equal to 6% of compensation plus 4% of compensation in excess of one-half the Social Security wage base;</p> <p>Plus</p> <p>Interest on the above item, equal to the greater of the CPI_U for the preceding November plus 3% and the 30-year treasury.</p> <p>Benefits cannot be less than a minimum benefit equal to the highest union multiplier plus \$0.50 times service prior to 1998.</p> <p>Benefit accruals were frozen as of December 31, 2003.</p>

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of credited service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
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Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 5.0% for each year of payment before age 62. If the participant has over 90 points at termination, there is no reduction to the minimum benefit
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	Normal retirement benefit reduced 5% for each year of payment prior to age 62
Preretirement Death Benefit	<p>Death after age 55 or after 25 years of service: Account balance, with a minimum of the actuarial present value of the minimum benefit, there is no adjustment for early retirement or the 50% joint and survivor form.</p> <p>Death before age 55 or before 25 years of service: Account balance, with a minimum of the actuarial present value of the minimum benefit. If the benefit is determined by the minimum benefit, it is calculated as if the participant had terminated on the date of death, survived until age 55, received a benefit reduced for both the 50% joint and survivor form and early retirement, and immediately died.</p>

Other Plan Provisions

Forms of payment	<p>The normal form of payment for single participants is a single life annuity. The automatic form of payment for married participants is an actuarially reduced 50% joint and survivor form</p> <p>Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value:</p> <ul style="list-style-type: none"> • Joint and 25%, 50%, 75%, or 100% to contingent annuitant option. • Single life annuity • Lump sum
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

EGC Union

The plan was created on December 17, 2013 as a spinoff from the EQT corporation Retirement plan for Employee, following the sale of Equitable Gas Company to Peoples Natural Gas Company LLC.

Definitions

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with five years of credited service
Monthly pension benefit	Multiplier times years of credited service. Multiplier is \$41 for IBEW local 1956, \$37 for USW local 12050, and \$37 for IBEW Local 1935 Benefit accruals were frozen as March 31, 2007 for IBEW Local 1956, November 30, 2005 for USW Local 12050, and June 30, 2009 for IBEW Local 1935

Eligibility for Benefit

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of credited service, or at least 86 points for IBEW Local 1956, 84 points for USW Local 12050, or 88 points for IBEW Local 1935
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of credited service
Disability	Ten years of credited service and total and permanent disability
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	Normal retirement benefit reduced 5% for each year of payment prior to age 62. If the participant meets the points requirements, there is no reduction to the benefit
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	Normal retirement benefit reduced 5% for each year of payment prior to age 62

Disablement	Normal retirement benefit unreduced, plus \$300 supplement payable until age 62
Preretirement Death Benefit	Death after age 55 or after 25 years of service: 50% of the participant's accrued benefit Death before age 55 or before 25 years of service: 50% of the participant's accrued benefit, calculated as if the participant had terminated on the date of death, survived until age 55, received a benefit reduced for both the 50% joint and survivor form and early retirement, and immediately died.
Lump sum Death Benefit	Certain Union participants who die while in active employment or after retirement receive a \$5,000 lump sum payment at death

Other Plan Provisions

Forms of payment	The normal form of payment for single participants is a single life annuity. The automatic form of payment for married participants is an actuarially reduced 50% joint and survivor form Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value: <ul style="list-style-type: none"> • Joint and 25%, 50%, 75%, or 100% to contingent annuitant option. • Single life annuity • Lump sum
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Plan Provisions – Part G for The People Natural Gas Company LLC**PNG Salaried Plan (Non-Cash Balance)**

The plan was effective February 1, 2010

Covered employees**Part A**

All employees at least age 18 with 1000 hours of service to participate on the date of hire, excluding leased employee and any employees whose job classification is such that the employees are eligible to join a recognized union with which Peoples Natural Gas entered into a collective bargaining agreement

Part B

All employees who were eligible to participate in the Part A Benefit as of December 31, 2000. No Employees hired on or after January 1, 2001 are eligible for the Part A Benefit, but will instead participate in the part B Benefit. No Employees hired on or after January 1, 2008 are eligible for the part B benefit. For all employees hired after December 31, 2007, they are covered under the cash balance provisions.

Effective May 1, 2015, benefit accruals were frozen for all participants, with the exception of USW Customer Service union employees and West Virginia UWUA Local 666 union employees

Effective March 31, 2016, benefit accruals were frozen for USW Customer Service union employees

Effective May 31, 2016, benefit accruals were frozen for West Virginia UWA Local 666 union employees.

Eligibility**Part A**

Benefit for credited service prior to January 1, 2001, under the former plan provisions

Part B

Benefit for credited service prior to December 31, 2000, under the former plan provisions

Definitions**Normal retirement date (NRD)**

First of month coinciding with or next following the attainment of age 65

Monthly pension benefit

The sum of the Part A Benefit and the Part B Benefits

Part A

1.7% of final average compensation times years of credited service prior to January 1, 2021

Minus

0.4% of lesser of final average compensation or social security covered compensation, times years of credited service prior to January 1, 2001 (up to a maximum of 35 years)

Part B

1.8% of final average compensation times credited service (up to 30 years, including credited service earned under the part A Benefit)

Minus

1.50% of estimated Social Security benefit, times credited service (up to 30 years, including credited service earned under part A benefit)

Plus

SRA as of normal retirement date payable as an immediate lump sum or immediate annuity taken in the same option form as the remaining retirement benefit.

All participants received a five-year extension to the service cap upon the implementation date of the Part B Benefit formula. The accrued benefit is determined under the normal retirement formula, but is based on current credited service, final average compensation, Social Security, and SRA compensation and interest credits.

Eligibility for Benefit

Normal retirement	Retirement on NRD
Early retirement	Age 55 and three years of vesting service
Postponed retirement	Retirement after NRD
Deferred vested termination	Three years of vesting service
Disability	Eligible for benefits under PNG long-term disability plan with at least three years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The normal retirement benefit reduced actuarially for commencement prior to age 65 in accordance of the table listed below:

Part A		Part B	
Age	Early Retirement Factor	Age	Early Retirement Factor
62	1.00	62	1.00
61	0.97	61	1.00
60	0.94	60	1.00
59	0.89	59	0.97

58	0.84	58	0.94
57	0.79	57	0.88
56	0.74	56	0.82
55	0.69	55	0.76

Postponed retirement

The monthly pension benefit determined as of the actual retirement date

Deferred vested termination

The normal retirement benefit is actuarially reduced prior to 65 in accordance of the table below:

Age	Deferred Vested Retirement Factor
65	1.00
64	0.91
63	0.84
62	0.77
61	0.70
60	0.65
59	0.60
58	0.56
57	0.52
56	0.48
55	0.45

Plus

For participants who have an SRA Balance, either:

- SRA determined as of termination date payable as an immediate lump sum or an immediate annuity;
- SRA determined as of retirement date payable as an annuity in the same form as the remaining retirement benefit

Disablement

Accrued Benefit with continued credited service to normal retirement age, payable at normal retirement age

Preretirement Death Benefit

50% of the participant's accrued payable immediately for life reduced for both the 50% joint and survivor form and early receipt using the active early retirement reduction factor. For benefit commencement prior to the participant's earliest retirement date, the benefit is further reduced as follows:

Age	Yearly Reduction
35-55	3.000%
30-35	0.500%
<30	0.333%

Plus

The SRA payable to the surviving spouses as either:

- An immediate lump sum
- An immediate annuity payable for the spouse's lifetime
- An annuity deferred to the date of benefit commencement for the remaining death benefit payable for the spouse's remaining lifetime

Nonvested Death Benefit The participant's SRA balance in the form of a lump sum

Other plan provisions

Forms of payment The normal form of payment for single participants is a single life annuity. The automatic form of payment for married participants is an actuarially reduced 50% joint and survivor form with a 50% continuation after the participant's death to his or her spouse, if surviving.

Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value:

- Joint and 50%, 75%, or 100% to contingent annuitant option.
- Social Security leveling option to age 62
- Single life annuity
- Lump sum (for SRA or Cash Balance only)

Pension Increases None

Plan participants' contributions None

Maximum limits on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

PNG Salaried Plan (Cash Balance)

The plan was effective February 1, 2010

Covered employees All employees hired on or after January 1, 2008

Definitions

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65
Actuarial Equivalence	The benefit of equivalent value to the benefit it replaces determined on the following assumptions: <ul style="list-style-type: none"> • Section 417 (e) mortality table • Section 417(e) interest rates for September of prior year
Social Security Covered Compensation	Average of the Social Security wage base for the 35-year in which a participant reaches Social Security normal retirement age. For purposes of determining covered compensation, it is assumed that there will be no increase in the wage base for years after termination of employment
Estimated Social Security Benefit	Based on the Social Security Act in effect at the time of benefit determination and payable beginning at normal retirement date, assuming no earnings after termination of employment.
Credited Service	<p><u>Part A</u></p> <p>Based on elapsed time from date of hire. Fractional years are counted for calendar months with 15 or more days worked.</p> <p><u>Part B</u></p> <p>Based on elapsed time date of hire. Service is credited for each calendar month in which at least on hour of service worked</p>
Final Average Compensation	The annual average of compensation in the 60 highest consecutive months during the last 120 months of employment.
Special Retirement Account (SRA)	<ul style="list-style-type: none"> • Pay Credits 2% of compensation beginning January 1, 2001 • Interest Credited to Account Balance Credited on a daily basis annually equivalent to the 30 year Treasury bond rate for September of the preceding year. • Payment Options Immediate lump sum equal to the account balance Immediate qualified joint and survivor annuity Deferred annuity paid in same form and beginning at the same time as the remaining retirement benefit.
Benefit	Determined from the cash balance account developed under the normal retirement formula as of the normal retirement date.

Benefits are determined through the accumulation of an account balance. The account accrues interest based on the 30-year Treasury securities rate for September of the previous year.

Years of Credited service	Cash Balance Account Credit
Fewer than 5	4% of pay
At least 5 but fewer than 15	5% of pay
At least 15 but fewer than 25	6% of pay
25 or more	7% of pay

Eligibility for Benefit

Normal retirement	Retirement on NRD
Early retirement	Three years of vesting service
Postponed retirement	Working after age 65
Deferred vested termination	Three years of vesting service
Disability retirement	Cash balance account will not accrue pay credits during period of disability.
Preretirement death benefit	Three years of vesting service

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	No reduction. Benefit is based on cash balance account at retirement date.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date Credits to cash balance account through delayed retirement date.
Deferred vested termination	Made as an immediate lump sum, an immediate annuity, or a deferred annuity at any time following termination
Disablement	Cash Balance account is payable as an immediate lump sum, annuity or deferred annuity on the same date as long-term disability payments are made. Interest accrue until payment are made. Pay credits will not be accrued during period of disability
Preretirement Death Benefit	Surviving spouse receives either an immediate lump sum, an immediate annuity payable for spouse's lifetime, or a deferred annuity.

If not married, beneficiary will receive cash balance account as an immediate lump sum.

Eligibility for Benefits

Annuity Conversion Basis	Converted from an account balance to a single life annuity at benefit commencement age using revenue Ruling 2001-62 mortality and the 30 year treasury bond rate used for interest crediting the year of benefit commencement. All other payment options are converted using the plan's actuarial equivalence basis for payment options.
Annuity Options	Retirement eligible terminated participants – same as payment options for remaining retirement benefit Deferred vested terminated participants – single life annuity or 50% Joint and survivor annuity, if paid as an immediate annuity. Same as payment options for remaining retirement benefit, if paid as a deferred annuity.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Plan Provisions – Part H for the Hourly-Paid Employees of Peoples TWP LLC

The plan was effective May 1, 1974

Covered employees Employees hired prior to May 1, 2003 begin participation on the first day of employment. Employees who elect to become an Eligible Nonmatching Contribution Employee do not participate in the plan after their election date. Employees hired on or after May 1, 2003 are not eligible to participate. Effective May 1, 2007, benefit accruals were frozen for all participants.

Definitions

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65 with five years of service

Monthly pension benefit Years of service times Unit Benefit

Effective Date	Unit Benefit
5/1/1998	\$32.00
5/1/1999	\$32.50
5/1/2000	\$34.00
5/1/2001	\$35.00
5/1/2002	\$37.00
5/1/2005	\$40.00
5/1/2006	\$41.00
5/1/2007	\$42.00

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement Age 62

Postponed retirement Retirement after NRD

Deferred vested termination Three years of service

Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement The monthly pension benefit determined as of NRD

Early retirement Unreduced Normal retirement benefit

Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	Unreduced Normal retirement benefit
Preretirement Death Benefit	50% of the participant's accrued benefit payable immediately for life reduced for the 50% J&S form, payable on the later of the participant's earliest retirement date and the date of death

Other Plan Provisions

Forms of payment	<p>The normal form of payment for single participants is a single life annuity. The automatic form of payment for married participants is an actuarially reduced 50% joint and survivor form.</p> <p>Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value:</p> <ul style="list-style-type: none"> • Joint and 50%, 75%, or 100% to contingent annuitant option. • Five-year certain & life annuity • Single life annuity
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. WTW is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.



Essential Utilities, Inc.

Essential Utilities, Inc. Nonqualified Pension Plan

**Actuarial Valuation Report
Benefit Cost for Fiscal Year Beginning
January 1, 2022 under US GAAP**

April 2022

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Purposes of valuation

Essential Utilities, Inc. (Essential) engaged Willis Towers Watson US LLC (Willis Towers Watson) to value the Essential Utilities, Inc. Nonqualified Pension Plan (“Nonqualified Plan”).

As requested by Essential, this report presents the Net Periodic Benefit Cost/(Income) (Benefit Cost), in accordance with ASC 715, for the fiscal year beginning January 1, 2022. Both year-end financial reporting and benefit cost results are based on a valuation of the Plan as of December 31, 2021.

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose.

Section 1: Summary of key results

Benefit cost & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning		01/01/2022	01/01/2021
Benefit Cost/ (Income)	Net Periodic Benefit Cost/(Income)	2,743,123	2,845,121
	Benefit Cost/(Income) due to Special Events	0	0
	Total Benefit Cost/(Income)	2,743,123	2,845,121
Measurement Date		01/01/2022	01/01/2021
Benefit Obligations	Accumulated Benefit Obligation (ABO)	(17,129,032)	(14,965,530)
	Projected Benefit Obligation (PBO)	(23,600,772)	(23,410,825)
Accumulated Other Comprehensive (Income)/Loss (Pre-tax)	Net Prior Service Cost/(Credit)	740,117	1,091,763
	Net Loss/(Gain)	10,231,936	12,475,598
	Total Accumulated Other Comprehensive (Income)/Loss (pre-tax)	10,972,053	13,567,361
Assumptions	Discount rate	2.910%	2.570%
	Rate of Compensation Increase	4.000%	4.000%
Participant Data	Census Date	01/01/2021	01/01/2020

Basis for valuation

Appendix A summarizes the assumptions, methods and models used in the valuation. Appendix B summarizes our understanding of the principal provisions of the plan being valued. Both of these appendices include a summary of any changes since the prior valuation. The most recent plan change that impacted benefits reflected in the valuation was effective December 31, 2017. Unless otherwise described below under Subsequent Events, assumptions were selected based on information known as of the measurement date.

Subsequent events

There have been no Subsequent Events since the measurement date.

Census data

All Part A and Part B Qualified Plan participants are potentially eligible for benefits under the Nonqualified Plan, only 10 employees as of January 1, 2021 are projected to have qualified plan benefits limited by the statutory maximums, participate under Part A of the Qualified Plan and elected to defer compensation, or had their benefit under Part A of the Qualified Plan frozen as of December 31, 2014 or December 31, 2017, and thus have a benefit under this plan. As of January 1, 2021, there are 7 participants receiving benefits from the Nonqualified Plan. Census data as of January 1, 2021 was used to determine obligations.

Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, and sponsor accounting policies and methods provided by Essential and other persons or organizations designated by Essential. See the Sources of Data and Other Information section of Appendix A for further details. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Essential, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations and balance sheet adjustments

Census date/measurement date

The measurement date is January 1, 2022. The benefit obligations were measured as of Essential's December 31, 2021 fiscal year end and are based on participant data as of the census date, January 1, 2021. We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data used for the calculation of the Net Periodic Benefit Cost/(Income) for the fiscal year ending December 31, 2022.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the benefit cost and other financial reporting have been selected by the Company. Willis Towers Watson has evaluated the assumptions used and believes that they do not significantly conflict with what would be reasonable. U.S. GAAP requires that each significant assumption "individually represent the best estimate of the plan's future experience solely with respect to that assumption."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions

could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions, methods and sources of data and other information used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the January 1, 2022 measurement date will change the results shown in this report.

Certain models (as described in ASOP No. 56) were used in preparing the information presented herein. Further information on these models can be found in Appendix A.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated August 24, 2020 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of Essential and its independent accountants in connection with our actuarial valuation of the pension plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. The Company may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require Essential to provide them this report, in which case Essential will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Willis Towers Watson's prior written consent. Willis Towers Watson accepts no

responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

The undersigned are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.



Kevin Halfpenny, FSA, EA
Senior Director, Retirement
April 1, 2022



Jason Rohrer, FSA, EA
Director, Retirement
April 1, 2022

Willis Towers Watson US LLC

Section 2: Accounting exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	01/01/2022	01/01/2021
A Development of Balance Sheet Asset/(Liability)¹		
1 Projected benefit obligation (PBO)	(23,600,772)	(23,410,825)
2 Fair value of plan assets (FVA)	0	0
3 Net balance sheet asset/(liability)	(23,600,772)	(23,410,825)
B Current and Noncurrent Classification		
1 Noncurrent asset	0	0
2 Current liability	(1,144,560)	(550,796)
3 Noncurrent liability	(22,456,212)	(22,860,029)
4 Net balance sheet asset/(liability)	(23,600,772)	(23,410,825)
C Accumulated Benefit Obligation (ABO)	(17,129,032)	(14,965,530)
D Accumulated Other Comprehensive (Income)/Loss		
1 Net prior service cost/(credit)	740,117	1,091,763
2 Net loss/(gain)	10,231,936	12,475,598
3 Accumulated other comprehensive (income)/loss ²	10,972,053	13,567,361
E Assumptions and Dates		
1 Discount rate	2.91%	2.57%
2 Rate of compensation increase	4.00%	4.00%
3 Census date	01/01/2021	01/01/2020

¹ Whether any amounts in this table that differ from those disclosed at year-end must be disclosed in subsequent interim financial statements should be determined.

² Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects.

2.2 Summary of net balances

All monetary amounts shown in US Dollars

A Summary of Prior Service Cost/(Credit) Bases

Measurement Date Established	Original Amount	Net Amount at 01/01/2022	Remaining Amortization Period	Amortization Amount in 2022	Effect of Curtailments	Other Events
01/01/2015	1,689,050	173,186	0.91400	(173,186)	0	0
01/01/2018	1,215,583	566,931	3.49605	(162,163)	0	0
Total		740,117		(335,349)	0	0

All monetary amounts shown in US Dollars

B Summary of Net Loss/(Gain) (see Appendix A for a description of amortization method)

Net Amount at 01/01/2022 ¹	Amortization Amount in 2022	Effect of Curtailments	Effect of Settlements	Other Events
10,231,936	(1,095,502)	0	0	0

¹ Before any immediate recognition on the same date.

2.3 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

Fiscal Year Ending	12/31/2022	12/31/2021
A Total Benefit Cost		
1 Employer service cost	623,868	654,054
2 Interest cost	688,404	611,434
3 Expected return on plan assets	0	0
4 Subtotal	1,312,272	1,265,488
5 Net prior service cost/(credit) amortization	335,349	351,646
6 Net loss/(gain) amortization	1,095,502	1,227,987
7 Subtotal	1,430,851	1,579,633
8 Net periodic benefit cost/(income)	2,743,123	2,845,121
9 Curtailment gain or loss	0	0
10 Settlement gain or loss	0	0
11 Special/contractual termination benefits	0	0
12 Total benefit cost	2,743,123	2,845,121
B Assumptions (See Appendix A for interim measurements, if any)		
1 Discount rate	2.91%	2.57%
2 Expected long-term rate of return on plan assets	N/A	N/A
3 Rate of compensation increase	4.000%	4.000%
4 Census date	01/01/2021	01/01/2020
C Cash Flows		
1 Employer contributions		Expected
2 Benefits paid by Essential		0
		1,144,560
D Amortization Period		
		7.18562

Appendix A: Statement of actuarial assumptions, methods and data sources

Economic Assumptions

Discount rate	2.91%
Annual rates of increase	
■ Salaries	4.00%
■ Social Security wage base	3.50%
■ Statutory limits on compensation and benefits	3.00%

Demographic Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant
New or rehired employees	It was assumed there will be no new or rehired employees.
Mortality	<p>Base Mortality Table: Male table used for males; female table used for females</p> <ol style="list-style-type: none"> 1. Base table: PRI-2012 2. Base mortality table year: 2012 3. Table type: While Collar 4. Healthy or Disabled: Healthy 5. Table weighting: Benefit 6. Blending of annuitants and non-annuitants: Separate rates for annuitants and non-annuitants <p>Mortality Improvement Scale: Male table used for males; female table used for females</p> <ol style="list-style-type: none"> 1. Base scale: Scale MP-2020 2. Projection type: Generational <p>Mortality for lump sum conversion: Blend 50% male / 50% female of the mortality tables for annuitants as described above</p>

Termination

Rates varying by age

Representative Termination Rates**Percentage leaving during the year**

Age	Rate
0-19	0.00
20-29	0.10
30-34	0.08
35-49	0.05
50-54	0.03

Retirement

For purposes of determining the Service Cost, Projected Benefit Obligation and Accumulated Benefit Obligation, the rates at which active participants retire by age are shown below.

Percentage assumed to retire during the year

Age	Rate
55-56	.02
57-59	.05
60-61	.10
62	.25
63-64	.20
65-66	.30
67	.50
68+	1.00

Terminated vested participants are assumed to retire at age 65.

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have been eligible to retire
- Deferred vested benefit The later of retirement eligibility or termination of employment
- Retirement benefit Upon termination of employment

Percent married

80%

Spouse age

Wife three years younger than husband

Form of payment

Lump sum for active participants

Covered pay

W-2 earnings (including deferred compensation) increased by the salary increase assumption of 4.00%

Administrative expenses

None

Timing of benefit payments

Annuity payments are assumed to be payable monthly; and on average, at mid-year. Lump sum payments are assumed to be payable at decrement.

Methods

Census date	January 1, 2021
Service cost and projected benefit obligation	<p>The Projected Unit Credit Cost Method is used to determine the present value of the Projected Benefit Obligation and the related current service cost. Under this method, a “projected accrued benefit” is calculated based upon service as of the measurement date and projected future compensation and social security levels at the age at which the employee is assumed to leave active service.</p> <p>Fiscal 2022 pension benefit cost is calculated based on the pension benefit liability at December 31, 2021, which was derived from a roll forward of January 1, 2021 valuation results. Benefit obligations were projected forward to the end of the year, adjusted for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.</p> <p>The benefits described above are used to determine both ABO and PBO, except that final average pay is assumed to remain constant in the future when calculating ABO.</p>
Amortization of unamortized amounts:	
<ul style="list-style-type: none"> ■ Prior service cost/(credit) 	<p>Increase or decrease in PBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. If no active participants remain in the plan, the amount is amortized on a straight line basis over the expected future lifetime of participants in the plan. Reduction in PBO first reduces any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.</p>
<ul style="list-style-type: none"> ■ Net loss/(gain) 	<p>Net loss (gain) in excess of 10% of the PBO is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. If no active participants remain in the plan, the amount is amortized on a straight line basis over the expected future lifetime of participants in the plan.</p>

Change in assumptions and methods since prior valuation

Change in assumptions since prior valuation	<p>The discount rate for benefit obligations was changed from 2.57% to 2.91% as of December 31, 2021.</p> <p>The retirement and termination assumptions were updated to better reflect anticipated future participant experience based on the 2021 experience study.</p>
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Data Sources

Essential furnished participant data as of January 1, 2021. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale – Significant Economic Assumptions

Discount rate	As required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date.
Rates of increase in compensation, National Average Wages (NAW) CPI and plan administrative expenses	Assumed increase were chosen by the plan sponsor and, as required by U.S. GAAP they represent an estimate of future experience.

Assumptions Rationale – Significant Demographic Assumptions

Healthy Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP represents a best estimate of future experience.
Disabled Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP represent a best estimate of future experience. Assumptions used for disabled mortality are the same as those used for healthy mortality, as the plan sponsor has determined that given the lack of credible mortality experience for disabled participants in this plan, and the lack of studies of mortality experience among comparable disabled participants (i.e., comparable demographics and disability definition comparable to plan's definition), and/or the materiality of this assumption, there is not a different assumption that the plan sponsor believes to be a better estimate.
Termination	<p>Termination rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Assumed termination rates differ by age because of observed and expected differences in termination rates by age.</p>
Disability	Disability rates were based on historical plan assumptions, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
Retirement	<p>Retirement rates for active and terminated participants were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.</p> <p>Assumed retirement rates differ by age because of observed and expected differences in retirement rates by age.</p>
Form of Payment	Forms of payment for participants were based on elections made by the participants.
Marital Assumptions:	
Percent married	The assumed percentage married is based on the percentage married observed among recent retirees during the experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Spouse age	The assumed age difference for spouses is based on historical assumptions, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future
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Source of Prescribed Methods

Accounting methods	The methods used for accounting purposes as described in Appendix A are “prescribed methods set by another party”, as defined in the actuarial standards of practice (ASOPs). As required by U.S. GAAP, these methods were selected by the plan sponsor.
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Model Descriptions and Disclosures in accordance with ASOP No. 56

Quantify	<p>Quantify is the Willis Towers Watson centrally developed, tested and maintained Global actuarial valuation system. It is used to perform valuations of clients' benefit plans.</p> <p>Quantify provides the ability to process data, calculate benefits and value benefit liabilities, develop results using applicable standards, and generate client reports.</p> <p>Quantify parameters provide significant flexibility to model populations and plan designs. Various demographic, economic and benefit related assumptions exist for users to model multiple demographic and economic situations.</p> <p>Plan liabilities are calculated based on standard actuarial techniques, developing actuarially reasonable results using the population and parameters entered. The calculation and presentation of liabilities in Quantify relies on the assumptions used and the reasonability of the assumptions selected.</p> <p>Quantify incorporates standard liability methodologies that are intended to reasonably reflect a variety of economic or demographic conditions. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence.</p> <p>Quantify is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuaries signing this report have relied on the actuaries who develop, test and maintain this system, and have also performed a limited review of results to ensure that system parameters have been set appropriately and plan provisions coded correctly.</p>
Quantify FR	<p>Quantify Financial Reporting (FR) is intended to calculate funding results, accounting results and produce the associated client reports under selected accounting standards. The calculations and reports are based on various user specified inputs including liability results and asset values.</p> <p>Quantify FR develops valuation results for various accounting and funding purposes using standard actuarial techniques.</p>

Calculation of disclosure liabilities and results are based on roll forward liabilities.

Liability roll-forwards are used in accounting scenarios where the date as of which liabilities are valued does not coincide with the fiscal year measurement date. The roll-forwards consist of adjusting liabilities for the passage of time.

The estimate of the following year's expense is calculated based on the obligations used for disclosure and incorporates service cost that may be based on a projection in the associated Quantify liability run, depending on the relationship of the liability valuation date to the fiscal year.

The Roll Forward accounting calculations assume that applicable rules will not change during the roll-forward period. Actuaries make adjustments to the data, plan provisions and assumptions reflected in the calculation of the liabilities that are rolled forward so that the results reflect conditions at the measurement date, and/or make similar adjustments to the results of the roll forward, including reflecting any changes in applicable accounting standards.

U.S. BOND:Link

U.S. BOND:Link is a methodology to assist with the selection of discount rates used in measurements related to employee benefit plans. Discount rates are derived by identifying a theoretical settlement portfolio of high quality corporate bonds sufficient to provide for a plan's projected benefit payments. The single interest rate is then determined that results in a discounted value of the plan's benefit payments that equals the market value of the selected bond portfolio. This represents the suggested discount rate. This process has been developed to comply with generally accepted practice and applicable guidance covering ASC 715 in the U.S.

Published Demographic Tables

Certain demographic tables described above are standard published tables or are based on standard published tables from models developed by organizations with the requisite expertise

Appendix B: Summary of principal plan provisions

Plan Provisions

The Nonqualified Plan provides a benefit determined in accordance with the provisions of Part A of and B of the Essential Utilities, Inc. Pension Plan (“Qualified Plan”) without recognition of the statutory maximums on the benefits and pay as well as benefits derived from deferred compensation (for Part A participants in the Qualified Plan) that is not counted as earnings under the qualified plan, less the benefit payable from the Qualified Plan.

The most recent amendment that affected benefit provisions was the Qualified Plan was frozen for 15 named employees of Essential as of December 31, 2014 and an additional 5 named employees as of December 31, 2017. Since accruals ceased in the Qualified Plan for these participants, the Nonqualified Plan will restore the accruals that would have otherwise been credited to these participants in the Qualified Plan.

Benefits Not Valued

All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson is not aware of any significant benefits required to be valued that were not.

Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year valuation.



Essential Utilities, Inc.

Postretirement Welfare Plans

**Actuarial Valuation Report
2022 Benefit Cost under US GAAP**

April 2022

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Essential Utilities, Inc.

1

Purposes of valuation

Essential Utilities, Inc. (Essential) engaged Willis Towers Watson US LLC (Willis Towers Watson) to value the following plans (the Plans):

- Retiree and Surviving Dependent Medical and Life Insurance Plan for Represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (referred to as “Aqua Union”).
- Retiree Medical Plan for Non-represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (referred to as “Aqua Salaried”)
- Consumers Water Company Postretirement Welfare Plan (referred to as “CWC”)
- PNG Salaried Postretirement Medical and Life Insurance Plan (referred to as “PNG Salaried”)
- PNG Union Postretirement Medical and Life Insurance Plan (referred to as “PNG Union”)
- EGC Postretirement Medical and Life Plan (referred to as “EGC”)
- Peoples TWP LLC Postretirement Medical and Life Insurance Plan (referred to as “TWP”)

As requested by Essential, this report presents the Net Periodic Postretirement Benefit Cost/(Income) (Benefit Cost), in accordance with ASC 715, for the fiscal year beginning January 1, 2022. Both year-end financial reporting and benefit cost results are based on a valuation of the Plans as of December 31, 2021.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. Contributions to the other postretirement benefits plans are expected to be made at year-end and therefore have no impact on the calculation of benefit cost. Essential may deviate from this policy, as permitted by its terms, based on cash, tax or other considerations.

Note that any significant change in the amounts contributed or expected to be contributed in 2022 will require disclosure in the interim financial statements, but should not affect the expected return on plan assets absent a remeasurement for another purpose.

2

Essential Utilities, Inc.

2. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.
3. This report does not provide information for plan accounting and financial reporting under ASC 965.
4. This report does not present liabilities on a plan termination basis, for which a separate extensive analysis would be required. No funded status measure included in this report is intended to assess, and none may be appropriate for assessing, the sufficiency of plan assets to cover the estimated cost of settling benefit obligations, as all such measures differ in some way from plan termination obligations. In addition, funded status measures shown in this report do not reflect the current costs of settling obligations by offering immediate lump sum payments to participants and/or purchasing annuity contracts for the remaining participants (e.g., insurer profit, insurer pricing of contingent benefits and/or provision for anti-selection in the choice of a lump sum vs. an annuity).
5. The comparisons of plan obligations as determined for accounting and financial reporting purposes to plan assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly by the plan sponsor as they come due.

Essential Utilities, Inc.

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Section 1: Summary of key consolidated results

Benefit cost, plan assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning January 1, 2022		Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
Benefit Cost/(Income)	Net Periodic Postretirement Benefit Cost/(Income)	(557,308)	(645,142)	653,746	(488,323)	(52,827)	202,914	517,048	(744,724)
	Benefit Cost/(Income) due to Special Events	0	0	0	0	0	0	0	0
	Total Benefit Cost/(Income)	(557,308)	(645,142)	653,746	(488,323)	(52,827)	202,914	517,048	(744,724)
Measurement Date of Decemeber 31, 2021		Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
Plan Assets	Fair Value of Plan Assets (FVA)	110,797,879	41,078,552	15,105,941	9,272,787	5,463,189	24,143,018	0	15,734,392
	Return on Fair Value of Plan Assets during Prior Year	16.482%	15.267%	17.415%	16.413%	11.833%	19.459%	N/A	15.963%
Benefit Obligations	Accumulated Postretirement Benefit Obligation (APBO)	(114,651,002)	(40,389,209)	(31,680,896)	(6,623,058)	(4,455,525)	(14,110,254)	(10,782,158)	(6,609,902)
Funded Ratio	Fair Value of Plan Assets to APBO	96.6%	101.7%	47.7%	140.0%	122.6%	171.1%	0.0%	238.0%
Accumulated Other Comprehensive (Income)/Loss (AOCI)	Net Prior Service Cost/(Credit)	0	0	0	0	0	0	0	0
	Net Loss/(Gain)	(16,814,161)	(1,689,656)	1,948,210	(3,737,089)	39,126	(7,617,324)	792,279	(6,549,707)
	Total AOCI	(16,814,161)	(1,689,656)	1,948,210	(3,737,089)	39,126	(7,617,324)	792,279	(6,549,707)

Measurement Date of Decemeber 31, 2021		Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
Remaining Regulatory Asset	Remaining regulatory asset associated with purchase of Ohio-American Water Company (provided by Essential)	58,581	0	0	58,581	0	0	0	0
Assumptions	Discount Rate	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%
	Expected Long-Term Rate of Return on Plan Assets	5.400% / 3.40%	5.400%	3.400%	3.400%	3.400%	3.400%	N/A	3.400%
	Current Health Care Cost Trend Rate	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%
	Ultimate Health Care Cost Trend Rate	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
	Year of Ultimate Trend Rate	2027	2027	2027	2027	2027	2027	2027	2027
Participant Data	Census Date	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021

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Postretirement Welfare Cost and Funded Position

The cost of the postretirement welfare plans is determined in accordance with generally accepted accounting principles in the U.S. (“U.S. GAAP”).

Under U.S. GAAP, the funded position (fair value of plan assets less the accumulated postretirement benefit obligation, or “APBO”) of each postretirement welfare plan at the plan sponsor’s fiscal year-end (measurement date) is required to be reported as a liability. The APBO is the actuarial present value of benefits attributed to service rendered prior to the measurement date, taking into consideration expected future pay increases for pay-related benefits.

Fiscal year-end financial reporting information and disclosures are prepared before detailed participant data and full valuation results are available. Therefore, the postretirement benefit asset (liability) at December 31, 2021 was derived from a roll forward of the January 1, 2021 valuation results, adjusted for the year-end discount rate and asset values, as well as significant changes in plan provisions and participant population. The next fiscal year financial reporting information is developed based on a roll forward from January 1, 2022.

Effects of Health Care Reform

This valuation reflects our understanding of the relevant provisions of the Patient Protection and Affordable Care Act (PPACA) and Health Care and Education Reconciliation Act (HCERA), and subsequent legislation (the SECURE Act of 2019) that eliminated the Cadillac tax, medical device tax and health insurance issuer tax. The IRS has yet to issue final guidance with respect to many aspects of these laws. It is possible that future guidance may conflict with our understanding of these laws based on currently available guidance and could therefore affect the results shown in this report. The valuation does not anticipate the effects of any additional possible future changes to PPACA or HCERA.

Basis for valuation

Appendix A summarizes the assumptions, methods and models used in the valuation. Appendix B summarizes our understanding of the principal provisions of the plans being valued. Both of these appendices include a summary of any changes since the prior valuation. Unless otherwise described below under Subsequent Events, assumptions were selected based on information known as of the measurement date.

Subsequent events

There have been no Subsequent Events since the measurement date.

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Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by Essential and other persons or organizations designated by Essential. See the Sources of Data and Other Information section of Appendix A for further details. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Essential Utilities, Inc., may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is January 1, 2022. The benefit obligations were measured as of Essential's December 31, 2021 fiscal year-end and are based on participant data as of the census date, January 1, 2021. We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data that was used for the calculation of the Net Periodic Postretirement Benefit Cost/(Income) for the fiscal year ending December 31, 2022.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets, including the amount of benefits payable in 2022 for the 2021 plan year, was furnished to us by Essential. This data was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for tax effects. Any tax effects in AOCI should be determined in consultation with Essential Utilities, Inc.'s tax advisors and independent accountants.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the other postretirement benefit cost and other financial reporting have been selected by Essential. Willis Towers Watson has evaluated the assumptions used and believes that they do not significantly conflict with what would be reasonable. U.S. GAAP requires that each significant assumption "individually represent the best estimate of the plan's future experience solely with respect to that assumption."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions, methods and sources of data and other information used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the January 1, 2022 measurement date will change the results shown in this report.

Certain models (as described in ASOP No. 56) were used in preparing the information presented herein. Further information on these models can be found in Appendix A.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

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If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements. Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated August 24, 2020 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of Essential and its independent accountants in connection with our actuarial valuation of the other postretirement benefit plans as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. The Company may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require Essential to provide them this report, in which case Essential will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Willis Towers Watson's prior written consent. Willis Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

The undersigned are members of the Society of Actuaries and meet the “Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States” relating to other postretirement benefit plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.



Kevin Halfpenny, FSA, EA
Senior Director, Retirement
April 1, 2022



Jason Rohrer, FSA, EA
Director, Retirement
April 1, 2022



Daniel Callahan, FSA
Director, Health & Benefits and Pricing Specialist
April 1, 2022

The Pricing Specialist is responsible for developing and/or determining the reasonableness of retiree welfare plan trend and participation assumptions as well as assumed per capita claims costs (including the aging/morbidity assumption if applicable). The Valuation Actuary is responsible for other aspects of the valuation (e.g., developing and/or reviewing the reasonableness of other valuation assumptions and methods, ensuring that the valuation model reasonably reflects the substantive plan, preparing demographic data, performing the valuation, implementing the appropriate accounting or funding calculations, etc.).

Section 2: Accounting exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
A Development of Balance Sheet Asset/(Liability)								
1 Accumulated postretirement benefit obligation (APBO)	(114,651,002)	(40,389,209)	(31,680,896)	(6,623,058)	(4,455,525)	(14,110,254)	(10,782,158)	(6,609,902)
2 Fair value of plan assets (FVA)	110,797,879	41,078,552	15,105,941	9,272,787	5,463,189	24,143,018	0	15,734,392
3 Net balance sheet asset/(liability)	(3,853,123)	689,343	(16,574,955)	2,649,729	1,007,664	10,032,764	(10,782,158)	9,124,490
B Current and Noncurrent Classification								
1 Noncurrent asset	23,503,990	689,343	0	2,649,729	1,007,664	10,032,764	0	9,124,490
2 Current liability	(953,875)	0	0	0	0	0	(953,875)	0
3 Noncurrent liability	(26,403,238)	0	(16,574,955)	0	0	0	(9,828,283)	0
4 Net balance sheet asset/(liability)	(3,853,123)	689,343	(16,574,955)	2,649,729	1,007,664	10,032,764	(10,782,158)	9,124,490
C Items not yet Recognized as a Component of Net Periodic Benefit Cost/(Income)								
1 Net prior service cost/(credit)	0	0	0	0	0	0	0	0
2 Net loss/(gain)	(16,814,161)	(1,689,656)	1,948,210	(3,737,089)	39,126	(7,617,324)	792,279	(6,549,707)
3 Items not yet recognized as a component of net periodic benefit cost/(income)	(16,814,161)	(1,689,656)	1,948,210	(3,737,089)	39,126	(7,617,324)	792,279	(6,549,707)
D Assumptions and Dates								
1 Discount rate	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%
2 Current health care cost trend rate	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%
3 Ultimate health care cost trend rate	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
4 Year ultimate trend rate is reached	2027	2027	2027	2027	2027	2027	2027	2027
5 Census date	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021

2.2 Changes in disclosed liabilities and assets

All monetary amounts shown in US Dollars

	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
A Change in Accumulated Postretirement Benefit Obligation (APBO)								
1 APBO at beginning of prior fiscal year	125,376,369	43,854,285	33,324,196	7,021,890	4,379,154	17,632,907	10,548,612	8,615,325
2 Employer service cost	2,793,311	502,124	278,380	30,710	0	1,540,237	184,909	256,951
3 Interest cost	3,358,222	1,174,897	888,066	181,920	108,996	498,522	275,589	230,232
4 Actuarial loss/(gain)	(12,001,837)	(4,196,269)	(2,148,161)	(118,511)	212,079	(3,734,082)	371,200	(2,388,093)
5 Plan participants' contributions	35,448	10,490	3,819	8,619	0	0	12,520	0
6 Benefits paid from plan assets	(4,194,671)	(956,318)	(560,236)	(501,570)	(244,704)	(1,827,330)	0	(104,513)
7 Benefits paid from Company assets	(715,840)	0	(105,168)	0	0	0	(610,672)	0
8 Medicare Part D subsidy	0	0	0	0	0	0	0	0
9 Administrative expenses paid	0	0	0	0	0	0	0	0
10 Plan amendments	0	0	0	0	0	0	0	0
11 Acquisitions/(divestitures)	0	0	0	0	0	0	0	0
12 Curtailments	0	0	0	0	0	0	0	0
13 Settlements	0	0	0	0	0	0	0	0
14 Special/contractual termination benefits	0	0	0	0	0	0	0	0
15 Other adjustments	0	0	0	0	0	0	0	0
16 APBO at beginning of current fiscal year	114,651,002	40,389,209	31,680,896	6,623,058	4,455,525	14,110,254	10,782,158	6,609,902
B Change in Plan Assets								
1 Fair value of plan assets at beginning of prior fiscal year	98,996,644	36,520,891	13,380,613	8,423,644	5,116,906	21,888,765	0	13,665,825
2 Actual return on plan assets	15,972,978	5,503,489	2,281,745	1,342,094	590,987	4,081,583	0	2,173,080
3 Employer contributions	598,152	0	0	0	0	0	598,152	0
4 Plan participants' contributions	35,448	10,490	3,819	8,619	0	0	12,520	0
5 Benefits paid	(4,805,343)	(956,318)	(560,236)	(501,570)	(244,704)	(1,827,330)	(610,672)	(104,513)
6 Administrative expenses paid	0	0	0	0	0	0	0	0
7 Acquisitions/(divestitures)	0	0	0	0	0	0	0	0
8 Settlements	0	0	0	0	0	0	0	0
9 Other adjustments	0	0	0	0	0	0	0	0
10 Fair value of plan assets at beginning of current fiscal year	110,797,879	41,078,552	15,105,941	9,272,787	5,463,189	24,143,018	0	15,734,392

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2.3 Reconciliation of net balances

	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
1 Measurement date established	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 Original amount	N/A	0	0	0	0	0	0	0
3 Net amount at 01/01/2022	N/A	0	0	0	0	0	0	0
4 Remaining amortization period	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4 Amortization amount in 2022	N/A	0	0	0	0	0	0	0
5 Effect of curtailments	N/A	0	0	0	0	0	0	0
6 Other events	N/A	0	0	0	0	0	0	0
A Summary of Net Prior Service Cost/(Credit)								
1 Net amount at 01/01/2022	0	0	0	0	0	0	0	0
2 Amortization amount during 2022	0	0	0	0	0	0	0	0
3 Plan amendments	0	0	0	0	0	0	0	0
4 Effect of curtailments	0	0	0	0	0	0	0	0
5 Other events	0	0	0	0	0	0	0	0
B Summary of Net Loss/(Gain)								
1 Net amount at 01/01/2022	(16,814,161)	(1,689,656)	1,948,210	(3,737,089)	39,126	(7,617,324)	792,279	(6,549,707)
2 Amount recognized during 2022	(1,335,715)	0	0	(397,232)	0	(394,253)	0	(544,230)
3 Effect of curtailments	0	0	0	0	0	0	0	0
4 Effect of settlements	0	0	0	0	0	0	0	0
5 Other events	0	0	0	0	0	0	0	0

2.4 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
A Total Benefit Cost for Fiscal Year Ending 12/31/2022								
1 Employer service cost	1,910,815	354,349	220,981	26,308	0	969,316	206,018	133,843
2 Interest cost	3,369,213	1,190,349	930,246	189,668	124,848	430,357	311,030	192,715
3 Expected return on plan assets	(4,501,621)	(2,189,840)	(497,481)	(307,067)	(177,675)	(802,506)	0	(527,052)
4 Subtotal	778,407	(645,142)	653,746	(91,091)	(52,827)	597,167	517,048	(200,494)
5 Net prior service cost/(credit) amortization	0	0	0	0	0	0	0	0
6 Net loss/(gain) amortization	(1,335,715)	0	0	(397,232)	0	(394,253)	0	(544,230)
7 Subtotal	(1,335,715)	0	0	(397,232)	0	(394,253)	0	(544,230)
8 Net periodic postretirement benefit cost/(income)	(557,308)	(645,142)	653,746	(488,323)	(52,827)	202,914	517,048	(744,724)
9 Curtailment gain or loss	0	0	0	0	0	0	0	0
10 Settlement gain or loss	0	0	0	0	0	0	0	0
11 Special/contractual termination benefits	0	0	0	0	0	0	0	0
12 Other adjustments	0	0	0	0	0	0	0	0
13 Total benefit cost	(557,308)	(645,142)	653,746	(488,323)	(52,827)	202,914	517,048	(744,724)
B Amortization of regulatory asset associated with the purchase of the Ohio-American Water Company (provided by Essential)	58,581	0	0	58,581	0	0	0	0
C Assumptions								
1 Discount rate	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%	2.960%
2 Expected long-term rate of return on plan assets	5.400% / 3.400%	5.400%	3.400%	3.400%	3.400%	3.400%	N/A	3.400%
3 Current health care cost trend rate	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%	6.250%
4 Ultimate health care cost trend rate	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%	5.000%
5 Year ultimate trend rate is reached	2027	2027	2027	2027	2027	2027	2027	2027
6 Census date	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021

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	Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
D Fair Value of Assets at Beginning of Year	110,797,879	41,078,552	15,105,941	9,272,787	5,463,189	24,143,018	0	15,734,392
E Cash Flows Net of Medicare Part D Subsidy								
1 Expected	5,514,420	1,065,921	956,299	486,869	478,884	1,088,919	967,889	469,639
F Amortization Period								
1 For gain/loss amortization, if applicable	N/A	6.89153	6.60092	7.07347	11.66794	13.19718	7.84340	9.14369

Section 3: Participant Information

		Total	Aqua Union	Aqua Salaried	CWC	PNG Salaried	PNG Union	EGC	TWP
Census Date		01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021	01/01/2021
Participating Employees	Number	1,502	142	87	95	239	609	208	122
	Average Age	48.62	56.18	56.26	55.41	48.54	43.10	52.42	50.26
	Average Credited Service	16.76	27.73	26.45	25.51	14.24	10.25	21.88	18.94
Retirees, Surviving Spouses and Surviving Dependents	Total retirees, surviving spouses and surviving dependents	1,127	98	126	221	69	146	338	129
	Average Age for retirees, surviving spouses and surviving dependents	73.34	73.08	74.81	74.00	65.75	64.69	76.16	74.77

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Appendix A: Statement of consolidated actuarial assumptions, methods and data sources

Plan Sponsor

Essential Utilities, Inc.

Plans

- Retiree and Surviving Dependent Medical and Life Insurance Plan for Represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (referred to as “Aqua Union”).
- Retiree Medical Plan for Non-represented Employees of the Philadelphia Suburban Division of Aqua Pennsylvania, Inc. (referred to as “Aqua Salaried”)
- Consumers Water Company Postretirement Welfare Plan (referred to as “CWC”)
- PNG Salaried Postretirement Medical and Life Insurance Plan (referred to as “PNG Salaried”)
- PNG Union Postretirement Medical and Life Insurance Plan (referred to as “PNG Union”)
- EGC Postretirement Medical and Life Plan (referred to as “EGC”)
- Peoples TWP LLC Postretirement Medical and Life Insurance Plan (referred to as “TWP”)

Statement of Assumptions

The assumptions disclosed in this Appendix are for the fiscal year ending December 31, 2021 financial reporting.

Economic Assumptions

	Postretirement Welfare Cost
Discount rate:	
▪ Pre-tax	2.96%
▪ After-tax	N/A
Pre-tax rate of return on assets:	5.40%
▪ Tax rate on VEBA assets	37.00%
After-tax rate of return on assets:	
▪ Aqua Union (bargained)	5.40%
▪ Aqua Salaried, CWC, PNG Salaried, PNG Union, and TWP (non-bargained)	3.40%
▪ EGC	N/A
Annual rates of increase:	
▪ Compensation (CWC):	3.00%

Participation Assumptions

Inclusion Date	The valuation date coincident with or next following the date on which the employee is hired.
New or rehired employees	It was assumed there will be no new or rehired employees.

Essential Utilities, Inc.

Participation

Current Retirees: Based on valuation census data

Future Retirees: Percentages of eligible individuals electing coverage

Benefit	Participant	Spouse
Life Insurance	100%	N/A
Medical Pre-65	85%	85%
Medical Post-65	100%	100%

Percent married

Current Retirees: Based on valuation census data

Future Retirees: 80% for all plans

Spouse age

Current Retirees: Based on valuation census data

Future Retirees: Wife three years younger than husband

Demographic and other Assumptions

Benefit Commencement Dates

- Disability benefit None
- Postretirement Welfare benefit Upon termination of employment from active status and attaining retirement eligibility.

Mortality:

- Healthy Base Mortality Table: Male Table used for males; Female Table used for Females

1. Base table: Pri-2012
2. Base mortality table year: 2012
3. Table type:

<u>Plan</u>	<u>Collar Adjustment</u>
Aqua Salaried	White
Aqua Union	Blue
CWC	None
PNG Salaried	White
PNG Hourly	Blue
EGC	None
TWP	Blue

4. Healthy or Disabled: Healthy employee, healthy retiree, and contingent survivor
5. Table weighting: Headcount
6. Blending of annuitants and non-annuitants: Separate rates for annuitants and non-annuitants

Mortality Improvement Scale: Male Table used for males; Female Table used for Females

1. Base scale: Scale MP-2020
2. Projection Type: Generational

- Disabled Same as healthy lives

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Termination
(not due to retirement)

Rate varying by age. Representative Termination Rates

Percentage leaving during the year	
Age	Rate
0-19	0.00
20-29	0.10
30-34	0.08
35-49	0.05
50-54	0.03

Disability

Aqua Union / Aqua Salaried / CWC / TWP - NonePNG Union / PNG Salaried

30% of 1997 Social Security Disability Incidence

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
15-24	0.039%	0.039%
25-29	0.048%	0.048%
30-34	0.066%	0.066%
35-39	0.090%	0.090%
40-44	0.129%	0.129%
45-49	0.204%	0.204%
50-54	0.354%	0.354%
55-59	0.624%	0.624%
60-64	0.780%	0.780%
65+	0.000%	0.000%

EGC

Rates varying by age. Representative disability rates

Representative rates		
Attained Age	Males	Females
20	0.064%	0.055%
25	0.093%	0.096%
30	0.134%	0.165%
35	0.199%	0.252%
40	0.314%	0.357%
45	0.505%	0.522%
50	0.830%	0.854%
55	1.502%	1.490%
60	2.266%	1.793%
65	3.028%	2.095%

Retirement

PNG and TWP Union

Percentage assumed to retire during the year	
Age	Rate
55-56	.02
57	.05
58-61	.20
62	.25
63-64	.20
65-66	.30
67	.50
68+	1.00

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All other plans (except PNG and TWP Union)

Percentage assumed to retire during the year	
Age	Rate
55-56	.02
57-59	.05
60-61	.10
62	.25
63-64	.20
65-66	.30
67	.50
68+	1.00

Postretirement Welfare Cost and Plan Reporting

Health care cost trend rate:

Year	Trend rate
2021	6.25%
2022	6.25%
2023	6.00%
2024	5.75%
2025	5.50%
2026	5.25%
2027+	5.00%

Annual Increase in Essential's capped costs (pre-65) Aqua Union / Aqua Salaried: 5% in 2021 and after

Premium Reimbursement Account (post-65) Aqua Union / Aqua Salaried:
 Medical: 5.0% in 2021 and after
 Drug: 5.5% in 2021 and after

Participant contribution trend rates

- Medical costs Aqua Union / Aqua Salaried: Same as applicable medical plan trend rate

Per Capita Claims Costs

Aqua Union and Aqua Salaried

The average annual per capita health care costs for the prior measurement year (including administrative expenses) are shown below.

Average per capita claims cost:		Amount	
	Age	Retiree	Dependent
Overall average	< 65	\$ 14,236	\$ 17,813
Under age 65	< 55	9,664	12,091
	55 - 59	11,603	14,518
	60 - 64	14,359	17,966
Average group premium equivalents	< 65	7,671	10,078
Capped costs (DDB caps)	< 65	9,827	13,377
Premium Reimbursement maximum	Medical	3,666	3,666
	Drug	792	792

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Average per capita per claims Cost:	Under Age 65	Age 65 and Over
Non-Union	840 ¹	840 ¹
Union		
▪ Kankakee	1,080 ¹	1,080 ¹
▪ Susquehanna	840 ¹	840 ¹
▪ Shenango Valley		
Age		
50-54	10,393	
55-59	12,480	
60-64	15,443	
65+	4,952 ¹	
▪ Roaring Creek retired on or after 1/1/1995		
Age		
50-54	10,142	
55-59	12,178	
60-64	15,070	
65+	840 ¹	
▪ Ohio ²		
Age		
50-54	10,393	
55-59	12,480	
60-64	15,443	
65+	383 ¹	

¹ Defined contribution toward retiree medical plan costs. For Union Shenango Valley Age 65 and over, the defined contribution is shown for current year and is defined to increase by 3% in all future years.

² Eight grandfathered Ohio-American retirees receive benefits in accordance with the bargaining agreement in effect prior to 2015.

Legacy Peoples

- Overall average

Age	Average per capita claims cost	
	Retiree	Dependents
<55	\$5,166	\$9,171
55	6,203	11,012
60	7,676	13,628
65 +	2,388	2,388

Life Insurance Expense Load PNG Salaried / PNG Union / EGC: 15%

Additional Assumptions

Administrative expenses	Included in per capita costs
Excise tax	Excluded, as this provision of the PPACA was repealed by the SECURE Act
Medicare Part D(Rx Drug) Subsidy	Legacy Peoples: Because Medicare-eligible retirees are assumed to pay the full cost of their medical coverage, no adjustments are recognized for the Medicare Part D prescription drug plan

Cash flow

- Decrement timing
 The assumptions used are collectively called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant’s rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant’s rounded age at the middle of the year. Retiree medical claims costs are based on the nearest age at the beginning of the year, to align with how claims costs tables are typically developed
- Timing of benefit payments
 Benefit payments are assumed to be made uniformly throughout the year and, on average, at mid-year.

Methods – Postretirement Welfare Cost and Funded Position

Census date	January 1, 2021
Measurement date	January 1, 2022

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Fiscal 2022 postretirement welfare benefit cost is calculated based on the pension benefit liability at December 31, 2021, which was derived from a roll forward of January 1, 2021 valuation results. Benefit obligations were projected forward to the end of the year, adjusted for expected benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

Service cost and accumulated postretirement benefit obligation

Costs are determined using the Projected Unit Credit Cost Method. The annual service cost is equal to the present value of the portion of the projected benefit attributable to service during the upcoming year, and the Accumulated Postretirement Benefit Obligation (APBO) is equal to the present value of the portion of the projected benefit attributable to service before the measurement date. Service from hire date through the expected full eligibility date is counted in allocating costs.

Market-related value of assets

The fair value of assets on the measurement date.

Amortization of unamortized amounts:

- Prior service cost (credit)

Increase in APBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. Amortization of net prior service cost/(credit) resulting from a plan change is included as a component of Net Periodic Postretirement Benefit Cost/(Income) in the year first recognized and every year thereafter until such time as it is fully amortized. The annual amortization payment is determined in the first year as the increase in APBO due to the plan change divided by the average remaining service period to full eligibility for participating employees expected to receive benefits under the Plan. Reductions in APBO first reduce any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.

- Net loss (gain)

Amortization of the net gain or loss resulting from experience different from that assumed and from changes in assumptions (excluding asset gains and losses not yet reflected in market-related value) is included as a component of Net Periodic Postretirement Benefit Cost/(Income) for a year.

Net loss (gain) in excess of 10% of the greater of APBO or the market-related value of assets is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan.

Benefits Not Valued

All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any significant benefits required to be valued that were not.

Data Sources

Essential Utilities, Inc. furnished participant data as of January 1, 2021. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	As required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date.
Expected return on plan assets	We understand that the expected return on assets assumption reflects the plan sponsor's estimate of future experience for trust asset returns, reflecting the plan's current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions.
Rates of increase in compensation, National Average Wages (NAW) CPI and plan administrative expenses for retiree welfare plans	Assumed increases were chosen by the plan sponsor based on current programs and health care cost survey data and, as required by U.S. GAAP they represent an estimate of future experience
Claims cost trend rates	Assumed increases in claims cost, as required by U.S. GAAP, represent an estimate of future experience, informed by an analysis of recent plan experience and trend experienced by other companies with similar plans or participant characteristics, as well as an evaluation of the long-range macroeconomic implications of trend. The trends summarized in this report were approved by the plan sponsor.
Participant contribution trend rates	In accordance with the substantive plan communicated to participants, participant contributions are intended to remain a fixed percentage of total plan costs, and thus the trend rates, and the description of the derivation of the trend rates, are the same as for claims costs as shown above.
Per capita claims costs	Pre-65 medical and Rx – Per capita claims cost assumptions are based on the budget rates for the applicable active employee medical and Rx plans, provided to Willis Towers Watson by Essential. Active per capita costs were age-adjusted to represent costs associated with pre-65 retirees (to reflect higher expected costs associated with retirees) using Essential's census data and Willis Towers Watson's proprietary age-grading tool. Average per capita costs were then distributed by age in accordance with Willis Towers Watson's proprietary age-grading tool.

Post-65 – Per capita claims cost assumptions are based on the premium reimbursement account figures provided to Willis Towers Watson by Essential.

Assumptions Rationale – Significant Demographic Assumptions

Healthy Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP represents a best estimate of future experience.
Termination	Termination rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age because of observed and expected differences in termination rates by age.
Disability	Legacy Aqua - None Legacy Peoples, In the absence of credible experience data, Essential opted to maintain the assumption used by the prior plan actuary.
Retirement	Retirement rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed retirement rates differ by age because of observed and expected differences in retirement rates by age.
Participation	
▪ Participants	Assumed participation rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
▪ Covered spouses	Assumed participation rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

- Covered dependents Assumed participation rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Benefit Commencement Date

- Surviving spouse benefit Retirees are assumed to begin benefits immediately on eligible retirement because experience shows that retirees who enrolled tend to do so immediately.
- Retiree benefit Retirees are assumed to begin benefits immediately on eligible retirement because experience shows that retirees who enrolled tend to do so immediately.

Marital Assumption

The assumed percentage married is based on the percentage married observed among recent retirees during the experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Source of Prescribed Methods

Accounting methods

The methods used for accounting purposes as described in Appendix A, [including the method of determining the market-related value of plan assets] are “prescribed methods set by another party”, as defined in the actuarial standards of practice (ASOPs). As required by U.S. GAAP, these methods were selected by the plan sponsor.

Model Descriptions and Disclosures in accordance with ASOP No. 56

Quantify

Quantify is the Willis Towers Watson centrally developed, tested and maintained Global actuarial valuation system. It is used to perform valuations of clients' benefit plans.

Quantify provides the ability to process data, calculate benefits and value benefit liabilities, develop results using applicable standards, and generate client reports.

Quantify parameters provide significant flexibility to model populations and plan designs. Various demographic, economic and benefit related assumptions exist for users to model multiple demographic and economic situations.

Plan liabilities are calculated based on standard actuarial techniques, developing actuarially reasonable results using the population and parameters entered. The calculation and presentation of liabilities in Quantify relies on the assumptions used and the reasonability of the assumptions selected.

Quantify incorporates standard liability methodologies that are intended to reasonably reflect a variety of economic or demographic conditions. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence.

Quantify is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuaries signing this report have relied on the actuaries who develop, test and maintain this system, and have also performed a limited review of results to ensure that system parameters have been set appropriately and plan provisions coded correctly.

Quantify FR

Quantify Financial Reporting (FR) is intended to calculate funding results, accounting results and produce the associated client reports under selected accounting standards. The calculations and reports are based on various user specified inputs including liability results and asset values.

Quantify FR develops valuation results for various accounting and funding purposes using standard actuarial techniques.

Calculation of disclosure liabilities and results are based on roll forward liabilities.

Liability roll-forwards are used in accounting scenarios where the date as of which liabilities are valued does not coincide with the fiscal year measurement date. The roll-forwards consist of adjusting liabilities for the passage of time.

The estimate of the following year's expense is calculated based on the obligations and assets used for disclosure and incorporates service cost that may be based on a projection in the associated Quantify liability run, depending on the relationship of the liability valuation date to the fiscal year.

The Roll Forward accounting calculations assume that applicable rules will not change during the roll-forward period. Actuaries make adjustments to the data, plan provisions and assumptions reflected in the calculation of the liabilities that are rolled forward so that the results reflect conditions at the measurement date, and/or make similar adjustments to the results of the roll forward, including reflecting any changes in applicable accounting standards.

BOND:Link

U.S. BOND:Link is a methodology to assist with the selection of discount rates used in measurements related to employee benefit plans. Discount rates are derived by identifying a theoretical settlement portfolio of high quality corporate bonds sufficient to provide for a plan's projected benefit payments. The single interest rate is then determined that results in a discounted value of the plan's benefit payments that equals the market value of the selected bond portfolio. This represents the suggested discount rate. This process has been developed to comply with generally accepted practice and applicable guidance covering ASC 715 in the U.S.

Published Demographic Tables

Certain demographic tables described above are standard published tables or are based on standard published tables from models developed by organizations with the requisite expertise

AgeDist

AgeDist is a spreadsheet tool that applies relative cost factors by age to average per capita costs (pre and post 65) and census weights to produce age-graded plan costs for pre- and post-65 populations. The average per capita costs and census weights are provided as inputs to the tool which is then combined with a morbidity curve to produce a set of weighted average age-related costs that equal the average. The age-graded costs are used in the actuarial valuation.

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The morbidity curve was developed from a broad set of claims data aggregated by age and blended and may not reflect your specific morbidity. The model does not evaluate the average per capita costs or census weights for reasonableness or consistency.

The model(s) used for this analysis is designed specifically for these purposes, and we know of no material limitations that would prevent the model(s) from being suitable for these intended purposes.

We are not aware of any material inconsistencies among assumptions used in this work. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence. The calculation and presentation of results relies on the assumptions used and the reasonability of the assumptions selected. The output of the model(s) used in this analysis are considered reasonable based on the aggregation of assumptions used. However, a different set of results could also be considered reasonable based on a range of possible values used for each assumption.

The individuals signing or delivering this report have relied on other Willis Towers Watson employees and actuaries who develop, test and maintain each of the proprietary models used for this analysis and have also performed a basic review of assumptions and results to ensure that the models have been set up appropriately and coded correctly. We have not relied on any external experts to develop, review, or validate the model(s) used in this analysis

In preparing the results presented in this report, we have relied upon information provided to us regarding plan provisions, plan participants, participant contribution amounts and/or claims data. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. The accuracy of the results presented in this report is dependent upon the accuracy and completeness of the underlying information. We are aware of no errors or omissions that would have a significant effect on the results of our calculations.

Changes in Assumptions and Methods

Change in assumptions since prior valuation

The discount rate was changed from 2.68% as of December 31, 2020 to 2.96% as of December 31, 2021.

The expected return on asset assumption changed to 5.40% for the Aqua Union plan, and to 3.40% for the remaining plans for the 2022 OPEB expense.

The retirement assumption, termination assumption, marriage assumption, and the retiree medical participation rate assumption were updated to better reflect anticipated future participant experience based on the 2021 experience study.

The medical health care cost trend rate was updated from 6.25% in 2020 and 2021, reducing by 0.25% per year from 2022 to 5.5% in 2024, and 5.0% in 2025 and beyond, to 6.25% in 2021 and 2022, decreasing by 0.25% per year from 2022 to 5.0% in 2027 and beyond.

Appendix B: Summary of principal other postretirement benefit plan provisions

Aqua Union and Aqua Salaried Plans

Substantive Plan Provisions

The following summary of plan provisions represents our understanding of the substantive plan.

Medical Benefits

Eligibility	<p>Retire from active status after attaining age 55 with 15 years of service.</p> <p>Employees hired after April 1, 2003 are not eligible for future benefits.</p> <p>Employee must be enrolled in medical plan the day before they retire.</p> <p>For participants acquired from Great Valley Water Company, Uwchlan Township Municipal Authority, Media Borough, Hatboro Borough Water Authority, Borough of West Chester and New York Water Service Corporation eligibility is 5 years of service with Philadelphia Suburban Corporation and 15 years of service from original hire date and retirement after attaining age 55.</p>
Survivor eligibility	Spouse of employee who dies while in active status and was otherwise eligible for medical coverage from this plan
Pre-65 contributions	<ul style="list-style-type: none"> ▪ Participant contribution is the Plan's average group premium equivalent minus a percentage of the lesser of the group premium equivalent and the Capped Costs for the medical plan in which the retiree/dependent is enrolled. The Percentage is based on the combination of age + service at retirement (points) as shown below. The Percentage for all retired employees as of January 1, 1994 and those employees eligible to retire on January 1, 1994 is assumed to be 100%.

- Company cost is the gross medical plan per capita claim cost less applicable participant contribution.

Age + Service	Percentage¹ (Effective for Retirements prior to January 1, 2001)
<u>Points</u>	
70-79	25.0%
80-81	37.5
82-83	40.0
84-85	42.5
86-87	45.0
88-89	47.5
90+	50.0

Age + Service	Percentage¹ (Effective for Retirements after December 31, 2000)				
<u>Points</u>	<u>Age <62</u>	<u>Age 62</u>	<u>Age 63</u>	<u>Age 64</u>	<u>Age 65</u>
70-79	25.0%	30.0%	37.50%	45.0%	50.0%
80-81	37.5	45.0	56.25	67.5	75.0
82-83	40.0	48.0	60.00	72.0	80.0
84-85	42.5	51.0	63.75	76.5	85.0
86-87	45.0	54.0	67.50	81.0	90.0
88-89	47.5	57.0	71.25	85.5	95.0
90+	50.0	60.0	75.00	90.0	100.0

<u>Capped costs</u>	<u>Retiree</u>	<u>Dependent</u>
<65	\$ 8,085	\$ 11,005

Benefits for retirees and dependents under age 65

- HMO (self-insured)
- Point-of-Service (POS) (self-insured)

Benefits for retirees and dependents age 65 and over

- Premium Reimbursement Account (PRA) – the company will provide the retiree contributions into the PRA and the retiree and/or spouse can use the funds to purchase their own medical and drug coverage.

¹ This percentage is frozen at age of retirement until the participant attains age 65, when the percentage in the "Age 65" column is applicable. It is applied to the premium reimbursement account maximum for post-65 contributions.

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Life Insurance Benefits

Eligibility	No coverage provided for salaried employees. Union retirees who retire after age 55 with 15 years of service.
Postretirement contributions	None
Benefits	\$10,000 for future retirees; based on valuation census data for current retirees

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost or in determining employer funding policy contributions or maximum tax-deductible contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations.

CWC Plan

Substantive Plan Provisions for Consumers Water Company and former Ohio-American Union Employees

The following summary of plan provisions represents our understanding of the substantive plan.

Medical and Dental Benefits

Eligibility	<p>Nonunion participants hired prior to April 1, 2003: For medical benefits, retirement after age 55 with 20 years of service or attaining age 62 with five years of service or age plus service greater than or equal to 95. Nonunion participants are not eligible for dental benefits.</p> <p>Union participants: Retirement eligibility as set-forth in the collective bargaining agreement. More specifically:</p> <p>For Consumers union participants:</p> <ul style="list-style-type: none"> (i) at least age 55 and have at least 20 years of service; (ii) at least age 62 and have at least 5 years of service; or (iii) the sum of age and years of service equals or exceeds 95. <p>For Tiffin, Marion, Ashtabula and Ohio union participants:</p> <ul style="list-style-type: none"> (i) at least age 60 with at least 5 years of service; or (ii) the sum of age and years of service equals or exceeds 95.
Dependent eligibility	Spouse and children under age 26
Survivor eligibility	Dependent coverage continues upon death of the retiree. In most instances continued coverage requires the survivor to contribute 100% of the group premium rate. See below for specific details by group.
Postretirement contributions	Amount of group premium equivalent that exceeds company payment.
Benefits	Pre-65 medical plan is a self-insured national PPO plan administered by Independence Blue Cross, with carve-out prescription drug benefit administered by ESI (formerly Medco). Post-65 retirees receive company contributions in the form of a Premium Reimbursement Account, with the exception of a few select Grandfathered Ohio-American Union retirees who receive benefits consistent with the Aqua America Inc. Salaried plan after the age of 65 and have pre-defined retiree contributions.

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AQUA AMERICA 2021 CWC Retiree Welfare Program									
I. Plan Provisions		NON UNION	UNION						
		All	Shenango Valley	Roaring Creek (PA) Retiree 1/1/95+	Ohio* (now includes some former Ohio-American employees)	Kankakee, IL Retiree	Susquehanna	Nonunion Sea Cliff Grandfathered Only	Ohio American
Retiree under 65	Retiree	Company pays \$70/month if hired prior to 7/1/2003.	Company pays full premium (medical and dental) if employee retires at or above age 60 if hired prior to 7/1/2003.	Company pays full premium (medical only) for those who retire after 1995 and were hired prior to 5/23/2004. If employee retires at or above age 60; pre-1995 retirees did not receive	For retiree age 60-62 company pays 45% of full retiree and spouse premium (medical and dental) if retiree attains 95 points, otherwise company pays 25% of premiums. At age 62 company pays full premium for retiree and spouse (in affect at age 62), with annual increases paid by the retiree if hired prior to 7/1/2003.	Company pays \$90.02/month if hired prior to 7/1/2003.	Company pays \$70/month if hired prior to 8/14/2004.	For retiree only coverage the company pays \$315 per month, for any other tier of coverage, the company pays \$630 per month.	For retiree age 60-62 company pays 45% of full retiree and spouse premium (medical and dental) if retiree attains 95 points, otherwise company pays 25% of premiums. At age 62 company pays full premium for retiree and spouse (in affect at age 62), with annual increases paid by the retiree if hired prior to 7/1/2003.
	Spouse	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)		Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	Spousal coverage is available at 100% of the group rate (access only)	
Retiree over 65	Retiree	Company pays \$70/month	Company will pay up to an amount equal to the prior year's contribution (\$307.06 monthly for 2011 and \$345.60 in 2015) increased by 3% each	Company pays \$70/month; pre-1995 retirees did not receive retiree medical	Company pays \$31.94 per month	Company pays \$90.02/month	Company pays \$70/month	For retiree only coverage the company provides a subsidy of \$125 per month, for any other tier of coverage, the company provides \$250 per month.	Company pays \$31.94 per month
	Spouse	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy	Spouse is permitted to use the subsidy		Spouse is permitted to use the subsidy
Dental Coverage		None	Yes	None	Yes	None	None	None	Yes
Medical Plan Design		PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1	PPO HD1HC1
Date of Plan Closure		7/1/2003	7/1/2003	5/23/2004	Various	7/1/2003	8/1/2004		

*Post-65 retirees receive company contributions in the form of a Premium Reimbursement Account, with th exception of 5 select Grandfathered Ohio-American Union retirees who receive benefits consistent with the Aqua Salaried plan after the of 65 and have pre-defined retiree contributions.

Life Insurance Benefits

Eligibility	Nonunion participants: Hired prior to April 1, 2003 and retired prior to January 1, 2005 Union participants: Retirement eligibility as set-forth in the collective bargaining agreement
Benefits	Ohio Union (not former Ohio-American employees): <ul style="list-style-type: none"> ▪ Retired from 10/1/80 – 9/1/95: \$3,000 ▪ Retired from 9/2/95 – 3/31/11: \$5,000 ▪ Retired on or after 4/1/2011: \$7,500 Roaring Creek Union: <ul style="list-style-type: none"> ▪ Retired prior to 5/23/04: \$5,000 ▪ Retired after 5/22/04: \$10,000 Kankakee Union: \$15,000 Shenango Valley Union: 25% of compensation at retirement, subject to \$15,000 minimum Susquehanna Union: \$7,000 Former Ohio-American employees: \$10,000 Nonunion participants who retired prior to 1/1/05: 25% of salary at retirement, subject to a maximum of \$25,000 and a minimum of \$5,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost or in determining employer funding policy contributions or maximum tax-deductible contributions.

Changes in Benefits Valued Since Prior Year

There have been no other changes in benefits valued since the prior year.

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations.

Substantive Plan Provisions for former New York Water Service Corporation Postretirement Healthcare Plan retirees

The following summary of plan provisions represents our understanding of the substantive plan for the former New York Water Service Corporation Postretirement Healthcare Plan retirees.

Medical Benefits

Eligibility	Retirement after age 62 or age 55 with age and years of service
Dependent eligibility	Spouses of retirees are covered until the earlier of their death or the death of the retiree.
Benefits for retirees and dependents under age 65	Company contributes 60% of the medical premium for those who elect coverage. Company contributes 90% of the medical premium for select retirees.
Benefits for retirees and dependents age 65 and older	Company contributes annual amount into premium reimbursement account. The contribution amount is the lesser of (1) and (2) for 2012: (1) The monthly premiums paid for Medicare Part B and Part D, a Medicare Supplement Plan or a Medicare Advantage plan (2) \$232.28 per month or \$464.56 per month if a spouse is also covered (but subject to increases in future years)
Period of Coverage	Individuals may opt out of coverage for the current year and opt back in for a future year.

Dental Benefits

Eligibility	Retirement after age 62 or age 55 with age and years of service totaling at least 70.
Dependent eligibility	Spouses of retirees are covered until the earlier of their death or the death of the retiree.
Benefits for retirees and dependents under age 65	Company contributes 60% of the dental premium for those who elect coverage. Company contributes 90% of the dental premium for select retirees.
Benefits for retirees and dependents age 65 and older	Dental benefits are no longer payable once an individual attains age 65
Period of Coverage	Individuals may opt out of coverage for the current year and opt back in for a future year.

Life Insurance Benefits

Eligibility	Life insurance is available for union retirees.
Postretirement contributions	None
Benefits	\$10,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost or in determining employer funding policy contributions or maximum tax-deductible contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations.

PNG Salaried Plan

Substantive Plan Provisions

The following summary of plan provisions represents our understanding of the substantive plan.

Effective December 31, 2015, Salaried active employees hired before January 1, 2008 were converted to a medical savings account (MSA) of \$700 for each year of service through 2015.

Effective December 31, 2015, RMA benefits were frozen for active Salaried employees hired on or after January 1, 2008

At the end of 2015, eligible participants were given the option to retire as part of a Voluntary Retirement Program (VRP) during the first half of 2016. Those who elect the VRP receive retiree medical benefits fully paid by PNG for a period of two years. After two years, employees hired before January 1, 2008 receive subsidized coverage until age 65.

Covered employees Full-time employees hired before January 1, 2008

Medical Benefits

Retirees Hired Before January 1, 2008

Eligibility	Retirement after age 55 with 10 years of service
Survivor eligibility	Eligibility continues beyond death of retiree or active participant eligible to retire.

Plan Benefits

	In Network (Enhanced/Standard)	Out of Network
Deductible		
Individual	\$505/\$1,515	\$3,031
Family	\$1,012/\$3,037	\$6,061
Copayment	80%/70%	50%
Out-of-pocket limit		
Individual	\$1,516/\$4,549	\$9,098
Family	\$3,033/\$9,118	\$18,196
Maximum out of pocket		
Individual	\$6,850	N/A
Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$585 per individual; \$1,171 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Dependant Coverage

Eligible dependents may participate in the plan if covered at the time of the employee's retirement. Coverage for the spouse continues after the death of the retiree.

Essential Utilities, Inc.

**Retiree Medical Contribution
 Schedule Pre-65**

Age + Service at Retirement	Years of service			
	<45	45-49	50-52	53 and 54
95+	40%	40%	25%	19%
94	42%	41%	26%	20%
93	44%	42%	27%	21%
92	46%	43%	28%	22%
91	48%	44%	29%	23%
90	50%	45%	30%	24%
89	53%	46%	31%	25%
88	56%	47%	32%	26%
87	59%	48%	33%	27%
86	62%	49%	34%	28%
85	65%	50%	35%	29%
84	68%	51%	36%	30%
83	71%	52%	37%	31%
82	74%	53%	38%	32%
81	77%	54%	39%	33%
80	80%	55%	40%	34%
79	83%	56%	42%	35%
78	86%	57%	44%	36%
77	89%	58%	46%	38%
76	92%	59%	48%	40%
75	95%	60%	50%	42%
74	98%	64%	52%	45%
73	100%	68%	54%	47%
72	100%	72%	56%	49%
71	100%	76%	58%	51%
70	100%	80%	60%	53%
69	100%	80%	60%	55%
68	100%	80%	60%	57%
67	100%	80%	63%	60%
66	100%	80%	64%	61%
65	100%	80%	70%	63%

Retiree Contributions Post-65 Retiree pays full Medicare HMO premium

Retirees Hired On or After January 1, 2008

Eligibility	Active employees hired on or after January 1, 2008 who retire on or after age 58 with three years of service
Plan Type	A participant's Retiree Medical Account (RMA) is credited with \$6,500 annually, beginning at the later of age 45 and date of hire and ending at the earlier of age 65 and date of retirement. After termination of employment, the RMA is credited with interest based on 30-year Treasury rates. The RMA can be used to pay medical premiums and out-of-pocket expenses incurred after retirement.
Dependent Coverage	Eligible dependents can receive 90% of the value of RMA
Lifetime or annual maximums	None
Retiree Contributions	None
Other Coverage	Access only to company-sponsored group health plans

Life Insurance Benefits

Eligibility	Full-time employees who retire on or after age 55 and 10 years of service with life insurance coverage at the time of retirement Effective December 31, 2015, retiree life insurance coverage was eliminated for active Salaried employees
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Benefits

Participants at Least Age 55 as of January 1, 2005 50% of final pay, up to a maximum of \$50,000

Participant Not Age 55 as of January 1, 2005 \$10,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. Willis Towers Watson is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations

PNG Union Plan

Substantive Plan Provisions

The following summary of plan provisions represents our understanding of the substantive plan.

At the end of 2015, eligible participants were given the option to retire as part of a voluntary retirement program during the first half of 2016. Those who elect the VRP receive retiree medical benefits fully paid by PNG for a period of three years. After three, employees receive subsidized coverage.

Effective April 9, 2016 a new union contract went into effect. The retiree contribution subsidy from age 55 through age 57 changed from 25% to 100%. Union employees who elected the VRP at the end of 2015 were allowed to revoke their elections.

Medical Benefits

Eligibility	Full-time employees who retire on or after age 55 and 10 years of service, or after age 65.
Dependent Coverage	Eligibility dependents may participate in the plan of covered at the time of the employee's retirement. Coverage for the Spouse continues after the death of the retiree.

Plan benefits

	In Network (Enhanced/Standard)	Out of Network
Deductible		
Individual	\$505/\$1,515	\$3,031
Family	\$1,012/\$3,037	\$6,061
Copayment	80%/70%	50%
Out-of-pocket limit		
Individual	\$1,516/\$4,549	\$9,098
Family	\$3,033/\$9,118	\$18,196
Maximum out of pocket		
Individual	\$6,850	N/A
Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$585 per individual; \$1,171 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Retiree Contributions

Pre-Age 65

100% of total costs from age 55 through age 57. Approximately 25% of total costs from age 58 through age 64. These contributions are paid by the Union VEBA

Post-Age 65

Retiree pays full Medicare HMO premium.

Dependent Coverage

Eligible dependents may participate in the plan if covered at the time of the employee's retirement. Coverage for the spouse continues after the death of the retiree.

Life Insurance Benefits**Eligibility**

Full-time employees who retire on or after age 55 and 10 years of service with life insurance coverage at the time of retirement

Effective December 31, 2015, retiree life insurance coverage was eliminated for active Salaried employees

Benefits

50% of final pay, up to a maximum of \$50,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. Willis Towers Watson is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations

EGC Plan

Substantive Plan Provisions for EGC Salaried

The following summary of plan provisions represents our understanding of the substantive plan.

Effective December 31, 2015, MSA benefits were frozen for nonunion active employees.

Effective January 1, 2019, employer subsidies for post-65 retirees are paid through a Health Reimbursement Account (HRA), with retirees purchasing their own health insurance coverage.

Medical Benefits

Retirees Ineligible for Medicare- Highmark

Eligibility

Full-time employees who retired prior to January 1, 2003, on or after age 55 and five years of service

Plan benefits

	In Network (Enhanced/Standard)	Out of Network
Deductible		
Individual	\$519/\$1,557	\$3,116
Family	\$1,040/\$3,122	\$6,231
Copayment	80%/70%	50%
Out-of-pocket limit		
Individual	\$1,558/\$4,676	\$9,353
Family	\$3,118/\$9,373	\$18,705
Maximum out of pocket		
Individual	\$6,850	N/A
Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$601 per individual; \$1,204 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Retirees Eligible for Medicare**Eligibility**

All Medicare retirees otherwise eligible for coverage

Plan Type

FreedomBlue PPO

Medicare Advantage PPO plan from Highmark Blue Cross Blue Shield

Coordination of Benefits with Medicare

Maintenance of benefits

Deductible

\$250

Coinsurance

85%/15% (in network)

85%/15% (out of network)

Office visit-\$15 copay

Out-of-Pocket Maximum

\$1,000 (in network)

\$3,400 (out of network)

Vision care

100% for routine exam (after \$15 copay), and eyeglasses, frames, or contact lenses. There is a \$75 limit for eye wear every two years. Copay is not applied toward deductible or out of pocket maximum

Prescription Drug**Retiree Share up to Initial Coverage Limit**

For up to a 34-day supply: \$20 Generic/\$20 preferred brand/ \$50 Non-preferred Brand/ \$50 Specialty drug coinsurance

For 90-day mail order supply: 2.5 times copayment

Retiree Share in Coverage Cap

For up to a 34-day supply: Full Gap Coverage with Wrap: \$20 Generic/25% preferred brand/ 25%- Non-preferred Brand/ 25% Specialty drug coinsurance

For 90-day mail order supply: 2.5 times copayment, otherwise coinsurance amount

Hearing care

100% for annual exam (after \$15 copay). Copay is not applied toward deductible or out of pocket maximum.

Dental Care

\$50 deductible per individual

Maximum calendar year benefit per individual is \$1,000

Coinsurance for preventive service is 100% (deductible waived). Coinsurance for general services is 80%

Essential Utilities, Inc.

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Retiree Contributions

PNG's contribution is limited to \$88.65 per month (including prescription drug coverage), per individual with no increase in future years. The retiree is responsible for the remainder of the premium

Surviving Spouse Coverage

None, except as provided under the MSA

MSA Account**Eligibility**

For retirement dates on or after January 1, 2003

Benefit

Medical Spending Account (MSA) equal to \$1,000 for each completed year of service

The MSA will be debited by the total plan premium rate for the type of coverage selected. When the account is exhausted, the employer paid medical coverage is discontinued. The retiree may remain in the employer plans and pay the full amount of the premium.

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. Willis Towers Watson is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations

Substantive Plan Provisions for EGC Union

The following summary of plan provisions represents our understanding of the substantive plan.

Medical Benefits

Eligibility Full-time employees who retire on or after age 55 and 10 years of service, or after age 65

Plan benefits

	In Network (Enhanced/Standard)	Out of Network
Deductible		
Individual	\$519/\$1,557	\$3,116
Family	\$1,040/\$3,122	\$6,231
Copayment	80%/70%	50%
Out-of-pocket limit		
Individual	\$1,558/\$4,676	\$9,353
Family	\$3,118/\$9,373	\$18,705
Maximum out of pocket		
Individual	\$6,850	N/A
Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$601 per individual; \$1,204 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Retiree Contributions

Pre-Age 65

100% of total costs from age 55 through age 57. Approximately 25% of total costs from age 58 through age 64. These contributions are paid by the Union VEBA

Post-Age 65

Retiree pays full Medicare HMO premium. These contributions are paid by the Union VEBA.

Dependent Coverage

Eligible dependents may participate in the plan of covered at the time of the employee's retirement. Coverage for the spouse continues after the death of the retiree.

Essential Utilities, Inc.

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Life Insurance Benefits

Eligibility	Full-Time employees who retiree on or after age 55 and 10 years of service with life insurance coverage at the time of retirement
Benefits	50% of final base pay, up to a maximum of \$50,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. Willis Towers Watson is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations

TWP Plan

Substantive Plan Provisions for TWP Salaried

The following summary of plan provisions represents our understanding of the substantive plan.

Medical Benefits

Retirees Ineligible for Medicare- Highmark

Eligibility Salaried retirees who met requirements prior to June 1, 2012 or who elected to retire under the 2015 Voluntary Retirement Program (VRP)
 Union employees who have attained age 62

Plan benefits

	In Network (Enhanced/Standard)	Out of Network
Deductible		
Individual	\$519/\$1,557	\$3,116
Family	\$1,040/\$3,122	\$6,231
Copayment	80%/70%	50%
Out-of-pocket limit		
Individual	\$1,558/\$4,676	\$9,353
Family	\$3,118/\$9,373	\$18,705
Maximum out of pocket		
Individual	\$6,850	N/A
Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$601 per individual; \$1,204 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Retirees Eligible for Medicare

Essential Utilities, Inc.

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Eligibility	All Medicare retirees otherwise eligible for coverage
Plan Type	FreedomBlue PPO Medicare Advantage PPO plan from Highmark Blue Cross Blue Shield
Coordination of Benefits with Medicare	Maintenance of benefits
Deductible	\$250
Coinsurance	85%/15% (in network) 85%/15% (out of network) Office visit-\$15 copay
Out-of-Pocket Maximum	\$1,000 (in network) \$3,400 (out of network)
Retiree Contributions	Salaried retirees pay 25% of the full insured premium after the first two years of retirement Union retiree have no required contribution
Surviving Spouse Coverage	Provided until the date the retiree, or spouse if later becomes eligible for Medicare.
MSA Account	
Eligibility	Salaried retirees who met requirements prior to June 1, 2012 and did not elect to retire under the 2015 Voluntary Retirement Program (VRP)
Benefit	Medical Spending Account (MSA) equal to \$700 for each completed year of service
RMA Account	
Eligibility	Salaried retirees hired on or after June 1, 2002 who have not attained age 55 on June 1, 2012, who retire at age 58 with at least three years of service
Benefit	Retiree Medical Account (MSA) equal to \$6,500 for each completed year of service between ages 45 and 65 Effective December 31, 2015, RMA accounts were frozen
Life Insurance Benefits	
Eligibility	Retire on or after age 60 with at least 10 years of service after May 1, 1993. Life insurance coverage was eliminated for future retirees after December 31, 2015

Benefits \$15,000. For retirements prior to May 1, 1999, the benefit is \$12,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. Willis Towers Watson is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations

Substantive Plan Provisions for TWP Union

The following summary of plan provisions represents our understanding of the substantive plan.

Medical Benefits

Eligibility Full-time employees who retire on or after age 55 and 10 years of service, or after age 65
Dependent Coverage Eligible dependents may participate in the plan if covered at the time of the employee's retirement. Coverage for the spouse continues after the death of the retiree.

Plan benefits

	In Network (Enhanced/Standard)	Out of Network
Deductible		
Individual	\$519/\$1,557	\$3,116
Family	\$1,040/\$3,122	\$6,231
Copayment	80%/70%	50%
Out-of-pocket limit		
Individual	\$1,558/\$4,676	\$9,353
Family	\$3,118/\$9,373	\$18,705
Maximum out of pocket		
Individual	\$6,850	N/A
Family	\$13,700	N/A
Primary care visit	\$15/\$30	50%

Generic drugs and formulary drugs: 80% coinsurance. Maximum out of pocket: \$601 per individual; \$1,204 per family. The retiree is responsible for the difference in cost of the brand is chose when generic is available. No benefits are paid for non-network pharmacies

Retiree Contributions

Pre-Age 65 100% of total costs from age 55 through age 57
 25% of total costs from age 58 through age 64. These contributions are paid by the Union VEBA
Post-age 65 Retiree pays full Medicare HMO premium. These contributions are paid by the Union VEBA

Life Insurance Benefits**Eligibility**

Pre-April 9, 2016: Retire on or after age 62

Post-April 9, 2016: Retire on or after age 55 with at least 10 years of service

Benefits

Pre-April 9, 2016: \$15,000. For retirements prior to May 1, 1999, the benefit is \$12,000

Post-April 9, 2016: 50% of final base pay, up to a maximum of \$50,000

Future Plan Changes

No future plan changes were recognized in determining postretirement welfare cost. Willis Towers Watson is not aware of any future plan changes that are required to be reflected other than scheduled postretirement welfare increases provided for in the Collective Bargaining Agreement

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Temporary Deviations

Willis Towers Watson is not aware of any temporary deviations



Essential Utilities, Inc.

Essential Utilities, Inc. Pension Plan

**Actuarial Valuation Report
2022 Benefit Cost under US GAAP**

April 2022

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Purposes of valuation

Essential Utilities, Inc. (“Essential”) engaged Willis Towers Watson US LLC (Willis Towers Watson) to value the Essential Utilities, Inc. Pension Plan (“the Plan”).

As requested by Essential, this report documents the results of an actuarial valuation of the Essential Utilities, Inc. Pension Plan (the Plan) as of January 1, 2022.

The primary purpose of this valuation is to determine the Net Periodic Benefit Cost/(Income) (Benefit Cost), in accordance with FASB Accounting Standards Codification Topic 715 (ASC 715) for the fiscal year ending December 31, 2022. It is anticipated that a separate report will be prepared for year-end financial reporting purposes.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. The expected contributions to the qualified pension plan(s) were set at \$20.4 million. This amount is determined based on Essential’s funding policy and subject to the minimum required contribution in accordance with ERISA and the Internal Revenue Code (IRC). Note that any significant change in the amounts contributed in 2022 may require disclosure in the interim financial statements.
2. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.
3. This report is not intended to constitute a certification of the Adjusted Funding Target Attainment Percentage (AFTAP) under IRC §436 for any plan year.
4. This report does not determine funding requirements under IRC §430.
5. This report does not provide information for plan accounting and financial reporting under ASC 960.
6. This report does not present liabilities on a plan termination basis, for which a separate extensive analysis would be required. No funded status measure included in this report is intended to assess, and none may be appropriate for assessing, the sufficiency of plan assets to cover the estimated cost of settling benefit obligations, as all such measures differ in some way from plan termination obligations. In addition, funded status measures shown in this report do not reflect the current costs of settling obligations by offering immediate lump sum payments to participants and/or purchasing annuity contracts for the remaining participants (e.g., insurer profit, insurer pricing of contingent benefits and/or provision for anti-selection in the choice of a lump sum vs. an annuity).

7. The comparisons of plan obligations as determined for accounting and financial reporting purposes to plan assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly by the plan sponsor as they come due.

Section 1: Summary of key results

Benefit cost, plan assets & obligations

All monetary amounts shown in US Dollars

Fiscal Year Beginning		01/01/2022	01/01/2021
Benefit Cost/ (Income)	Net Periodic Benefit Cost/(Income)	(8,409,389)	(6,022,394)
	Benefit Cost/(Income) due to Special Events	0	0
	Total Benefit Cost/(Income) ¹	(8,409,389)	(6,022,394)
Amortization of Regulatory Asset	Amortization of regulatory asset associated with the purchase of the Ohio-American Water Company (provided by Essential)	228,202	630,800
Measurement Date		01/01/2022	01/01/2021
Plan Assets	Fair Value of Plan Assets (FVA)	437,445,465	426,800,047
	Actual Return on Fair Value of Plan Assets during Prior Year	6.71%	20.93%
Benefit Obligations	Accumulated Benefit Obligation (ABO)	(415,878,068)	(443,692,264)
	Projected Benefit Obligation (PBO)	(429,346,221)	(462,807,392)
Funded Ratios	Fair Value of Plan Assets to ABO	105.2%	96.2%
	Fair Value of Plan Assets to PBO	101.9%	92.2%
Accumulated Other Comprehensive (Income)/Loss	Net Prior Service Cost/(Credit)	224,886	432,524
	Net Loss/(Gain)	48,389,396	71,491,232
	Total Items not yet Recognized as a Component of Net Periodic Benefit Cost/(Income)	48,614,282	71,923,756
Remaining Regulatory Asset	Remaining regulatory asset associated with the purchase of the Ohio-American Water Company (provided by Essential)	228,202	859,002
Assumptions	Discount rate	2.91%	2.57%/3.08% ²
	Expected Long-Term Rate of Return on Plan Assets	5.40%	5.60%
	Rate of Compensation Increase (Corporate/Delta/Others)	4.00%/4.00%/3.00%	4.00%/4.00%/3.00%
Participant Data	Census Date	01/01/2021	01/01/2020

¹ Fiscal 2021 Benefit Cost reflects the impact of the remeasurement on May 1, 2021 due to the accrual freeze for Delta participants

² Benefit obligations as of 12/31/2020 were measured at 2.57%, and remeasured at 5/1/2021 using 3.08%

Basis for valuation

Appendix A summarizes the assumptions, methods and models used in the valuation. Appendix B summarizes our understanding of the principal provisions of the plan being valued. Both of these appendices include a summary of any changes since the prior valuation.

Changes in assumptions

The discount rate for benefit obligations was changed from 2.57% as of December 31, 2020 to 2.91% as of December 31, 2021.

The expected return on asset assumption was changed from 5.60% to 5.40% as of December 31, 2021 for purposes of fiscal 2022 pension expense.

The retirement assumption, termination assumption, marriage assumption, terminated vested retirement age, and the form of payment assumption were updated to better reflect anticipated future participant experience based on the 2021 experience study.

Changes in methods

There have been no changes in methods since the prior valuation.

Changes in benefits valued

This report reflects the benefit accrual freeze for legacy Delta participants as of April 30, 2021.

Subsequent events

There have been no Subsequent Events since the measurement date.

Actuarial certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by Essential and other persons or organizations designated by Essential. See the Sources of Data and Other Information section of Appendix A for further details. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Essential, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is January 1, 2022. The benefit obligations were measured as of Essential's December 31, 2021 fiscal year-end and are based on participant data as of the census date, January 1, 2021. We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data that was used for the calculation of the Net Periodic Benefit Cost/(Income) for the fiscal year ending December 31, 2022.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets and the general ledger account balances for the pension plan at December 31, 2021, which reflect the expected funded status of the plan, was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for tax effects. Any tax effects in AOCI should be determined in consultation with Essential's tax advisors and independent accountants

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the benefit cost and other financial reporting have been selected by Essential. Willis Towers Watson has evaluated the assumptions used and believes that they do not significantly conflict with what would be reasonable. U.S. GAAP requires that each significant assumption “individually represent the best estimate of the plan’s future experience solely with respect to that assumption.”

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions, methods and sources of data and other information used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the January 1, 2022 measurement date will change the results shown in this report.

Certain models (as described in ASOP No. 56) were used in preparing the information presented herein. Further information on these models can be found in Appendix A.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

See Basis for Valuation in Section 1 above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter dated August 24, 2020 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of Essential and its independent accountants in connection with our actuarial valuation of the pension plan as described in Purposes of Valuation above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. Essential may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require the Company to provide them this report, in which case Essential will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Willis Towers Watson's prior written consent. Willis Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

The undersigned are members of the Society of Actuaries and meet the "Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States" relating to pension plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.



Kevin Halfpenny, FSA, EA
Senior Director, Retirement



Jason Rohrer, FSA, EA
Director, Retirement

March 31, 2022

[https://wtwonline.sharepoint.com/sites/tctclient_612517_22RETANN/Documents/2022 Essential Pension Report_Accounting.docx](https://wtwonline.sharepoint.com/sites/tctclient_612517_22RETANN/Documents/2022%20Essential%20Pension%20Report_Accounting.docx)

Section 2: Accounting Exhibits

2.1 Balance sheet asset/(liability)

All monetary amounts shown in US Dollars

Measurement Date	01/01/2022	01/01/2021
A Development of Balance Sheet Asset/(Liability)		
1 Projected benefit obligation (PBO)	(429,346,221)	(462,807,392)
2 Fair value of plan assets (FVA), excluding receivable contributions	437,445,465	426,800,047
3 Net balance sheet asset/(liability)	8,099,244	(36,007,345)
B Current and Noncurrent Classification		
1 Noncurrent asset	8,099,244	0
2 Current liability	0	0
3 Noncurrent liability	0	(36,007,345)
4 Net balance sheet asset/(liability)	8,099,244	(36,007,345)
C Accumulated Other Comprehensive (Income)/Loss		
1 Net prior service cost/(credit)	224,886	432,524
2 Net loss/(gain)	48,389,396	71,491,232
3 Accumulated other comprehensive (income)/loss ¹	48,614,282	71,923,756
D Remaining Regulatory Asset		
1 Remaining regulatory asset associated with the purchase of the Ohio-American Water Company (provided by Essential)	228,202	859,002
E Assumptions and Dates Used for Disclosure		
1 Discount rate	2.91%	2.57%
2 Rate of compensation increase (Corporate/ Delta/ Others)	4.00%/4.00%/3.00%	4.00%/4.00%/3.00%
3 Census date	01/01/2021	01/01/2020

¹ Amount shown is pre-tax and should be adjusted by plan sponsor for tax effects

2.2 Changes in disclosed plan obligations and assets

All monetary amounts shown in US Dollars

Period Beginning	01/01/2022	01/01/2021
A Change in Projected Benefit Obligation (PBO)		
1 PBO at prior fiscal year end	462,807,392	293,933,648
2 Employer service cost	2,848,780	3,281,128
3 Interest cost	12,407,208	13,149,132
4 Actuarial loss/(gain)	(16,361,823)	31,459,588
5 Plan participants' contributions	0	0
6 Benefits paid from plan assets	(32,355,336)	(27,887,434)
7 Acquisitions/(divestitures)	0	148,871,330
8 Curtailments	0	0
9 Settlements	0	0
10 Special/contractual termination benefits	0	0
11 PBO at current fiscal year end	429,346,221	462,807,392
B Change in Plan Assets		
1 Fair value of plan assets at prior fiscal year end	426,800,047	266,459,442
2 Actual return on plan assets	28,226,033	54,732,287
3 Employer contributions	14,774,721	16,011,722
4 Plan participants' contributions	0	0
5 Benefits paid	(32,355,336)	(27,887,434)
6 Transfer payments	0	0
7 Administrative expenses paid	0	0
8 Acquisitions/(divestitures)	0	117,484,030
9 Settlements	0	0
10 Fair value of plan assets at current fiscal year end	437,445,465	426,800,047

2.3 Summary of net balances

All monetary amounts shown in US Dollars

A Summary of Prior Service Cost/(Credit) Bases

Measurement Date Established	Original Amount	Net Amount at 01/01/2022	Remaining Amortization Period	Amortization Amount in 2022	Effect of Curtailments	Other Events
1/1/2014	665,589	70,381	0.946	70,381	0	0
1/1/2015	(899,778)	(103,920)	0.914	(103,920)	0	0
1/1/2016	2,482,451	614,357	1.973	311,349	0	0
1/1/2016	737,053	112,964	1.973	57,251	0	0
1/1/2018	(1,005,380)	(468,896)	3.496	(134,121)	0	0
Total		224,886		200,940	0	0

All monetary amounts shown in US Dollars

B Summary of Net Loss/(Gain) (see Appendix A for a description of amortization method)

Net Amount at 01/01/2022 ¹	Amortization Amount in 2022	Effect of Curtailments	Effect of Settlements	Other Events (Identify)
48,389,396	646,409	0	0	0

¹ Before any immediate recognition on the same date.

2.4 Summary and comparison of benefit cost and cash flows

All monetary amounts shown in US Dollars

Fiscal Year Ending	12/31/2022	12/31/2021
A Total Benefit Cost		
1 Employer service cost	2,204,573	2,848,780
2 Interest cost	12,117,167	12,407,208
3 Expected return on plan assets	(23,578,478)	(23,164,891)
4 Subtotal	(9,256,738)	(7,908,903)
5 Net prior service cost/(credit) amortization	200,940	207,638
6 Net loss/(gain) amortization	646,409	1,678,871
7 Subtotal	847,349	1,886,509
8 Net periodic benefit cost/(income)	(8,409,389)	(6,022,394)
9 Curtailment gain or loss	0	0
10 Settlement gain or loss	0	0
11 Special/contractual termination benefits	0	0
12 Total benefit cost	(8,409,389)	(6,022,394)
B Amortization of Regulatory Assets		
1 Amortization of regulatory asset associated with the purchase of the Ohio-American Water Company (provided by Essential)	228,202	630,800
C Assumptions		
1 Discount rate	2.91%	2.57%/3.08%
2 Expected long-term rate of return on plan assets	5.40%	5.60%
3 Rate of compensation increase (Corporate/ Delta/ Others)	4.00%/4.00%/3.00%	4.00%/4.00%/3.00%
4 Census date	01/01/2021	01/01/2020
D Cash Flows		
	Expected	Actual
1 Employer contributions	20,390,274	14,774,721
2 Benefits paid from plan assets	30,525,520	32,355,336

Section 3: Participant data

3.1 Summary of participant data

All monetary amounts shown in US Dollars

Census Date	01/01/2021	01/01/2020 ¹
A Participating Employees		
1 Number		
Accruing benefits ²	268	295
Not Accruing benefits	511	545
Total	779	840
2 Expected plan compensation for year beginning on the valuation date ³	26,997,135	27,560,611
3 Average expected plan compensation	100,736	93,426
4 Average age	53.7	53.0
5 Average credited service	21.4	18.7
6 Average future working life ⁴	7.2	8.3
B Participants with Deferred Benefits		
1 Number	414	409
2 Total annual pension	4,911,750	2,240,893
3 Average annual pension	11,864	7,347
4 Average age	55.3	54.9
5 Distribution at January 1, 2021		
Age	Number	Annual Pension
Under 40	25	140,789
40-44	24	383,007
45-49	43	368,236
50-54	77	747,309
55-59	109	1,806,624
60-64	110	1,241,663
65 and over	26	224,122
C Participants Receiving Benefits		
1 Number	1,482	1,519
2 Total annual pension	18,612,302	18,688,649
3 Average annual pension	12,559	12,303
4 Average age	75.9	75.5
5 Distribution at January 1, 2021		
Age	Number	Annual Pension
Under 55	2	11,452
55-59	14	252,899
60-64	106	1,893,476
65-69	298	4,913,775
70-74	341	5,118,963
75-79	259	2,210,585
80-84	213	1,862,468
85 and over	249	2,348,684

¹ January 1, 2020 participant counts include participants from the legacy Peoples plans that were merged into the Plan in March 2020; Delta plan participant data is as of 4/1/2020

² Delta participants are included in Accruing Benefits as of January 1, 2021

³ Amounts shown for participants accruing benefits only

⁴ 2020 and 2021 average future working life includes Delta participants

3.2 Age and service distribution of participating employees

Attained Age	Attained Years of Credited Service and Number and Average Compensation ¹									Total	
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over		
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	5	0	0	0	0	0	0	0	0	5
30-34	0	28	3	0	0	0	0	0	0	0	31
35-39	0	29	13	5	0	0	0	0	0	0	47
40-44	1	26	13	22	4	0	0	0	0	0	66
45-49	0	20	13	18	17	8	0	0	0	0	76
50-54	0	22	19	25	20	34	28	0	0	0	148
55-59	0	25	14	35	28	21	39	28	1	0	191
60-64	0	12	10	27	19	16	21	23	35	0	163
65-69	0	4	3	4	6	5	5	5	16	0	48
70 & over	0	0	0	2	1	0	1	0	0	0	4
Total	1	171	88	138	95	84	94	56	52	0	779
Average:	Age	54	Fully vested		779	Males		546			
	Service	21	Partially vested		0	Females		233			
Census data as of January 1, 2021											

¹ Ages and service totals for purposes of determining category are based on exact (not rounded) values.

3.3 Participant reconciliation

	Active	Deferred Inactive	Currently Receiving Benefits	Total
1 At 01/01/2021 valuation	840	409 ¹	1,519 ²	2,768
2 Change due to:				
a New hire and rehire	0	0	0	0
b Non-vested termination	(1)	0	0	(1)
c Vested termination	(21)	21	0	0
d Retirement	(16)	(7)	23	0
e Disability	0	0	0	0
f Death	0	(1)	(63)	(64)
g New beneficiary	0	1	16	17
h Cashout	(24)	(18)	(1)	(43)
i Miscellaneous	1	9	(12)	(2)
j Net change	(61)	5	(37)	(93)
3 At 01/01/2022 valuation	779 ³	414 ⁴	1,482 ⁵	2,675

¹ Includes 3 participants entitled to benefits as a result of a Qualified Domestic Relations Order

² Includes 9 participants entitled to benefits as a result of a Qualified Domestic Relations Order

³ Includes 10 participants who also have a deferred benefit from a legacy plan

⁴ Includes 4 participants entitled to benefits as a result of a Qualified Domestic Relations Order

⁵ Includes 12 participants entitled to benefits as a result of a Qualified Domestic Relations Order and 2 participants with a separate record valuing another legacy plan benefit

Appendix A: Statement of actuarial assumptions, methods and data sources

Plan Sponsor

Essential Utilities Inc.

Statement of Assumptions

The assumptions disclosed in this Appendix are for the fiscal year 2022 benefit cost.

Assumptions and methods pension cost purposes

Actuarial Assumptions and Methods — Pension Cost

Economic Assumptions

Discount Rate	2.91%
Pre-tax rate of return on assets for 2022	5.40%
Annual rates of increase	
■ Compensation by Plan	
■ Legacy Delta and Aqua Corporate	4.00%
■ Legacy Aqua Others	3.00%
■ Legacy PNG, EGC and TWP	N/A
■ Statutory limits on compensation and benefits	2.25% for legacy Delta 3.00% for legacy PNG, EGC, TWP, and Aqua
■ Social Security Wage Base Increase	3.5%
Cash Balance Interest Crediting Rate	5.50% for legacy EGC 2.16% for legacy PNG

The return on assets shown above is net of investment expenses and administrative expenses assumed to be paid from the trust.

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant

New or rehired employees It was assumed there will be no new or rehired employees

Benefit commencement dates

- Preretirement death benefit The later of death of the active participants or the date the participant would have been eligible to retire
- Deferred vested benefit The later of normal retirement date or termination of employment
- Disability benefit Upon disability for applicable plans
- Retirement benefit Upon termination of employment

Form of payment

Active Participants

<u>Legacy Group</u>	<u>Lump Sum</u>	<u>Annuity</u>
Legacy Aqua and EGC	60%	40% Annuity (50% Single Life Annuity, 50% Joint and Survivor Annuity)
Legacy Delta	60%	40% Annuity (50% 10CC, 50% Joint and Survivor Annuity)
Legacy TWP	N/A	100% (50% Single Life Annuity, 50% Joint and Survivor Annuity)
Legacy PNG (SRA and Cash Balance)	100%	N/A
Legacy (except for SRA and Cash Balance)	N/A	100% Annuity (50% Single Life Annuity, 50% Joint and Survivor Annuity)

Terminated Participants

100% annuity for all but cash balance. 100% for cash balance

Percent married 80% for all participants

Demographic Assumptions

Mortality:

- **Healthy mortality rates**

Base Mortality Table: Male table used for males; female table used for females

 1. Base table: PRI-2012
 2. Base mortality table year: 2012
 3. Table type: No collar
 4. Healthy or Disabled: healthy
 5. Table weighting: Benefit
 6. Blending of annuitants and non-annuitants: Separate rates for annuitants and non-annuitants

Mortality Improvement Scale: male table used for males; female table used for females

1. Base scale: Scale MP-2020
2. Projection Type: Generational

- **Disabled life mortality rates**

The same as the healthy mortality table shown above

Disability rates

Rates vary by age and sex

Representative Disability Rates:

Legacy Aqua Local employees

Percentage becoming disabled during the year		
Age	Males	Females
30	0.001	0.002
45	0.002	0.003
60	0.014	0.021

Legacy EGC

Percentage becoming disabled during the year		
Age	Males	Females
30	0.00134	0.00165
45	0.00505	0.00522
60	0.02266	0.01793

Legacy PNG

Percentage becoming disabled during the year	
Attained Age	Rate
25-29	0.00048
30-34	0.00066
35 -39	0.00090
40-44	0.00129
45-49	0.00204
50-54	0.00354
55-59	0.00624
60-64	0.00780

Termination rates

The rates at which participants are assumed to terminate employment by age, service/gender are shown below:

Representative Termination Rates:

Percentage leaving during the year	
Age	Rate
0-19	0.00
20-29	0.10
30-34	0.08
35-49	0.05
50-54	0.03

Retirement Rates

Rates at which participants are assumed to retire by age/service

Representative retirement rates

PNG and TWP Union

Percentage assumed to retire during the year	
Age	Rate
55-56	.02
57	.05
58-61	.20
62	.25
63-64	.20
65-66	.30
67	.50
68+	1.00

All other plans (except PNG and TWP Union)

Percentage assumed to retire during the year	
Age	Rate
55-56	.02
57-59	.05
60-61	.10
62	.25
63-64	.20
65-66	.30
67	.50
68+	1.00

All terminated vested participants are assumed to retire at age 65

Additional Assumptions

Administrative expenses Return on asset assumption is net of any expenses paid by the trust.

Cash flow

Decrement timing	The assumptions used are collectively called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur.
Timing of benefit payments	Benefit payments are assumed to be made uniformly throughout the year and, on average, at mid-year. Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.
Amount and timing of contributions	Contributions reflect actual amounts already made and expected to be made through the remainder of the year, as provided by Essential
Funding Policy	Essential's funding policy for 2022 is to contribute \$20.4 million, subject to the minimum required contribution in accordance with ERISA and the Internal Revenue Code (IRC).

Methods – Pension Cost and Funded Position

Census date January 1, 2021

Measurement date January 1, 2022

Service cost and projected benefit obligation The Projected Unit Credit Cost Method is used to determine the PBO and the related current service cost. Under this method, a "projected accrued benefit" is calculated based upon service as of the measurement date and projected future compensation and social security levels at the age at which the employee is assumed to leave active service.

Fiscal 2022 pension benefit cost is calculated based on the pension benefit liability at December 31, 2021, which was derived from a roll forward of January 1, 2021 valuation results. Benefit obligations were projected forward to the end of the year, adjusted for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

The benefits described above are used to determine both ABO and PBO, except that final average pay is assumed to remain constant in the future about calculating ABO.

Market-related value of assets The fair value of assets is used to determine the expected investment return during the year

Amortization of unamortized amounts:

- **Recognition of past service cost/(credit)** Increase or decrease in PBO resulting from a plan amendment is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan. Reduction in PBO first reduces any unrecognized prior service cost; any remaining amount is amortized on a straight-line basis as described above.
- **Recognition of gains or losses** Net loss (gain) in excess of 10% of the greater of PBO or the market-related value of assets is amortized on a straight-line basis over the average expected remaining service of active participants expected to benefit under the plan.

Benefits not valued

All Benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions and based on that review, is not aware of any other significant benefits required to be valued that were not valued.

Sources of Data and Other Information

Essential furnished participant data as of January 1, 2021. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount Rate	As required by U.S. GAAP the discount rate was chosen by the plan sponsor based on market information on the measurement date
Expected return on plan assets	We understand that the expected return on assets assumption reflects the plan sponsor's estimate of future experience for trust asset returns, net of administrative expenses reflecting the plan's current asset allocation and any expected changes during the current plan year, current market conditions and the plan sponsor's expectations for future market conditions.
Optional Payment Form Conversion Mortality	Current IRC section 417(e) table for lump sums
Rates of increase in compensation, National Average Wages (NAW) CPI and plan administrative expenses	Assumed increases were chosen by the plan sponsor and, as required by U.S. GAAP they represent an estimate of future experience.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP represents a best estimate of future experience
Disabled Mortality	Assumptions were selected by the plan sponsor and, as required by U.S. GAAP represent a best estimate of future experience. Assumptions used for disabled mortality are the same as those used for healthy mortality, as the plan sponsor has determined that given the lack of credible mortality experience for disabled participants in this plan, and the lack of studies of mortality experience among comparable disabled participants (i.e. comparable demographics and disability definition comparable to plans definition), and/or the materiality of this assumption, there is not a different assumption that the plan sponsor believes to be the best estimate.
Termination	Termination rates were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age because of observed and expected differences in termination rates by age.
Disability	Disability rates were based on historical plan assumptions, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
Retirement	Retirement rates for actives and terminated participants were based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age because of observed and expected differences in termination rates by age.
Form of payment	Forms of payment was based on an experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
Marital Assumptions:	
Percent married	The assumed percentage married is based on the percentage married observed among recent retirees during the experience study conducted in 2021, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
Spouse age	The assumed age difference for spouses is based on historical assumptions, with annual consideration of whether any conditions

have changed that would be expected to produce different results in the future.

Source of Prescribed Methods

Accounting methods

The methods used for accounting purposes as described in Appendix A are “prescribed methods set by another party”, as defined in the actuarial standards of practice (ASOPs). As required by U.S. GAAP, these methods were selected by the plan sponsor.

Changes in Assumptions and Methods

Change in assumptions since prior valuation

The discount rate for benefit obligations was changed from 2.57% as of December 31 2021 to 2.91% as of December 31, 2022.

The expected return on asset assumption was changed from 5.60% for fiscal 2021 to 5.40% for fiscal 2022.

The retirement assumption, termination assumption, marriage assumption, terminated vested retirement age, and the form of payment assumption were updated to better reflect anticipated future participant experience based on the 2021 experience study.

Change in methods

There have been no changes in method since prior valuation.

Model Descriptions and Disclosures in accordance with ASOP No. 56**Quantify**

Quantify is the Willis Towers Watson centrally developed, tested and maintained Global actuarial valuation system. It is used to perform valuations of clients' benefit plans.

Quantify provides the ability to process data, calculate benefits and value benefit liabilities, develop results using applicable standards, and generate client reports.

Quantify parameters provide significant flexibility to model populations and plan designs. Various demographic, economic and benefit related assumptions exist for users to model multiple demographic and economic situations.

Plan liabilities are calculated based on standard actuarial techniques, developing actuarially reasonable results using the population and parameters entered. The calculation and presentation of liabilities in Quantify relies on the assumptions used and the reasonability of the assumptions selected.

Quantify incorporates standard liability methodologies that are intended to reasonably reflect a variety of economic or demographic conditions. The model itself does not evaluate any assumptions entered for reasonableness, consistency or probability of occurrence.

Quantify is designed specifically for these purposes, and we know of no material limitations that would prevent the system from being suitable for these intended purposes. The actuaries signing this report have relied on the actuaries who develop, test and maintain this system, and have also performed a limited review of results to ensure that system parameters have been set appropriately and plan provisions coded correctly.

Quantify FR

Quantify Financial Reporting (FR) is intended to calculate funding results, accounting results and produce the associated client reports under selected accounting standards. The calculations and reports are based on various user specified inputs including liability results and asset values.

Quantify FR develops valuation results for various accounting and funding purposes using standard actuarial techniques.

Calculation of disclosure liabilities and results are based on roll forward liabilities.

Liability roll-forwards are used in accounting scenarios where the date as of which liabilities are valued does not coincide with the fiscal year measurement date. The roll-forwards consist of adjusting liabilities for the passage of time.

The estimate of the following year's expense is calculated based on the obligations and assets used for disclosure and incorporates service cost that may be based on a projection in the associated Quantify liability run, depending on the relationship of the liability valuation date to the fiscal year.

The Roll Forward accounting calculations assume that applicable rules will not change during the roll-forward period. Actuaries make adjustments to the data, plan provisions and assumptions reflected in the calculation of the liabilities that are rolled forward so that the results reflect conditions at the measurement date, and/or make similar adjustments to the results of the roll forward, including reflecting any changes in applicable accounting standards.

BOND:Link

U.S. BOND:Link is a methodology to assist with the selection of discount rates used in liability and cost measurements related to employee benefit plans. Discount rates are derived by identifying a theoretical settlement portfolio of high-quality corporate bonds sufficient to provide for a plan's projected benefit payments. The single interest rate is then determined that results in a discounted value of the plan's benefit payments that equals the market value of the selected bond portfolio.

Updated BOND:Link models are developed monthly as of the last day of the month. The construction of a BOND:Link model relies on bond data collected as of the measurement date. Parameters provide the user the ability to control aspects of the model. The model output allows the user to see the effects of those parameters.

Information regarding quoted bond prices, yields and other bond related data is from Bloomberg Finance L.P.

Appendix B: Summary of principal plan provisions

Plan Effective Date

This plan was created by the merger of the Retirement Plan for Employees of Philadelphia Suburban Corporation into the Retirement Income Plan for Salaried Employees of Philadelphia Suburban Water Company. The most recent plan amendment was March 31, 2020.

Plan Provisions – Part A for Philadelphia Suburban Corporation and Subsidiaries Employees

Covered Employees	<p>Participants in the plan on December 31, 1995 continue as participants in this plan. This plan is closed to new entrants who were hired or rehired on or after April 1, 2003. All other Eligible Class Employees become participants on the applicable participation date.</p> <p>Effective December 31, 2014 benefits were frozen for 15 select employees.</p> <p>Effective December 31, 2017 benefits were frozen for 5 select employees.</p>
Participation Date	<p>Eligible Class Employees become participants on the earlier of (i) or (ii):</p> <p>(i) The January 1 on or following completion of six months of continuous employment.</p> <p>(ii) The January 1 nearest the completion of one Year of Service.</p>

Definitions

Computation Period	Calendar year																
Eligible Class Employee	Any salaried or hourly paid employee not includable in a class of employees entitled to participate in another defined benefit pension plan of Aqua America, Inc. or employed in a category that Essential has designated as ineligible for participation. Employees covered by a collective bargaining agreement are not covered under Part A of this plan.																
Year of Service (Vesting)	<p>One year is earned for each Computation Period during which 1,000 hours or more are credited. Except as noted below, Year of Service for vesting purposes from original date of hire.</p> <table> <thead> <tr> <th><u>Acquired Group</u></th> <th><u>Date Vesting Credit Begins</u></th> </tr> </thead> <tbody> <tr> <td>Uwchlan</td> <td>January 1, 1993</td> </tr> <tr> <td>Great Valley Water Company</td> <td>January 1, 1995</td> </tr> <tr> <td>Media Water Company</td> <td>Original date of hire</td> </tr> <tr> <td>Hatboro Water Company</td> <td>Original date of hire</td> </tr> <tr> <td>Utilities Group Services, Inc.</td> <td>Original date of hire</td> </tr> <tr> <td>Bristol</td> <td>Original date of hire</td> </tr> <tr> <td>Borough of West Chester</td> <td>Original date of hire</td> </tr> </tbody> </table>	<u>Acquired Group</u>	<u>Date Vesting Credit Begins</u>	Uwchlan	January 1, 1993	Great Valley Water Company	January 1, 1995	Media Water Company	Original date of hire	Hatboro Water Company	Original date of hire	Utilities Group Services, Inc.	Original date of hire	Bristol	Original date of hire	Borough of West Chester	Original date of hire
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Borough of West Chester	Original date of hire																

	Bensalem Township	Original date of hire
	NYWS Salaried Participants	Original date of hire
Year of Service (Benefit Accrual)	One year is earned for each Computation Period during which 1,000 hours or more are credited. Except as noted below, Year of Service for benefit accrual purpose from date of hire. Years of Service is frozen as of December 31, 2014 for 15 select participants and as of December 31, 2017 for an additional 5 select participants.	
	<u>Acquired Group</u>	<u>Date Benefit Accrual Credit Begins</u>
	Uwchlan	January 1, 1993
	Great Valley Water Company	January 1, 1995
	Media Water Company	January 1, 1995
	Hatboro Water Company	November 1, 1996
	Utilities Group Services, Inc.	November 1, 1996
	Bristol	January 1, 1997
	Borough of West Chester	January 1, 1998
	Bensalem Township	January 1, 2000
	NYWS Salaried Participants	January 1, 2009
Applicable Compensation	Total earnings of an employee, paid during the Computation Period, that are subject to withholding of federal income taxes, excluding values of fringe benefits and income resulting from exercising of stock options, sale of stock, stock appreciation rights and deferred or contingent compensation arrangements. No earnings are taken into account after December 31, 2014 for 15 select participants and after December 31, 2017 for 5 additional select participants.	
Average Applicable Compensation	The annual average of the Applicable Compensation during the five consecutive Computation Periods of the final 10 Computation Periods as an active participant yielding the highest such average.	
Covered Compensation	The average of the Social Security wage bases in effect during the 35 years ending with the year the participant attains Social Security Retirement Age. Covered Compensation is calculated as though the participant attains Social Security Retirement Age in year of termination.	

Eligibility for Benefits

Normal Retirement	The first day of the month coincident with or next following attainment of age 65 and five Years of Service.
Early Retirement	The first of the month on or next following attainment of age 55 and completion of 10 Years of Service.
Postponed Retirement	All participants retiring after their normal retirement date.
Vested Termination	Completion of five Years of Service.
Disability	Completion of 10 Years of Service and eligibility for disability retirement benefits under the Federal Social Security Act.
Preretirement Death	Spouses of participants who die after earning a vested accrued benefit whether or not employed at death.

Benefits Paid Upon the Following Events

Normal Retirement	<p>The sum of (i) and (ii), minimum the greater of (iii), (iv) or (v):</p> <p>(i) 1.35% of Average Applicable Compensation up to Covered Compensation plus 1.8% of the excess; the sum multiplied by Years of Service to a maximum of 25.</p> <p>(ii) 0.5% of Average Applicable Compensation multiplied by Years of Service in excess of 25.</p> <p>(iii) Minimum Benefit: Amount determined in schedule below multiplied by total Years of Service.</p> <table border="0" style="margin-left: 40px;"> <tr> <td style="text-align: center;">Date of Termination, or if earlier,</td> <td style="text-align: right;"><u>Amount</u></td> </tr> <tr> <td style="text-align: center;"><u>Normal Retirement Date</u></td> <td></td> </tr> <tr> <td>On or before November, 30, 1977</td> <td style="text-align: right;">\$ 84.00</td> </tr> <tr> <td>December 1, 1977 – November 30, 1978</td> <td style="text-align: right;">108.00</td> </tr> <tr> <td>December 1, 1978 – November 30, 1979</td> <td style="text-align: right;">120.00</td> </tr> <tr> <td>December 1, 1979 – November 30, 1981</td> <td style="text-align: right;">144.00</td> </tr> <tr> <td>December 1, 1981 – November 30, 1982</td> <td style="text-align: right;">180.00</td> </tr> <tr> <td>December 1, 1982 – November 30, 1983</td> <td style="text-align: right;">240.00</td> </tr> <tr> <td>December 1, 1983 – November 30, 1984</td> <td style="text-align: right;">264.00</td> </tr> <tr> <td>December 1, 1984 and thereafter</td> <td style="text-align: right;">300.00</td> </tr> </table> <p>(iv) Benefit accrued to December 31, 1988 based on the plan in effect at that date.</p> <p>(v) Effective January 1, 2002 and amended January 1, 2005 and January 1, 2008, a schedule of minimum benefits, for certain individuals, applicable at normal retirement age.</p>	Date of Termination, or if earlier,	<u>Amount</u>	<u>Normal Retirement Date</u>		On or before November, 30, 1977	\$ 84.00	December 1, 1977 – November 30, 1978	108.00	December 1, 1978 – November 30, 1979	120.00	December 1, 1979 – November 30, 1981	144.00	December 1, 1981 – November 30, 1982	180.00	December 1, 1982 – November 30, 1983	240.00	December 1, 1983 – November 30, 1984	264.00	December 1, 1984 and thereafter	300.00
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Early Retirement	<p>Benefit payable at normal retirement date, reduced 1/4 of 1% for each calendar month payment precedes age 65.</p> <p>Effective December, 1, 1986, participants who have attained age 62 and completed 30 years of service are eligible for unreduced early retirement benefits.</p>																				
Postponed Retirement	<p>The greater of the benefit payable at normal retirement date, increased 1/2 of 1% for each month between normal retirement date and deferred retirement date and the benefit accrued to actual retirement.</p>																				
Vested Termination	<p>Normal Retirement benefit as described above based on Average Applicable Compensation, Years of Service and Covered Compensation at termination. Participants who had completed 10 Years of Service are applicable for benefits as early as age 55, reduced as described in Early Retirement benefit above.</p>																				
Disability	<p>Normal Retirement benefit as described above, assuming Applicable Compensation at date of disability remains level and Years of Service continue to accrue until actual retirement. Participants not covered by a long-term disability plan may elect to receive a pension commencing on the first day of the month following the determination of disability.</p>																				

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 75% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50%, 66 2/3%, 75% or 100% joint and survivor annuity, a five, ten, or fifteen year certain and life annuity, (for married participants) a life annuity, or a lump sum. Actuarial equivalence is based on the 1994 GAR mortality table and 6% interest for annuity forms, and IRS 417(e) interest and mortality (with lookback to September) for lump sums.
Postretirement death benefit	None except as provided under normal or optional forms of annuities.
Plan Participants' Contributions	None
Pension Increases	None
Maximum on benefits and pay	All benefits and pay subject to maximum limitations specified by the Employee Retirement Income Security Act of 1974, as amended and defined by the Code for that calendar year.

Benefits Not Valued

Benefits Not Valued	<p>All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with Essential. and, based on that review, is not aware of any significant benefits required to be valued that were not.</p> <p>The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment.) Such lumps sums are not explicitly valued as such; rather such participants benefits are valued using the benefit choice assumptions described above.</p>
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Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no change to benefits valued since prior year.

Plan Provisions – Part B for Local Employees

Covered Employees	Participants in the plan on December 31, 1995 continue as participants in this plan. All other Eligible Class Employees become participants on the applicable participation date. This plan is closed to new entrants who were hired or rehired on or after January 1, 2004.
Participation Date	Eligible Class Employees become participants on the earlier of (i) or (ii): <ul style="list-style-type: none"> (i) The January 1 on or following completion of six months of continuous employment. (ii) The January 1 nearest the completion of one Year of Service.

Definitions

Predecessor Plan	Retirement Income Plan for Employees of Philadelphia Suburban Water Company as of December 31, 1980.
Computation Period	Calendar year
Eligible Class Employee	Any employee whose terms and conditions of employment are determined pursuant to a collective bargaining agreement between the employer and the union.
Year of Service	<p>One year is earned for each Computation Period during which 1,000 hours or more are credited. For vesting purposes Years of Service as of January 1, 1981 cannot be less than the number credited under the Predecessor Plan. For benefit accrual purposes, Years of Service prior to January 1, 1981 are calculated under the terms of the Predecessor Plan.</p> <p>Service prior to January 1, 1985 for former employees of Great Valley Water Company and January 1, 1993 for former employees of Uwchlan is counted for eligibility purposes and ignored for vesting and benefit accrual purposes.</p> <p>Former employees of Media Water Company and Hatboro Water Company are credited with years of service with the former employer for eligibility and vesting purposes only; service prior to January 1, 1995 for former Media employees and prior to November 1, 1996 for Hatboro employees is ignored for benefit accrual purposes.</p> <p>Former employees of Borough of West Chester, Bristol and Bensalem are credited with years of service with the former employer for eligibility and vesting purposes only; service prior to January 1, 1997 for former Bensalem employees, prior to January 1, 1998 for former West Chester employees and prior to January 1, 1997 for Bristol employees is ignored for benefit accrual purposes.</p>
Applicable Compensation	Total earnings of an employee, paid during the Computation Period, which are subject to withholding of federal income taxes, excluding values of fringe benefits and income resulting from exercising of stock options, sale of stock, stock appreciation rights and deferred or contingent compensation arrangements.

Average Applicable Compensation	The annual average of the Applicable Compensation during the 5 consecutive Computation Periods of the final 10 Computation Periods as an active participant yielding the highest such average.
Covered Compensation	The average of the Social Security wage bases in effect during the 35 years ending with the year the participant attains Social Security Retirement Age. Covered Compensation is calculated as though the participant attains Social Security Retirement Age in year prior to termination.

Eligibility for Benefits

Normal Retirement	The first day of the month coincident with or next following attainment of age 65.
Early Retirement	The first of the month on or next following attainment of age 55 and completion of 15 Years of Service.
Postponed Retirement	All participants retiring after their normal retirement date.
Vested Termination	Completion of 5 Years of Service or age 65, if earlier.
Disability	Completion of 10 Years of Service and eligibility for disability retirement benefits under the Federal Social Security Act.
Preretirement Death	For spouses of participants who die after earning a vested accrued benefit whether or not they are employed at the time of death.

Benefits Paid Upon the Following Events

Normal Retirement	The sum of (i) and (ii), minimum the greater of (iii) or (iv):
	(i) 1.0% of Average Applicable Compensation up to Covered Compensation plus 1.4% of the excess; the sum multiplied by Years of Service to a maximum of 25.
	(ii) 0.5% of Average Applicable Compensation multiplied by Years of Service in excess of 25.
	(iii) Minimum Benefit: Amount determined in Schedule below multiplied by Years of Service.

<u>Date of Termination or Normal Retirement Date, if Earlier</u>	<u>Amount</u>
On or before November 30, 1977	\$ 84.00
December 1, 1977 – November 30, 1978	108.00
December 1, 1978 – November 30, 1979	120.00
December 1, 1979 – November 30, 1981	144.00
December 1, 1981 – November 30, 1982	180.00
December 1, 1982 – November 30, 1983	240.00
December 1, 1983 – November 30, 1984	264.00
December 1, 1984 – November 30, 1988	300.00
December 1, 1988 – November 30, 1989	324.00
December 1, 1989 – November 30, 1990	336.00
December 1, 1990 – November 30, 1991	348.00
December 1, 1991 – November 30, 1993	360.00
December 1, 1993 – November 30, 1994	372.00
December 1, 1994 – November 30, 1996	384.00
December 1, 1996 – November 30, 1997	396.00

December 1, 1997 – November 30, 1998	420.00
December 1, 1998 – November 30, 1999	444.00
December 1, 1999 – November 30, 2000	468.00
December 1, 2000 – November 30, 2001	492.00
December 1, 2001 – November 30, 2002	528.00
December 1, 2002 – December 31, 2003	552.00
January 1, 2004 – November 30, 2004	588.00
December 1, 2004 – November 30, 2005	624.00
December 1, 2005 – December 31, 2006	648.00
January 1, 2007 – November 30, 2007	672.00
December 1, 2007 – November 30, 2008	684.00
December 1, 2008 – December 31, 2009	696.00
January 1, 2010 – December 31, 2010	717.00
January 1, 2011 – December 31, 2011	738.00
January 1, 2012 – December 31, 2012	760.20
January 1, 2013 – December 31, 2013	782.40
January 1, 2014 – December 31, 2014	805.80
January 1, 2015 – December 31, 2015	830.04
January 1, 2016 – December 31, 2016	859.08
January 1, 2017 – December 31, 2017	884.88
January 1, 2018 – December 31, 2018	911.40
January 1, 2019 – December 31, 2019	938.76
January 1, 2020 – December 31, 2020	966.96
January 1, 2021 and thereafter	996.00

(iv) Benefit accrued to December 31, 1988 based on the plan in effect at that date.

Early Retirement

Normal Retirement benefit as described above, reduced 1/4 of 1% for each calendar month payment precedes age 65.

Effective December 1, 1986, participants who have attained age 62 and completed 30 Years of Service are eligible for unreduced early retirement benefits.

Postponed Retirement

The greater of the benefit payable at normal retirement date, increased 1/2 of 1% for each month between normal retirement date and deferred retirement date and the benefit accrued to actual retirement.

Vested Termination

Normal Retirement benefit as described above based on Average Applicable Compensation and Years of Service at termination is payable at age 65. Participants who had completed 15 Years of Service are eligible for benefits as early as age 55, reduced as described in Early Retirement benefit above.

Disability

Normal Retirement benefit as described above assuming Applicable Compensation and Years of Service at date of disability. Benefit is payable any time after date of disability for as long as participant is disabled.

Preretirement death

A monthly benefit for life equal to 75% of the benefit described in Early Retirement benefit calculated as if the participant had separated from service on the date of death, survived to the earliest retirement age and retired with a qualified contingent annuity.

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 75% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50%, 66 2/3%, 75% or 100% joint and survivor annuity, a five, ten, or fifteen year certain and life annuity, (for married participants) a life annuity, or lump sum. Actuarial equivalence is based on the 1994 GAR mortality table and 6% interest for annuity forms, and IRS 417(e) interest and mortality (with lookback to September) for lump sums.
Postretirement death benefit	None except as provided under normal or optional forms of annuities.
Plan Participants' Contributions	None
Pension Increases	None
Maximum on benefits and pay	All benefits subject to maximum limitations specified by the Employee Retirement Income Security Act of 1974, as amended.

Benefits Not Valued

Benefits Not Valued	<p>All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with Essential and, based on that review, is not aware of any significant benefits required to be valued that were not.</p> <p>The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment.) Such lumps sums are not explicitly valued as such; rather such participants benefits are valued using the benefit choice assumptions described above.</p>
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Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in the benefits valued since the prior year valuation.

Plan Provisions – Part C for Consumers Water Company and Associated Companies Employees

Covered Employees	Participants in the plan as of January 1, 2004 shall continue to be participants. Each other Eligible class employee shall become participant on pre-applicable participation date. Effective December 31, 2014 benefits were frozen for all Part C participants.
Participation Date	<p>Effective January 1, 2003, Employees become participants on the earlier of (a) or (b):</p> <p>(a) The January 1 on or following completion of six months of continuous employment.</p> <p>(b) The January 1 nearest the completion of one Year of Service.</p> <p>This plan is closed to new entrants who were hired or rehired on or after April 1, 2003 for nonunion participants, and for union participants, the date the union contract was ratified.</p>

Definitions

Computation Period	Calendar year
Year of Service (Vesting)	One year is earned for each plan year during which 1,000 hours or more are credited.
Credited Service	Credited Service is frozen as of December 31, 2015. Number of plan years during which an employee has completed 2,080 hours of service. Partial years are credited in years with less than 2,080 hours in proportion to the number of hours of service divided by 2,080 (to the nearest one-twelfth).
Applicable Compensation	Basic annual rate of pay as of January 1 of each year. No pay is taken into account after December 31, 2015.
Average Applicable Compensation	The annual average of the Applicable Compensation during the five consecutive Computation Periods as an active participant yielding the highest such average.
Designated Participants	<p>A Participant who is an Eligible Class Employee employed by an Employer on January 1, 2011 and (i) who is not an Employee covered by a collective bargaining agreement or (ii) who is an Employee covered by a collective bargaining agreement on January 1, 2011 with one of the following unions:</p> <p>Susquehanna Union - Local No 563, A.F.L. - C.I.O. Utility Workers of America</p> <p>Kankakee Union - Utility Workers Union of America A.F.L. - C.I.O. Local 467</p> <p>Roaring Creek Union - Local No. 334, A.F.L. - C.I.O. Utility Workers of America</p> <p>Shenango Union - Utility Workers Union of America A.F.L. - C.I.O. Local 285</p> <p>New Jersey Union - Service Employees International Union Local 32BJ</p>

Eligibility for Benefits

Normal Retirement	The first day of the month coincident with or next following attainment of age 65.
Early Retirement	When the sum of member's age and Years of Service equals or exceeds 95, or, for Designated Participants age 62 with 30 Years of Service.
Postponed Retirement	All participants retiring after their normal retirement date.
Premature Retirement	The earlier of (i) or (ii): (i) Attained age 55 and 20 Years of Service or, for Designated Participants, attained age 55 and 10 Years of Service. (ii) Attained age 62 and 5 Years of Service.
Vested Termination	Completion of at least five Years of Service after member's 18th birthday.
Preretirement Death	Spouses of participants who die after earning a vested accrued benefit.

Benefits Paid Upon the Following Events

Normal Retirement	1.50% of Average Compensation multiplied by Credited Service to a maximum of 35 years.
Early Retirement	Normal Retirement benefit as described above based on Average Compensation and Credited Service at date of termination.
Premature Retirement	(i) Attained age 55 and 20 Years of Service (or age 55 and 10 Years of Service for Designated Participants). Normal Retirement benefit, reduced by $\frac{1}{4}$ of 1% for each month by which Premature Retirement Date precedes the date a participant is first eligible to receive unreduced benefits. (ii) Attained age 62 and 5 Years of Service. Normal Retirement benefit, reduced by $\frac{1}{2}$ of 1% ($\frac{1}{4}$ of 1% for Designated Participants) for each month by which Premature Retirement Date precedes Normal Retirement Date.
Vested Termination	Normal Retirement benefit as described above based on Average Compensation and Credited Service at termination. Participants can elect to retire at Early Retirement age or Premature Retirement age. Benefits are reduced in accordance with Premature Retirement Section (ii) above.
Postponed Retirement	The greater of the benefit payable at normal retirement date actuarially increased for each month between normal retirement date and deferred retirement date and the benefit accrued to actual retirement.

Preretirement Death	A monthly benefit for life equal to 50% (75% for Designated Participants) of the benefit described in Early or Premature retirement benefit calculated as if the participant had separated from service on the date of death, survived to the earliest retirement age, and retired with a qualified contingent annuity.
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Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50%, 66 2/3%, 75% or 100% joint and survivor annuity, a ten-year certain and life annuity (for Designated Participants, a five or fifteen-year certain and life annuity), (for married participants) a life annuity, or a lump sum. Actuarial equivalence is based on the 1994 GAR mortality table and 6% interest for annuity options, and IRS 417(e) interest and mortality (with lookback to September) for lump sums. For the Social Security level income option, Actuarial Equivalence is based on the greater of 1971 GAM mortality table and 6% interest or the interest rate and mortality specified under IRS Code 417(e)(3) for the year in which benefits commence.
Postretirement death benefit	None except as provided under normal or optional forms of annuities.
Plan Participants' Contributions	None
Maximum on benefits and pay	All benefits and pay subject to maximum limitations specified by the Employee Retirement Income Security Act of 1974, as amended and defined by the Code for that calendar year.

Benefits Not Valued

Benefits Not Valued	<p>All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with Essential and, based on that review, is not aware of any significant benefits required to be valued that were not.</p> <p>The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment.) Such lumps sums are not explicitly valued as such; rather such participants benefits are valued using the benefit choice assumptions described above.</p>
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Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in the benefits valued since the prior year valuation.

Plan Provisions – Part D for Aqua Ohio Water Company

Covered Employees	<p>Effective May 1, 2012, employees and former employees of Ohio-American Water Company who were participants in the American Water Plan as of May 1, 2012 become participants in this Part D.</p> <p>This plan is closed to new entrants who were hired or rehired on or after May 1, 2012.</p>
Participation Date	May 1, 2012.
Eligibility for Benefit Accruals	<p>Each Employee represented by a Participating Union and accruing a benefit under the American Water Plan as of May 1, 2012 is eligible to continue to accrue a benefit provided the Employee is continuously employed and represented by a Participating Union. Effective December 31, 2014, benefits were frozen for all Part D participants.</p> <p>No other Employee is eligible to accrue benefits under Part D.</p>

Definitions

American Water Plan	Pension Plan for Employees of American Water Works Company, Inc. and its Designated Subsidiaries
Participating Union	<p>One of the following unions:</p> <p>International Union of Operating Engineers Local Union 18S (Tiffin District)</p> <p>Utility Workers of America, AFL-CIO Local Union No. 434 (Marion District)</p> <p>Utility Workers of America, AFL-CIO Local No. 397 (Ashtabula District)</p>
Computation Period	Calendar year
Year of Service (Vesting)	One year is earned for each 12 month period, commencing on a participant's Employment Date, during which an employee has completed 1,000 hours of service or more.
Credited Service	Credited Service is frozen as of December 31, 2015. One year is earned for each 12 month period, commencing on a participant's Employment Date, during which an employee has completed 1,000 hours of service or more. Partial years are credited in the year of termination provided the employee is credited with 1,000 hours. The partial Year of Service is the number of days prior to termination divided by 365.
Earnings	"Earnings" as defined in the American Water Plan through May 1, 2012 plus total earnings paid during the Computation Period by the Employer, plus amounts that would have been paid but for the Employee's election under a cash or deferred arrangement. No Earnings are taken into account after December 31, 2015.
Average Applicable Compensation	The annual average of the Earnings during the 60 consecutive full months of the final 120 months of employment which yield the highest average.

Social Security Average Wage Base The average of the Social Security wage bases in effect during the year in which the benefit is calculated plus the preceding nine years.

Eligibility for Benefits

Normal Retirement	The first day of the month coincident with or next following attainment of age 65.
Early Retirement	The later of (i) or (ii): (i) Age 55. (ii) Age and Years of Service equals or exceeds 70.
Disability Retirement	The first day of the month following the submission of evidence that the employee qualifies for disability benefits from the Social Security Administration, provided that the employee has completed 10 Years of Service.
Vested Termination	Completion of at least five Years of Service.
Preretirement Death	Spouses of participants who die after at least five Years of Service.

Benefits Paid Upon the Following Events

Normal Retirement	<p><u>Participating Union Participants</u> For service before July 1, 2001, The sum of (a) plus (b) plus (c):</p> <ul style="list-style-type: none"> (a) 1.85% of Average Applicable Compensation not in excess of the Social Security Average Wage Base multiplied by Years of Service up to 25 years. (b) 2.10% of Average Applicable Compensation in excess of the Social Security Average Wage Base multiplied by Years of Service up to 25 years. (c) 0.70% of Average Applicable Compensation multiplied by Years of Service in excess of 25 years. <p>For service after July 1, 2001, 1.6% of Average Applicable Compensation multiplied by Years of Service.</p> <p><u>Other Participants</u> The benefit transferred from the American Water Plan as of May 1, 2012</p>
Early Retirement	Normal Retirement Benefit described above based upon Earnings and Years of Service to the date of early retirement, multiplied by the appropriate factors from the Schedule of Early Retirement Factors contained in the plan document.
Disability Retirement	Normal Retirement Benefit described above based on Earnings and Years of Service at the date of disability without reduction for early commencement

- Vested Termination Normal Retirement benefit as described above based on Average Compensation and Credited Service at termination. Participants can elect to retire at Early Retirement age. Benefits are reduced in accordance with Early Retirement section above.
- Preretirement Death
- (i) Monthly benefits under (ii) depend on the status of the participant as follows:
 - (a) All active and former employees eligible for early retirement as of the date of death, provided the employee is married or has designated a contingent annuitant.
 - (b) All employees not eligible for early retirement with at least 10 Years of Service on the date of death, provided the employee is married or has designated a contingent annuitant.
 - (c) All employees not eligible for early retirement with at least five Years of Service but less than 10 on the date of death and all former employees who had completed at least five Years of Service but were not eligible for Early Retirement at termination and have not begun to receive retirement benefits, provided the employee is married or has designated a contingent annuitant.
 - (ii) Monthly benefit:
 - (a) The benefit that would have been payable to the employee if the participant had retired early on the date of death and elected to receive a 100% contingent annuity.
 - (b) An immediate benefit, based on the amount that would have been payable to the employee had the employee retired on the date of death and elected to receive a 100% contingent annuity. Such benefit will be based upon the Early Retirement Factor for the employee's age at death (or, if greater, age 55) and the number of Years of Service at death. Such benefit will also be based upon the 100% Contingent Annuity Factor for the employee's age at death (or, if greater, age 55) with a spouse's age that bears the same relation as to that at death.
 - (c) A benefit, equal to 50% of the amount that would have been payable to the participant had he survived to age 55 (if death is before age 55) and elected a 50% contingent annuity. Such benefit will be based upon the Early Retirement Factor and the 50% Contingent Annuity Factor for an employee age 55 (if death is before age 55), the number of Years of Service completed at death or termination, and the spouse's then attained age. Benefit is payable immediately or at the employee's age 55, if later.
 - (iii) Duration of benefit: Monthly benefits are payable during the lifetime of the survivor.

Other Plan Provisions

Forms of payment	<p>Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option (with two-year “pop-up”).</p> <p>If the participant elects and the spouse consents, benefits can be paid under another actuarially equivalent optional form offered by the plan. Optional forms are a 50%, 66 2/3%, 75% or 100% joint and survivor annuity, a five, ten, or fifteen-year certain and life annuity, (for married participants) a life annuity, or a lump sum. Actuarial equivalence is based on the 1983 GAM mortality table (set back one year for participants and 5 years for contingent annuitants) and 8% interest for annuity forms, and IRS 417 (e) interest and mortality (with lookback to September) for lump sums.</p>
Postretirement death benefit	None except as provided under normal or optional forms of annuities.
Plan Participants' Contributions	None
Maximum on benefits and pay	All benefits and pay subject to maximum limitations specified by the Employee Retirement Income Security Act of 1974, as amended and defined by the Code for that calendar year.

Benefits Not Valued

Benefits Not Valued	<p>All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions with Essential and, based on that review, is not aware of any significant benefits required to be valued that were not.</p> <p>The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment.) Such lumps sums are not explicitly valued as such; rather such participants benefits are valued using the benefit choice assumptions described above.</p>
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Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in the benefits valued since the prior year valuation.

Plan Provisions – Part E for Delta Natural Gas Company, Inc. Defined Benefit Retirement Plan

The plan was effective October 1, 1970. Effective April 30, 2021, benefit accruals were frozen for all Part E participants.

Covered employees	Employees hired to work 1,000 hours or more per year and have been employer at least 12 months as of April 1 or October 1. Employees hired after May 9, 2008 are not eligible to participate.
Participation date	Date of becoming a covered employee

Definitions

Credited service	Plan year during which employees completes at least 1,000 hours
Average earnings	The average of the highest five consecutive calendar years of pensionable pay during the ten-year period ending on the earlier of the participant's termination date or retirement date
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65
Monthly pension benefit	1.6% times highest consecutive five-year average monthly salary times years of credited service after November 1, 2002. Prior to November 1, 2002, 1.6% times highest consecutive five-year average monthly salary times years of credited service, plus 0.55% of highest consecutive five-year average monthly salary in excess of Covered Compensation times years of credited service (up to 35 years).

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing seven years of service
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing three years of service
Disability	Permanent and total disability prior to NRD, and participant is receiving a Social Security disability benefit
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 5.0% for each year of payment before age 65
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Disablement	The monthly pension benefit determined as of the date of the disablement, payable immediately without reduction for early commencement

Preretirement death Greater of present value of vested accrued benefit or, for a participant younger than his Normal Retirement Date, \$1,000 for each \$10 of projected monthly retirement benefit.

Other Plan Provisions

Forms of payment The normal form of payment for single participants is a 10-year certain and life annuity. The automatic form of payment for married participants is an actuarially reduced 50% J&S with a 50% continuation after the participant's death to his or her spouse, if surviving.

Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value:

- Joint and 50%, 75% or 100% to contingent annuitant option.
- 5, 10, and 20-year certain & life annuity
- Lump sum (unlimited)

Pension Increases None

Plan participants' contributions None

Maximum limits on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Plan Provisions – Part F for Former Employees of Equitable Gas Company

EGC Non-Union

The plan was created on December 17, 2013 as a spinoff from the EQT corporation Retirement plan for Employee, following the sale of Equitable Gas Company to Peoples Natural Gas Company LLC.

Definitions

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with five years of pension service
Monthly pension benefit	<p>Straight life annuity equivalent of cash balance account, equal to the sum of the following:</p> <p>Initial account balance as of December 31, 1996;</p> <p>Plus</p> <p>Annual additions to account balance equal to 6% of compensation plus 4% of compensation in excess of one-half the Social Security wage base;</p> <p>Plus</p> <p>Interest on the above item, equal to the greater of the CPI_U for the preceding November plus 3% and the 30-year treasury.</p> <p>Benefits cannot be less than a minimum benefit equal to the highest union multiplier plus \$0.50 times service prior to 1998.</p> <p>Benefit accruals were frozen as of December 31, 2003.</p>

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of credited service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 5.0% for each year of payment before age 62. If the participant has over 90 points at termination, there is no reduction to the minimum benefit

Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	Normal retirement benefit reduced 5% for each year of payment prior to age 62
Preretirement Death Benefit	<p>Death after age 55 or after 25 years of service: Account balance, with a minimum of the actuarial present value of the minimum benefit, there is no adjustment for early retirement or the 50% joint and survivor form.</p> <p>Death before age 55 or before 25 years of service: Account balance, with a minimum of the actuarial present value of the minimum benefit. If the benefit is determined by the minimum benefit, it is calculated as if the participant had terminated on the date of death, survived until age 55, received a benefit reduced for both the 50% joint and survivor form and early retirement, and immediately died.</p>

Other Plan Provisions

Forms of payment	<p>The normal form of payment for single participants is a single life annuity. The automatic form of payment for married participants is an actuarially reduced 50% joint and survivor form</p> <p>Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value:</p> <ul style="list-style-type: none"> • Joint and 25%, 50%, 75%, or 100% to contingent annuitant option. • Single life annuity • Lump sum
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

EGC Union

The plan was created on December 17, 2013 as a spinoff from the EQT corporation Retirement plan for Employee, following the sale of Equitable Gas Company to Peoples Natural Gas Company LLC.

Definitions

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with five years of credited service
Monthly pension benefit	Multiplier times years of credited service. Multiplier is \$41 for IBEW local 1956, \$37 for USW local 12050, and \$37 for IBEW Local 1935 Benefit accruals were frozen as March 31, 2007 for IBEW Local 1956, November 30, 2005 for USW Local 12050, and June 30, 2009 for IBEW Local 1935

Eligibility for Benefit

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of credited service, or at least 86 points for IBEW Local 1956, 84 points for USW Local 12050, or 88 points for IBEW Local 1935
Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of credited service
Disability	Ten years of credited service and total and permanent disability
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	Normal retirement benefit reduced 5% for each year of payment prior to age 62. If the participant meets the points requirements, there is no reduction to the benefit
Postponed retirement	The monthly pension benefit determined as of the actual retirement date

Essential Utilities, Inc. Pension Plan

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Deferred vested termination	Normal retirement benefit reduced 5% for each year of payment prior to age 62
Disablement	Normal retirement benefit unreduced, plus \$300 supplement payable until age 62
Preretirement Death Benefit	Death after age 55 or after 25 years of service: 50% of the participant's accrued benefit Death before age 55 or before 25 years of service: 50% of the participant's accrued benefit, calculated as if the participant had terminated on the date of death, survived until age 55, received a benefit reduced for both the 50% joint and survivor form and early retirement, and immediately died.
Lump sum Death Benefit	Certain Union participants who die while in active employment or after retirement receive a \$5,000 lump sum payment at death

Other Plan Provisions

Forms of payment	The normal form of payment for single participants is a single life annuity. The automatic form of payment for married participants is an actuarially reduced 50% joint and survivor form Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value: <ul style="list-style-type: none"> ■ Joint and 25%, 50%, 75%, or 100% to contingent annuitant option. ■ Single life annuity ■ Lump sum
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Plan Provisions – Part G for The People Natural Gas Company LLC**PNG Salaried Plan (Non-Cash Balance)**

The plan was effective February 1, 2010

Covered employees**Part A**

All employees at least age 18 with 1000 hours of service to participate on the date of hire, excluding leased employee and any employees whose job classification is such that the employees are eligible to join a recognized union with which Peoples Natural Gas entered into a collective bargaining agreement

Part B

All employees who were eligible to participate in the Part A Benefit as of December 31, 2000. No Employees hired on or after January 1, 2001 are eligible for the Part A Benefit, but will instead participate in the part B Benefit. No Employees hired on or after January 1, 2008 are eligible for the part B benefit. For all employees hired after December 31, 2007, they are covered under the cash balance provisions.

Effective May 1, 2015, benefit accruals were frozen for all participants, with the exception of USW Customer Service union employees and West Virginia UWUA Local 666 union employees

Effective March 31, 2016, benefit accruals were frozen for USW Customer Service union employees

Effective May 31, 2016, benefit accruals were frozen for West Virginia UWA Local 666 union employees.

Eligibility**Part A**

Benefit for credited service prior to January 1, 2001, under the former plan provisions

Part B

Benefit for credited service prior to December 31, 2000, under the former plan provisions

Definitions**Normal retirement date (NRD)**

First of month coinciding with or next following the attainment of age 65

Monthly pension benefit

The sum of the Part A Benefit and the Part B Benefits

Part A

1.7% of final average compensation times years of credited service prior to January 1, 2021

Minus

0.4% of lesser of final average compensation or social security covered compensation, times years of credited service prior to January 1, 2001 (up to a maximum of 35 years)

Part B

1.8% of final average compensation times credited service (up to 30 years, including credited service earned under the part A Benefit)

Minus

1.50% of estimated Social Security benefit, times credited service (up to 30 years, including credited service earned under part A benefit)

Plus

SRA as of normal retirement date payable as an immediate lump sum or immediate annuity taken in the same option form as the remaining retirement benefit.

All participants received a five-year extension to the service cap upon the implementation date of the Part B Benefit formula. The accrued benefit is determined under the normal retirement formula, but is based on current credited service, final average compensation, Social Security, and SRA compensation and interest credits.

Eligibility for Benefit

Normal retirement	Retirement on NRD
Early retirement	Age 55 and three years of vesting service
Postponed retirement	Retirement after NRD
Deferred vested termination	Three years of vesting service
Disability	Eligible for benefits under PNG long-term disability plan with at least three years of vesting service

Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement The monthly pension benefit determined as of NRD

Early retirement The normal retirement benefit reduced actuarially for commencement prior to age 65 in accordance of the table listed below:

Part A		Part B	
Age	Early Retirement Factor	Age	Early Retirement Factor
62	1.00	62	1.00
61	0.97	61	1.00
60	0.94	60	1.00
59	0.89	59	0.97
58	0.84	58	0.94
57	0.79	57	0.88
56	0.74	56	0.82
55	0.69	55	0.76

Postponed retirement The monthly pension benefit determined as of the actual retirement date

Deferred vested termination The normal retirement benefit is actuarially reduced prior to 65 in accordance of the table below:

Age	Deferred Vested Retirement Factor
65	1.00
64	0.91
63	0.84
62	0.77
61	0.70
60	0.65
59	0.60
58	0.56
57	0.52
56	0.48
55	0.45

Plus

For participants who have an SRA Balance, either:

- SRA determined as of termination date payable as an immediate lump sum or an immediate annuity;
- SRA determined as of retirement date payable as an annuity in the same form as the remaining retirement benefit

Disablement

Accrued Benefit with continued credited service to normal retirement age, payable at normal retirement age

Preretirement Death Benefit

50% of the participant's accrued payable immediately for life reduced for both the 50% joint and survivor form and early receipt using the active early retirement reduction factor. For benefit commencement prior to the participant's earliest retirement date, the benefit is further reduced as follows:

Age	Yearly Reduction
35-55	3.000%
30-35	0.500%
<30	0.333%

Plus

The SRA payable to the surviving spouses as either:

- An immediate lump sum
- An immediate annuity payable for the spouse's lifetime
- An annuity deferred to the date of benefit commencement for the remaining death benefit payable for the spouse's remaining lifetime

Nonvested Death Benefit

The participant's SRA balance in the form of a lump sum

Other plan provisions

Forms of payment

The normal form of payment for single participants is a single life annuity. The automatic form of payment for married participants is an actuarially reduced 50% joint and survivor form with a 50% continuation after the participant's death to his or her spouse, if surviving.

Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value:

- Joint and 50%, 75%, or 100% to contingent annuitant option.
- Social Security leveling option to age 62
- Single life annuity
- Lump sum (for SRA or Cash Balance only)

Pension Increases

None

Plan participants' contributions None

Maximum limits on benefits and pay All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

PNG Salaried Plan (Cash Balance)

The plan was effective February 1, 2010

Covered employees All employees hired on or after January 1, 2008

Definitions

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65

Actuarial Equivalence The benefit of equivalent value to the benefit it replaces determined on the following assumptions:

- Section 417 (e) mortality table
- Section 417(e) interest rates for September of prior year

Social Security Covered Compensation Average of the Social Security wage base for the 35-year in which a participant reaches Social Security normal retirement age. For purposes of determining covered compensation, it is assumed that there will be no increase in the wage base for years after termination of employment

Estimated Social Security Benefit Based on the Social Security Act in effect at the time of benefit determination and payable beginning at normal retirement date, assuming no earnings after termination of employment.

Credited Service **Part A**

Based on elapsed time from date of hire. Fractional years are counted for calendar months with 15 or more days worked.

Part B

Based on elapsed time date of hire. Service is credited for each calendar month in which at least on hour of service worked

Final Average Compensation The annual average of compensation in the 60 highest consecutive months during the last 120 months of employment.

Special Retirement Account (SRA)

Pay Credits 2% of compensation beginning January 1, 2001

Interest Credited to Account Balance Credited on a daily basis annually equivalent to the 30 year Treasury bond rate for September of the preceding year.

Payment Options

Immediate lump sum equal to the account balance

Benefit

Immediate qualified joint and survivor annuity
Deferred annuity paid in same form and beginning at the same time as the remaining retirement benefit.
Determined from the cash balance account developed under the normal retirement formula as of the normal retirement date.

Benefits are determined through the accumulation of an account balance. The account accrues interest based on the 30-year Treasury securities rate for September of the previous year.

Years of Credited service	Cash Balance Account Credit
Fewer than 5	4% of pay
At least 5 but fewer than 15	5% of pay
At least 15 but fewer than 25	6% of pay
25 or more	7% of pay

Eligibility for Benefit**Normal retirement**

Retirement on NRD

Early retirement

Three years of vesting service

Postponed retirement

Working after age 65

Deferred vested termination

Three years of vesting service

Disability retirement

Cash balance account will not accrue pay credits during period of disability.

Preretirement death benefit

Three years of vesting service

Benefits Paid Upon the Following Events**Normal retirement**

The monthly pension benefit determined as of NRD

Early retirement

No reduction. Benefit is based on cash balance account at retirement date.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date

Credits to cash balance account through delayed retirement date.

Deferred vested termination	Made as an immediate lump sum, an immediate annuity, or a deferred annuity at any time following termination
Disablement	Cash Balance account is payable as an immediate lump sum, annuity or deferred annuity on the same date as long-term disability payments are made. Interest accrue until payment are made. Pay credits will not be accrued during period of disability
Preretirement Death Benefit	Surviving spouse receives either an immediate lump sum, an immediate annuity payable for spouse's lifetime, or a deferred annuity. If not married, beneficiary will receive cash balance account as an immediate lump sum.

Eligibility for Benefits

Annuity Conversion Basis	Converted from an account balance to a single life annuity at benefit commencement age using revenue Ruling 2001-62 mortality and the 30 year treasury bond rate used for interest crediting the year of benefit commencement. All other payment options are converted using the plan's actuarial equivalence basis for payment options.
Annuity Options	Retirement eligible terminated participants – same as payment options for remaining retirement benefit Deferred vested terminated participants – single life annuity or 50% Joint and survivor annuity, if paid as an immediate annuity. Same as payment options for remaining retirement benefit, if paid as a deferred annuity.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Plan Provisions – Part H for the Hourly-Paid Employees of Peoples TWP LLC

The plan was effective May 1, 1974

Covered employees

Employees hired prior to May 1, 2003 begin participation on the first day of employment. Employees who elect to become an Eligible Nonmatching Contribution Employee do not participate in the plan after their election date.

Employees hired on or after May 1, 2003 are not eligible to participate.

Effective May 1, 2007, benefit accruals were frozen for all participants.

Definitions

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65 with five years of service

Monthly pension benefit Years of service times Unit Benefit

Effective Date	Unit Benefit
5/1/1998	\$32.00
5/1/1999	\$32.50
5/1/2000	\$34.00
5/1/2001	\$35.00
5/1/2002	\$37.00
5/1/2005	\$40.00
5/1/2006	\$41.00
5/1/2007	\$42.00

Eligibility for Benefits

Normal retirement Retirement on NRD

Early retirement Age 62

Postponed retirement Retirement after NRD

Deferred vested termination Three years of service

Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	Unreduced Normal retirement benefit
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	Unreduced Normal retirement benefit
Preretirement Death Benefit	50% of the participant's accrued benefit payable immediately for life reduced for the 50% J&S form, payable on the later of the participant's earliest retirement date and the date of death

Other Plan Provisions

Forms of payment	<p>The normal form of payment for single participants is a single life annuity. The automatic form of payment for married participants is an actuarially reduced 50% joint and survivor form</p> <p>Optional Form of Payment: A participant may elect one of the following forms of payment of equivalent value:</p> <ul style="list-style-type: none"> ■ Joint and 50%, 75%, or 100% to contingent annuitant option. ■ Five-year certain & life annuity ■ Single life annuity
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code.

Future Plan Changes

No future plan changes were recognized in this valuation. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year

Appendix C: Allocation of Actual 2022 ASC 715-30 Pension Expense/(Income) Plus Amortization of the Regulatory Asset associated with the Purchase of the Ohio-American Water Company

	<u>2022 ASC 715-30 Pension Expense/(Income)*</u>		
	Service Cost	Other Components of Pension Expense/(Income)	Total Pension Expense/(Income)
1: Pennsylvania	\$ 1,861,763	\$ (6,120,475)	\$ (4,258,712)
2: Nonregulated Service Company	248,931	(308,118)	(59,187)
3: Nonregulated Customer Operations	93,879	(77,301)	16,578
4: Non-Pennsylvania States			
a. Part C - Consumers Ohio Water Co.	-	(445,751)	(445,751)
b. Part D - Ohio-American Water Company	-	(97,258)	(97,258)
c. Part C - Consumers Illinois Water Co.	-	(92,087)	(92,087)
d. Part C - Consumers New Jersey Water Co.	-	(84,554)	(84,554)
e. Part C - Aqua Texas, Inc.	-	(6,288)	(6,288)
f. Part C - Aqua Utilities Florida, Inc.	-	-	-
g. Part C - Aqua Virginia, Inc.	-	-	-
h. Parts A&C - Aqua North Carolina, Inc.	-	(35,856)	(35,856)
i. Part A - Aqua NY (includes Seacliff & Former NYWSC)	-	(16,381)	(16,381)
4: Total Non-Pennsylvania States	-	(778,175)	(778,175)
5: Legacy PNG			
a. PNG	-	(1,281,691)	(1,281,691)
b. EGC	-	(8,930)	(8,930)
c. TWP	-	(11,756)	(11,756)
5: Total Legacy PNG	-	(1,302,377)	(1,302,377)
6: Legacy EGC	-	(566,564)	(566,564)
7: Legacy TWP	-	(470,826)	(470,826)
8: Legacy Delta	-	(761,924)	(761,924)
Grand Total	\$ 2,204,573	\$ (10,385,760)	\$ (8,181,187)

*Amounts shown above are based on US GAAP accounting plus regulatory assets established by Essential as a result of the purchase of the Ohio-American Water Company:

- \$6,038,831 (as of May 1, 2012) with a final partial-year amortization of \$201,286
- \$269,160 (as of December 31, 2012) with a final amortization of \$26,916

These amounts do not reflect any other regulatory assets established by Essential. Allocated US GAAP expense for Ohio-American Water Company is \$(325,460).



Essential Utilities, Inc.

Postretirement Welfare Plans

ASC 965 (Plan Accounting Information)

September 2023

Actuarial certification

Essential Utilities, Inc. (Essential) engaged Willis Towers Watson LLC (“Willis Towers Watson”) to perform the annual ASC965 valuation for the Essential Utilities, Inc. Retiree Health and Welfare Plan (the Plan). However, we have maintained the historical allocations for the legacy plans in the report.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However, please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by Essential Utilities, Inc. and other persons or organizations designated by Essential Utilities, Inc. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by Essential Utilities, Inc., may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations and plan assets

Census date/measurement date

The measurement date is January 1, 2023. The benefit obligations were measured as of the beginning of the fiscal year and are based on participant data as of the census date, January 1, 2023.

Plan assets

Information about the fair value of plan assets as of December 31, 2022 was furnished to us by Essential Utilities, Inc. This data was reviewed for reasonableness and consistency, but no audit was performed.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the obligations have been selected by Essential Utilities, Inc. Willis Towers Watson has concurred with these assumptions and methods. U.S. GAAP requires that each significant assumption “individually represent the best estimate of a particular future event.”



The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions and methods used is provided in Appendix A. Note that any subsequent changes in methods or assumptions for the January 1, 2023 measurement date will change the results shown in this report.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements, and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements. Retiree group benefits models necessarily rely on the use of approximations and estimates, and are sensitive to changes in these approximations and estimates. Small variations in these approximations and estimates may lead to significant changes in actuarial measurements.

Limitations on use

This report is provided subject to the terms set out herein and in our engagement letter signed by Essential Utilities, Inc. on August 24, 2020 and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of Essential Utilities, Inc., and its auditors in connection with our actuarial valuation of the other postretirement benefit plan. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. Essential Utilities, Inc. may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require Essential Utilities, Inc. to provide them this report, in which case Essential Utilities, Inc. will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Willis Towers Watson's prior written consent. Willis Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

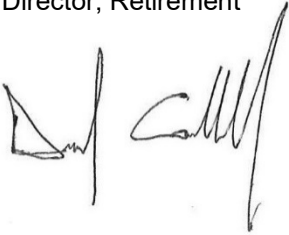
The undersigned are members of the Society of Actuaries and meet the “Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States” relating to other postretirement benefit plans. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.



Jason Rohrer, FSA, EA
Director, Retirement



Vi-Zanne Ho, FSA, EA
Associate Director, Retirement



Daniel Callahan, FSA
Pricing Specialist
Director, Health & Benefits

September 2023

The Pricing Specialist is responsible for developing and/or determining the reasonableness of retiree welfare plan trend and participation assumptions as well as assumed per capita claims costs (including the aging/morbidity assumption if applicable). The Valuation Actuary is responsible for other aspects of the valuation (e.g., developing and/or reviewing the reasonableness of other valuation assumptions and methods, ensuring that the valuation model reasonably reflects the substantive plan and actual plan operation, preparing demographic data, performing the valuation, implementing the correct accounting or funding calculations, etc.).

ASC 965 (plan accounting) information

All monetary amounts shown in US Dollars

Plan Year Beginning January 1, 2023	Total (excluding pre-2013 EGC retirees)	Aqua Union	Aqua Salaried	CWC	Total Peoples (excluding pre- 2013 EGC retirees)
A Present Value of Benefit Obligations and Funded Status					
1 Present value of benefit obligations					
a Participants currently receiving benefits	38,700,941	10,351,251	14,295,547	4,228,013	9,826,130
b Other fully eligible participants	23,150,064	13,219,093	5,720,633	423,014	3,787,324
c Other participants	19,966,928	5,266,934	3,006,107	375,722	11,318,165
d Total	81,817,933	28,837,278	23,022,287	5,026,749	24,931,619
2 Fair Value of Assets	86,039,342	31,815,072	12,075,744	6,834,873	35,313,653
3 Effect on obligation of one-percentage-point increase in health care cost trend rate	3,289,745	1,467,992	949,523	80,521	791,709
B Reconciliation of Present Value of Benefit Obligations					
1 Postretirement Benefit Obligation					
a Amount as of January 1, 2022	108,729,501	40,347,168	31,248,956	6,358,996	30,774,381
b Benefits earned	1,910,815	354,349	220,981	26,308	1,309,177
c Benefits paid	(4,220,297)	(833,056)	(502,941)	(483,522)	(2,400,778)
d Interest	3,212,948	1,192,526	924,121	181,901	914,401
e Acquisitions/(divestitures)	0	0	0	0	0
f Plan amendment effects	0	0	0	0	0
g Change in actuarial assumptions	(27,720,552)	(11,167,004)	(8,544,673)	(1,350,642)	(6,658,233)
h Actuarial (gains) losses	94,483	(1,056,705)	(324,157)	293,708	992,671
i Amount as of January 1, 2023	81,817,933	28,837,278	23,022,287	5,026,749	24,931,619

Plan Year Beginning January 1, 2023		Total (excluding pre- 2013 EGC retirees)	Aqua Union	Aqua Salaried	CWC	Total Peoples (excluding pre- 2013 EGC retirees)
C Change in Plan Assets						
1	Fair value of plan assets as of January 1, 2022	110,797,879	41,078,552	15,105,941	9,272,787	45,340,599
2	Actual return on plan assets	(22,900,722)	(8,468,413)	(3,266,307)	(1,976,000)	(9,190,002)
3	Employer contributions	2,217,580	0	653,746	0	1,563,834
4	Participant contributions	144,902	37,989	85,305	21,608	0
5	Benefits paid	(4,220,297)	(833,056)	(502,941)	(483,522)	(2,400,778)
6	Administrative expenses paid	0	0	0	0	0
7	Acquisitions/(divestitures)	0	0	0	0	0
8	Settlements	0	0	0	0	0
9	Fair value of plan assets as of January 1, 2023	86,039,342	31,815,072	12,075,744	6,834,873	35,313,653

Plan Year Beginning January 1, 2023	Total Peoples	Total Peoples excluding pre-2013 EGC retirees	PNG Salaried	PNG Union	EGC ¹ (pre-2013)	EGC ¹ (other)	TWP
A Present Value of Benefit Obligations and Funded Status							
1 Present value of benefit obligations							
a Participants currently receiving benefits	13,039,586	9,826,130	431,116	5,036,108	3,213,456	2,238,074	2,120,832
b Other fully eligible participants	3,787,324	3,787,324	1,532,583	68,188	0	303,007	1,883,546
c Other participants	11,318,165	11,318,165	1,054,815	6,608,985	0	2,251,353	1,403,012
d Total	28,145,075	24,931,619	3,018,514	11,713,281	3,213,456	4,792,434	5,407,390
2 Fair Value of Assets	35,313,653	35,313,653	5,023,423	17,993,486	0	0	12,296,744
3 Effect on obligation of one-percentage-point increase in health care cost trend rate	791,709	791,709	927	473,816	0	82,473	234,493
B Reconciliation of Present Value of Benefit Obligations							
1 Postretirement Benefit Obligation							
a Amount as of January 1, 2022	33,936,657	30,774,381	4,442,713	14,462,788	3,162,276	5,012,846	6,856,034
b Benefits earned	1,309,177	1,309,177	0	969,316	0	206,018	133,843
c Benefits paid ¹	(2,787,487)	(2,400,778)	(296,863)	(1,053,096)	(386,709)	(581,180)	(469,639)
d Interest	1,002,323	914,401	127,143	441,318	87,922	145,940	200,000
e Acquisitions/(divestitures)	0	0	0	0	0	0	0
f Plan amendment effects	0	0	0	0	0	0	0
g Change in actuarial assumptions	(7,194,073)	(6,658,233)	(602,983)	(3,455,423)	(535,840)	(909,795)	(1,690,032)
h Actuarial (gains) losses	1,878,478	992,671	(651,496)	348,378	885,807	918,605	377,184
i Amount as of January 1, 2023	28,145,075	24,931,619	3,018,514	11,713,281	3,213,456	4,792,434	5,407,390

¹ Benefits paid are allocated between pre-2013 retirees and others based on expected benefit payments for each group

Plan Year Beginning January 1, 2023	Total Peoples	Total Peoples excluding pre-2013 EGC retirees	PNG Salaried	PNG Union	EGC ¹ (pre-2013)	EGC ¹ (other)	TWP
C Change in Plan Assets							
1 Fair value of plan assets as of January 1, 2022	45,340,599	45,340,599	5,463,189	24,143,018	0	0	15,734,392
2 Actual return on plan assets	(9,190,002)	(9,190,002)	(1,125,557)	(5,096,436)	0	0	(2,968,009)
3 Employer contributions	1,950,543	1,563,834	982,654	0	386,709	581,180	0
4 Participant contributions	0	0	0	0	0	0	0
5 Benefits paid	(2,787,487)	(2,400,778)	(296,863)	(1,053,096)	(386,709)	(581,180)	(469,639)
6 Administrative expenses paid	0	0	0	0	0	0	0
7 Acquisitions/(divestitures)	0	0	0	0	0	0	0
8 Settlements	0	0	0	0	0	0	0
9 Other adjustments	0	0	0	0	0	0	0
10 Fair value of plan assets as of January 1, 2023	35,313,653	35,313,653	5,023,423	17,993,486	0	0	12,296,744

¹ Benefits paid are allocated between pre-2013 retirees and others based on expected benefit payments for each group



Participant data

		Total (excluding pre-2013 EGC retirees)	Aqua Union	Aqua Salaried	CWC	Total Peoples (excluding pre 2013 EGC retirees)
Census Date		01/01/2023	01/01/2023	01/01/2023	01/01/2023	01/01/2023
Participating Employees	Number	1,481	111	51	74	1,245
	Average Age	46.5	56.3	55.8	55.7	44.7
	Average Credited Service	15.0	28.6	28.0	25.5	12.6
Retirees, Surviving Spouses and Surviving Dependents	Total retirees, surviving spouses and surviving dependents	1,192	123	156	224	689
	Average Age for retirees, surviving spouses and surviving dependents	70.0	72.7	72.9	74.4	67.4

		Total Peoples	Total Peoples (excluding pre-2013 EGC retirees)	PNG Salaried	PNG Union	EGC (pre-2013)	EGC (Other)	TWP
Census Date		01/01/2023	01/01/2023	01/01/2023	01/01/2023	01/01/2023	01/01/2023	01/01/2023
Participating Employees	Number	1,245	1,245	189	766	0	183	107
	Average Age	44.7	44.7	48.8	40.8	0.0	53.0	50.5
	Average Credited Service	12.6	12.6	15.7	8.8	0.0	22.2	18.5
Retirees, Surviving Spouses and Surviving Dependents	Total retirees, surviving spouses and surviving dependents	689	498	86	175	191	101	136
	Average Age for retirees, surviving spouses and surviving dependents	67.4	69.2	66.8	66.1	82.2	68.6	75.3



Appendix A: Statement of actuarial assumptions and methods

Except as indicated below, the results outlined in this report are based on the assumptions, methods and plan provisions outlined in the actuarial valuation reports to determine accounting requirements for the plans for the plan year beginning January 1, 2023 delivered in March 2023. Therefore, the descriptions of the assumptions, methods, plan provisions and limitations of the valuation reports and their use should be considered part of this report.

Economic Assumptions

	Postretirement Welfare Cost
Discount rate:	5.45%

Per Capita Claims Costs

Aqua Union and Aqua Salaried

Average per capita claims cost: The average annual per capita health care costs for the prior measurement year (including administrative expenses) are shown below.

	Age	Amount	
		Retiree	Dependent
<ul style="list-style-type: none"> ▪ Overall average 	< 65	\$ 15,104	\$ 22,562
	< 55	10,464	15,632
	55 - 59	12,565	18,770
	60 - 64	15,549	23,227
<ul style="list-style-type: none"> ▪ Average group premium equivalents 	< 65	8,239	12,040
<ul style="list-style-type: none"> ▪ Capped costs (DDB caps) 	< 65	10,834	14,748
Premium Reimbursement maximum	Medical	4,041	4,041
	Drug	882	882

CWC

Average per capita per claims Cost:	Under Age 65	Age 65 and Over
Non-Union	840 ¹	840 ¹
Union		
▪ Kankakee	1,080 ¹	1,080 ¹
▪ Susquehanna	840 ¹	840 ¹
▪ Shenango Valley		
Age		
50-54	11,230	
55-59	13,484	
60-64	16,686	
65+	5,254 ¹	
▪ Roaring Creek retired on or after 1/1/1995		
Age		
50-54	10,978	
55-59	13,182	
60-64	16,313	
65+	840 ¹	
▪ Ohio ²		
Age		
50-54	11,230	
55-59	13,484	
60-64	16,686	
65+	383 ¹	

¹ Defined contribution toward retiree medical plan costs. For Union Shenango Valley Age 65 and over, the defined contribution is shown for current year and is defined to increase by 3% in all future years.

² Eight grandfathered Ohio-American retirees receive benefits in accordance with the bargaining agreement in effect prior to 2015.

Peoples

Average per capita claims cost:	Age	Amount	
		Retiree	Dependent
▪ Overall average	< 65	\$ 8,556	\$ 15,142
	< 55	5,970	10,565
	55 - 59	7,168	12,685
	60 - 64	8,870	15,698
	65+	2,580	2,580

Methods – Postretirement Welfare Cost and Funded Position

Census date January 1, 2023

Measurement date January 1, 2023

Data Sources

Essential Utilities, Inc. furnished participant data as of January 1, 2023. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

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

RR 39. Please reconcile the historical and future test year SFAS No. 106 expense levels with the amount identified in the actual report.

* * * * *

There is a \$1,267,054 difference between the Gross HTY expense recorded and the expense identified in the Actuarial Report. The difference is due to the Gross HTY expense being based on the annual PBOP pay-as-you-go expense included in rates. Also, a portion of the Equitable Division expense is allocated to other companies.

There is a \$1,267,054 difference between the Gross Estimated FTY expense and the FTY OPEB Actuarial projected expense for 2024. The difference is due to the Gross HTY expense being based on the annual PBOP pay-as-you-go expense included in rates. Also, a portion of the Equitable Division expense is allocated to other companies.

There is a \$1,267,054 difference between the Gross Estimated FPFTY expense and the FPFTY OPEB Actuarial projected expense for 2025. The difference is due to the Gross HTY expense being based on the annual PBOP pay-as-you-go expense included in rates. Also, a portion of the Equitable Division expense is allocated to other companies.

Refer to Page 2 for a detailed reconciliation of these periods.

Refer to Exhibit 4, Schedule 3 for the Actuarial Report.

HTY Reconciliation

		Sep-Dec 2022 Gross Expense	Jan-Aug 2023 Gross Expense	Aug 2023 TTM Gross Expense	2023 Actuarial Report	Variance
		\$ 490,551	\$ 981,103	\$ 1,471,654	\$ 204,600	\$(1,267,054)
	2022 Actuarial Report	2022 Gross Expense	Four Months Gross Expense			
PNG	\$ 150,087	\$ 1,471,654	\$ 490,551			
PED	\$ 517,048		\$ -			
PGC	\$ (744,724)	\$ -	\$ -			
Total	\$ (77,589)	\$ 1,471,654	\$ 490,551			
	2023 Actuarial Report	2023 Gross Expense	Eight Months Gross Expense			
PNG	\$ 531,520	\$ 1,471,654	\$ 981,103			
PED	\$ 132,906		\$ -			
PGC	\$ (459,826)	\$ -	\$ -			
Total	\$ 204,600	\$ 1,471,654	\$ 981,103			

FTY and FPFTY Reconciliation

	2024 Actuarial Gross Estimate	Estimated Gross Expense	Variance
PNG	\$ 531,520	\$ 1,471,654	
PED	\$ 132,906	\$ -	
PGC	\$ (459,826)	\$ -	
Total	\$ 204,600	\$ 1,471,654	\$(1,267,054)

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

RR 40. Please identify the actual or projected amounts contributed to SFAS No. 106 funds for the historic and future test years. Identify the actual or projected dates and amounts of the contributions.

* * * * *

The combined HTY actual OPEB contribution was made in December 2022 in the amount of \$1,471,654.

The combined FTY projected OPEB contribution will be made in December 2023 in the amount of \$1,471,654.

The combined FPFTY projected OPEB contribution will be made in December 2024 in the amount of \$1,471,654.

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

RR 41. Please explain the funding options or plans which are being used for SFAS No. 106 costs. Identify the portion of the costs which are eligible for tax preferred funding.

* * * * *

SFAS 106 accrued costs will be placed into a dedicated trust fund. Amounts are deductible when placed in the trust.

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

RR 42. Is the company studying and/or anticipating any changes to its postretirement benefits offered to employees as a result of SFAS No. 106 or for other reasons? If yes, please provide such study and/or explain the anticipated change.

* * * * *

The Company is not contemplating any changes to these benefits at this time.

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

RR 43. Please state whether the Company has included expenses related to SFAS No. 112 in its test year claim. If so, please provide complete details and include a copy of the actuarial study.

* * * * *

The Company has claimed SFAS No.112 costs on a 'pay-as-you-go' basis, consistent with the settlements and Commission orders at R-943252, R-2018-3006818, and R-2013-2355886.

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

RR 44. Please provide all documentation supporting the uncollectible accrual rate reflected in the Company's filing.

* * * * *

	Peoples Natural Gas Division	Peoples Gas Division	Combined
RESIDENTIAL			
Total 7 Year Revenue	\$ 3,539,598,569.85	\$ 437,714,900.83	\$ 3,977,313,470.68
Total 7 Year Charge-off	\$ 82,110,003.61	\$ 9,825,430.09	\$ 91,935,433.70
Uncollectible Rate	2.32%	2.24%	2.31%
COMMERCIAL			
Total 7 Year Revenue	\$ 990,086,262.15	\$ 137,090,502.86	\$ 1,127,176,765.01
Total 7 Year Charge-off	\$ 3,708,603.89	\$ 392,337.43	\$ 4,100,941.32
Uncollectible Rate	0.37%	0.29%	0.36%
INDUSTRIAL			
Total 7 Year Revenue	\$ 180,884,886.18	\$ 33,865,272.36	\$ 214,750,158.54
Total 7 Year Charge-off	\$ 24,648.00	\$ -	\$ 24,648.00
Uncollectible Rate	0.01%	0.00%	0.01%

**Peoples Natural Gas Company LLC
Peoples Natural Gas and Peoples Gas Divisions
Residential Charge-off Analysis**

	2017	2018	2019	2020	2021	2022	2023
Original RS Writeoffs	7-Year	6-Year	5-Year	4-Year	3-Year	2-Year	1-Year
Total Revenue	\$ 3,977,313,471	\$ 3,434,709,854	\$ 2,834,669,089	\$ 2,252,915,353	\$ 1,744,952,329	\$ 1,190,919,515	\$ 447,863,782
Total Writeoffs	\$ 75,757,940	\$ 64,271,496	\$ 50,967,380	\$ 35,744,248	\$ 31,266,358	\$ 22,110,414	\$ 12,171,091
Unadjusted Averages	1.90%	1.87%	1.80%	1.59%	1.79%	1.86%	2.72%

Adjusted Write-Offs

Original	\$ 11,486,444	\$ 13,304,116	\$ 15,223,131	\$ 4,477,891	\$ 9,155,944	\$ 9,939,323	\$ 12,171,091
\$5M Repair Tax Credit				5,000,000			
LIHEAP Grants Normalized	(65,826)	111,766	(29,296)	(426,293)	2,170,163	2,430,063	409,649
Adjusted Writeoffs	\$ 11,420,619	\$ 13,415,882	\$ 15,193,835	\$ 9,051,598	\$ 11,326,107	\$ 12,369,385	\$ 12,580,740

Revised Writeoffs	7-Year	6-Year	5-Year	4-Year	3-Year	2-Year	1-Year
Total Revenue	\$ 3,977,313,471	\$ 3,434,709,854	\$ 2,834,669,089	\$ 2,252,915,353	\$ 1,744,952,329	\$ 1,190,919,515	\$ 447,863,782
Total Writeoffs	\$ 85,358,166	\$ 73,937,547	\$ 60,521,665	\$ 45,327,830	\$ 36,276,232	\$ 24,950,125	\$ 12,580,740
Adjusted Averages	2.15%	2.15%	2.14%	2.01%	2.08%	2.10%	2.81%
Difference	0.24%	0.28%	0.34%	0.43%	0.29%	0.24%	0.09%

LIHEAP Grants-Cash	\$ 5,919,517	\$ 6,563,799	\$ 5,268,152	\$ 4,563,709	\$ 13,929,710	\$ 15,535,936	\$ 5,995,945
LIHEAP Grants-Crisis	\$ 823,908	\$ 845,936	\$ 1,089,736	\$ 795,221	\$ 1,135,162	\$ 946,286	\$ 1,432,398

LIHEAP Grants-Cash	\$ 5,919,517	\$ 6,563,799	\$ 5,268,152	\$ 4,563,709	\$ 13,929,710	\$ 15,535,936	\$ 5,995,945
Avg Excl '21 & '22	\$ 5,662,224	\$ 5,662,224	\$ 5,662,224	\$ 5,662,224	\$ 5,662,224	\$ 5,662,224	\$ 5,662,224
Difference	\$ 257,293	\$ 901,575	\$ (394,072)	\$ (1,098,515)	\$ 8,267,486	\$ 9,873,712	\$ 333,721
% Becomes Written off	25%	25%	25%	25%	25%	25%	25%
Adjustment	\$ 64,323	\$ 225,394	\$ (98,518)	\$ (274,629)	\$ 2,066,871	\$ 2,468,428	\$ 83,430
LIHEAP Grants-Crisis	\$ 823,908	\$ 845,936	\$ 1,089,736	\$ 795,221	\$ 1,135,162	\$ 946,286	\$ 1,432,398
Avg Excl '21 & '22	\$ 997,440	\$ 997,440	\$ 997,440	\$ 997,440	\$ 997,440	\$ 997,440	\$ 997,440
Difference	\$ (173,532)	\$ (151,504)	\$ 92,296	\$ (202,219)	\$ 137,722	\$ (51,154)	\$ 434,958
% Becomes Written off	75%	75%	75%	75%	75%	75%	75%
Adjustment	\$ (130,149)	\$ (113,628)	\$ 69,222	\$ (151,664)	\$ 103,292	\$ (38,365)	\$ 326,219
Total Bad Debt Impact	\$ (65,826)	\$ 111,766	\$ (29,296)	\$ (426,293)	\$ 2,170,163	\$ 2,430,063	\$ 409,649

Peoples Natural Gas Company LLC
Peoples Natural Gas and Peoples Gas Divisions
Commercial Charge-off Analysis

	2017	2018	2019	2020	2021	2022	2023	Total
Total Commercial Revenue	\$147,531,087.28	\$161,087,588.78	\$161,877,966.14	\$149,521,450.02	\$163,213,152.92	\$208,546,430.68	\$135,399,089.19	\$ 1,127,176,765.01
Actual write offs	\$ 433,920.13	\$ 483,738.06	\$ 697,574.14	\$ 713,106.44	\$ 564,435.79	\$ 707,819.99	\$ 500,346.77	\$ 4,100,941.32
96% Accrual write offs	\$ 302,039.01	\$ 473,898.41	\$ (282,381.51)	\$ 137,259.55	\$ 249,597.31	\$ (79,510.83)	\$ 384,151.15	\$ 1,185,053.10
Total Commercial Charge Offs	\$ 735,959.14	\$ 957,636.47	\$ 415,192.63	\$ 850,365.99	\$ 814,033.10	\$ 628,309.16	\$ 884,497.92	\$ 5,285,994.42
Charge Off %	0.50%	0.59%	0.26%	0.57%	0.50%	0.30%	0.65%	0.47%
Total Commercial Recoveries	\$ (38,573.84)	\$ (65,941.98)	\$ (36,686.60)	\$ (82,437.59)	\$ (49,904.53)	\$ (107,113.87)	\$ (94,545.28)	\$ (475,203.69)
Recovery %	-0.03%	-0.04%	-0.02%	-0.06%	-0.03%	-0.05%	-0.07%	-0.04%
Total Net Charge Offs	\$ 697,385.30	\$ 891,694.49	\$ 378,506.03	\$ 767,928.40	\$ 764,128.57	\$ 521,195.29	\$ 789,952.64	\$ 4,810,790.73
Total Charge Off %	0.47%	0.55%	0.23%	0.51%	0.47%	0.25%	0.58%	0.43%

Peoples Natural Gas Company LLC
Peoples Natural Gas and Peoples Gas Divisions
Industrial Charge-off Analysis

	2017	2018	2019	2020	2021	2022	2023	Total
Total Industrial Revenue	\$ 30,941,880.06	\$ 35,006,320.71	\$ 38,007,533.10	\$ 38,235,519.70	\$ 43,965,551.92	\$ 47,303,876.63	\$ 36,171,497.83	\$ 269,632,179.95
Actual write offs	\$ 4.21	\$ 7,888.32	\$ 23,903.24	\$ 615.75	\$ -	\$ 129.01	\$ -	\$ 32,540.53
96% Accrual write offs	\$ 9,972.33	\$ 46,651.69	\$ 14,548.86	\$ 68,451.73	\$ (785.68)	\$ 10,332.70	\$ 3,326.44	\$ 152,498.06
Total Industrial Charge Offs	\$ 9,976.54	\$ 54,540.01	\$ 38,452.10	\$ 69,067.48	\$ (785.68)	\$ 10,461.71	\$ 3,326.44	\$ 185,038.59
Charge Off %	0.03%	0.16%	0.10%	0.18%	0.00%	0.02%	0.01%	0.07%
Total Industrial Recoveries	\$ -	\$ (2,963.60)	\$ (22,602.15)	\$ (267.60)	\$ -	\$ -	\$ -	\$ (25,833.35)
Recovery %	0.00%	-0.01%	-0.06%	0.00%	0.00%	0.00%	0.00%	-0.01%
Total Net Charge Offs	\$ 9,976.54	\$ 51,576.41	\$ 15,849.95	\$ 68,799.88	\$ (785.68)	\$ 10,461.71	\$ 3,326.44	\$ 159,205.24
Total Charge Off %	0.03%	0.15%	0.04%	0.18%	0.00%	0.02%	0.01%	0.06%

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Residential Charge-off Analysis

	2017	2018	2019	2020	2021	2022	2023	Total
Total Residential Revenue	\$ 479,429,654.61	\$ 531,099,823.93	\$ 516,709,023.25	\$ 454,244,073.71	\$ 495,292,308.45	\$ 663,467,033.79	\$ 399,356,652.11	\$ 3,539,598,569.85
Actual write offs	\$ 13,264,566.73	\$ 12,139,588.19	\$ 15,716,214.13	\$ 11,703,812.47	\$ 10,051,876.01	\$ 10,678,426.50	\$ 8,555,519.58	\$ 82,110,003.61
96% Accrual write offs	\$ (456,924.34)	\$ 2,668,195.85	\$ (519,676.32)	\$ (4,837,188.05)	\$ 766,016.21	\$ 1,169,754.06	\$ 5,519,022.45	\$ 4,309,199.87
Total Residential Charge Offs	\$ 12,807,642.39	\$ 14,807,784.04	\$ 15,196,537.81	\$ 6,866,624.42	\$ 10,817,892.22	\$ 11,848,180.56	\$ 14,074,542.03	\$ 86,419,203.48
Charge Off %	2.67%	2.79%	2.94%	1.51%	2.18%	1.79%	3.52%	2.44%
Total Residential Recoveries	\$ (2,612,446.19)	\$ (2,626,783.13)	\$ (2,213,187.54)	\$ (2,986,127.82)	\$ (2,791,180.36)	\$ (3,005,687.48)	\$ (3,186,638.31)	\$ (19,422,050.83)
Recovery %	-0.54%	-0.49%	-0.43%	-0.66%	-0.56%	-0.45%	-0.80%	-0.55%
Total Net Charge Offs	\$ 10,195,196.20	\$ 12,181,000.91	\$ 12,983,350.27	\$ 3,880,496.60	\$ 8,026,711.86	\$ 8,842,493.08	\$ 10,887,903.72	\$ 66,997,152.65
Total Charge Off %	2.13%	2.29%	2.51%	0.85%	1.62%	1.33%	2.73%	1.89%

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Commercial Charge-off Analysis

	2017	2018	2019	2020	2021	2022	2023	Total
Total Commercial Revenue	\$ 126,747,639.73	\$ 139,105,762.94	\$ 141,611,621.40	\$ 132,827,482.93	\$ 144,971,570.86	\$ 184,916,006.94	\$ 119,906,177.35	\$ 990,086,262.15
Actual write offs	\$ 386,690.15	\$ 440,837.61	\$ 639,688.46	\$ 634,984.66	\$ 536,273.91	\$ 634,306.17	\$ 435,822.93	\$ 3,708,603.89
96% Accrual write offs	\$ 267,953.70	\$ 200,811.99	\$ (61,432.62)	\$ 114,186.59	\$ 150,246.52	\$ 35,271.92	\$ 380,565.53	\$ 1,087,603.63
Total Commercial Charge Offs	\$ 654,643.85	\$ 641,649.60	\$ 578,255.84	\$ 749,171.25	\$ 686,520.43	\$ 669,578.09	\$ 816,388.46	\$ 4,796,207.52
Charge Off %	0.52%	0.46%	0.41%	0.56%	0.47%	0.36%	0.68%	0.48%
Total Commercial Recoveries	\$ (36,270.49)	\$ (61,154.77)	\$ (32,934.40)	\$ (70,040.54)	\$ (40,975.58)	\$ (102,998.28)	\$ (83,595.68)	\$ (427,969.74)
Recovery %	-0.03%	-0.04%	-0.02%	-0.05%	-0.03%	-0.06%	-0.07%	-0.04%
Total Net Charge Offs	\$ 618,373.36	\$ 580,494.83	\$ 545,321.44	\$ 679,130.71	\$ 645,544.85	\$ 566,579.81	\$ 732,792.78	\$ 4,368,237.78
Total Charge Off %	0.49%	0.42%	0.39%	0.51%	0.45%	0.31%	0.61%	0.44%

Peoples Natural Gas Company LLC
Peoples Natural Gas Division
Industrial Charge-off Analysis

	2017	2018	2019	2020	2021	2022	2023	Total
Total Industrial Revenue	\$ 25,922,648.88	\$ 28,959,372.53	\$ 33,388,950.32	\$ 34,231,516.55	\$ 39,289,119.09	\$ 41,960,619.68	\$ 32,014,680.54	\$ 180,884,886.18
Actual write offs	\$ 4.21	\$ 7,888.32	\$ 23,903.24	\$ 615.75	\$ -	\$ 129.01	\$ -	\$ 24,648.00
96% Accrual write offs	\$ 9,938.73	\$ 12,922.91	\$ 34,479.32	\$ 68,451.73	\$ (785.68)	\$ (27,818.87)	\$ 3,326.44	\$ 77,652.94
Total Industrial Charge Offs	\$ 9,942.94	\$ 20,811.23	\$ 58,382.56	\$ 69,067.48	\$ (785.68)	\$ (27,689.86)	\$ 3,326.44	\$ 102,300.94
Charge Off %	0.04%	0.07%	0.17%	0.20%	0.00%	-0.07%	0.01%	0.06%
Total Industrial Recoveries	\$ -	\$ (2,963.60)	\$ (22,602.15)	\$ (267.60)	\$ -	\$ -	\$ -	\$ (22,869.75)
Recovery %	0.00%	-0.01%	-0.07%	0.00%	0.00%	0.00%	0.00%	-0.01%
Total Net Charge Offs	\$ 9,942.94	\$ 17,847.63	\$ 35,780.41	\$ 68,799.88	\$ (785.68)	\$ (27,689.86)	\$ 3,326.44	\$ 79,431.19
Total Charge Off %	0.04%	0.06%	0.11%	0.20%	0.00%	-0.07%	0.01%	0.04%

Peoples Natural Gas Company LLC
Peoples Gas Division
Residential Charge-off Analysis

	2017	2018	2019	2020	2021	2022	2023	Total
Total Residential Revenue	\$ 63,173,962.28	\$ 68,940,940.74	\$ 65,044,712.82	\$ 53,718,950.37	\$ 58,740,505.52	\$ 79,588,698.88	\$ 48,507,130.22	\$ 437,714,900.83
Actual write offs	\$ 1,658,782.03	\$ 1,253,345.74	\$ 1,506,089.78	\$ 2,017,098.70	\$ 1,218,612.67	\$ 1,264,742.09	\$ 906,759.08	\$ 9,825,430.09
96% Accrual write offs	\$ (122,049.09)	\$ 94,420.01	\$ 889,993.08	\$ (1,221,852.41)	\$ 125,170.38	\$ 10,678.99	\$ 599,364.21	\$ 375,725.17
Total Residential Charge Offs	\$ 1,536,732.94	\$ 1,347,765.75	\$ 2,396,082.86	\$ 795,246.29	\$ 1,343,783.05	\$ 1,275,421.08	\$ 1,506,123.29	\$ 10,201,155.26
Charge Off %	2.43%	1.95%	3.68%	1.48%	2.29%	1.60%	3.10%	2.33%
Total Residential Recoveries	\$ (245,484.71)	\$ (224,650.37)	\$ (156,301.80)	\$ (197,852.29)	\$ (214,550.82)	\$ (178,591.63)	\$ (222,935.89)	\$ (1,440,367.51)
Recovery %	-0.39%	-0.33%	-0.24%	-0.37%	-0.37%	-0.22%	-0.46%	-0.33%
Total Net Charge Offs	\$ 1,291,248.23	\$ 1,123,115.38	\$ 2,239,781.06	\$ 597,394.00	\$ 1,129,232.23	\$ 1,096,829.45	\$ 1,283,187.40	\$ 8,760,787.75
Total Charge Off %	2.04%	1.63%	3.44%	1.11%	1.92%	1.38%	2.65%	2.00%

Peoples Natural Gas Company LLC

Peoples Gas Division

Commercial Charge-off Analysis

	2017	2018	2019	2020	2021	2022	2023	Total
Total Commercial Revenue	\$ 20,783,447.55	\$ 21,981,825.84	\$ 20,266,344.74	\$ 16,693,967.09	\$ 18,241,582.06	\$ 23,630,423.74	\$ 15,492,911.84	\$ 137,090,502.86
Actual write offs	\$ 47,229.98	\$ 42,900.45	\$ 57,885.68	\$ 78,121.78	\$ 28,161.88	\$ 73,513.82	\$ 64,523.84	\$ 392,337.43
96% Accrual write offs	\$ 34,085.31	\$ 273,086.42	\$ (220,948.90)	\$ 23,072.97	\$ 99,350.79	\$ (114,782.75)	\$ 3,585.62	\$ 97,449.47
Total Commercial Charge Offs	\$ 81,315.29	\$ 315,986.87	\$ (163,063.22)	\$ 101,194.75	\$ 127,512.67	\$ (41,268.93)	\$ 68,109.46	\$ 489,786.90
Charge Off %	0.39%	1.44%	-0.80%	0.61%	0.70%	-0.17%	0.44%	0.36%
Total Commercial Recoveries	\$ (2,303.35)	\$ (4,787.21)	\$ (3,752.20)	\$ (12,397.05)	\$ (8,928.95)	\$ (4,115.59)	\$ (10,949.60)	\$ (47,233.95)
Recovery %	-0.01%	-0.02%	-0.02%	-0.07%	-0.05%	-0.02%	-0.07%	-0.03%
Total Net Charge Offs	\$ 79,011.94	\$ 311,199.66	\$ (166,815.42)	\$ 88,797.70	\$ 118,583.72	\$ (45,384.52)	\$ 57,159.86	\$ 442,552.95
Total Charge Off %	0.38%	1.42%	-0.82%	0.53%	0.65%	-0.19%	0.37%	0.32%

Peoples Natural Gas Company LLC
Peoples Gas Division
Industrial Charge-off Analysis

	2017	2018	2019	2020	2021	2022	2023	Total
Total Industrial Revenue	\$ 5,019,231.18	\$ 6,046,948.18	\$ 4,618,582.78	\$ 4,004,003.15	\$ 4,676,432.83	\$ 5,343,256.95	\$ 4,156,817.29	\$ 33,865,272.36
Actual write offs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96% Accrual write offs	\$ 33.60	\$ 33,728.78	\$ (19,930.46)	\$ -	\$ -	\$ 38,151.57	\$ -	\$ 51,983.49
Total Industrial Charge Offs	\$ 33.60	\$ 33,728.78	\$ (19,930.46)	\$ -	\$ -	\$ 38,151.57	\$ -	\$ 51,983.49
Charge Off %	0.00%	0.56%	-0.43%	0.00%	0.00%	0.71%	0.00%	0.15%
Total Industrial Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recovery %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Net Charge Offs	\$ 33.60	\$ 33,728.78	\$ (19,930.46)	\$ -	\$ -	\$ 38,151.57	\$ -	\$ 51,983.49
Total Charge Off %	0.00%	0.56%	-0.43%	0.00%	0.00%	0.71%	0.00%	0.15%

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

RR 45. Please provide all workpapers and documentation supporting the Company's claimed balance of gas stored underground- current. Include support for the monthly injections and withdrawals and the gas cost rate.

* * * * *

Refer to the attachments for gas stored underground - current workpapers.

PNG Gas Storage Injections/(Withdrawals)					
	BTU Factor	DTH	MCF	AMOUNT (\$)	\$ Per MCF
BALANCE AUGUST 2022			16,628,256	\$ 113,207,837	\$ 6.8082
September 2022 - Injections	1.042	2,870,155	2,754,467	\$ 25,574,136	\$ 9.2846
September 2022 - Withdrawals	1.042	(26,700)	(25,624)	\$ (237,905)	\$ 9.2846
October 2022 - Injections	1.040	2,672,223	2,608,537	\$ 13,599,614	\$ 5.2135
October 2022 - Withdrawals	1.040	(418,772)	(402,665)	\$ (2,099,296)	\$ 5.2135
November 2022 - Injections	1.040	511,933	492,243	\$ 3,468,815	\$ 7.0470
November 2022 - Withdrawals	1.040	(1,995,175)	(1,918,438)	\$ (13,519,137)	\$ 7.0470
December 2022- Injections	1.040	569,653	547,743	\$ 4,013,188	\$ 7.3268
December 2022- Withdrawals	1.040	(3,240,217)	(3,115,593)	\$ (22,827,230)	\$ 7.3268
January 2023- Injections	1.040	206,736	198,785	\$ 1,435,916	\$ 7.2235
January 2023 - Withdrawals	1.040	(4,850,002)	(4,663,464)	\$ (33,686,347)	\$ 7.2235
February 2023- Injections	1.040	127,471	122,568	\$ 960,449	\$ 7.8361
February 2023- Withdrawals	1.040	(3,082,810)	(2,964,240)	\$ (23,227,939)	\$ 7.8361
March 2023 - Injections	1.040	1,328	1,277	\$ 9,101	\$ 7.1269
March 2023- Withdrawals	1.040	(3,748,652)	(3,608,762)	\$ (25,719,126)	\$ 7.1269
April 2023- Injections	1.040	1,303,866	1,253,717	\$ 2,769,308	\$ 2.2089
April 2023- Withdrawals	1.040	(445,649)	(428,509)	\$ (946,524)	\$ 2.2089
May 2023 - Injections	1.040	2,583,715	2,484,341	\$ 5,338,213	\$ 2.1487
May 2023 - Withdrawals	1.040	(382,475)	(367,764)	\$ (790,231)	\$ 2.1487
June 2023- Injections	1.040	2,954,409	2,840,778	\$ 4,668,434	\$ 1.6434
June 2023- Withdrawals	1.040	60,869	58,528	\$ 96,183	\$ 1.6434
July 2023- Injections	1.040	3,178,093	3,055,859	\$ 4,796,969	\$ 1.5698
July 2023- Withdrawals	1.040	(67,192)	(64,608)	\$ (101,419)	\$ 1.5698
August 2023- Injections	1.040	1,068,063	1,026,984	\$ 1,908,073	\$ 1.8579
August 2023- Withdrawals	1.040	(67,719)	(65,114)	\$ (120,978)	\$ 1.8579
BALANCE-END OF PERIOD			16,449,304	\$ 58,570,104	
Avg Cost of Stored Gas			\$ 3.5608		

PG Gas Storage Injections/(Withdrawals)					
	BTU Factor	DTH	MCF	AMOUNT (\$)	\$ Per MCF
BALANCE AUGUST 2022			3,681,395	\$ 22,376,571	\$ 6.0783
September 2022 - Injections	1.046	718,734	687,126	\$ 4,901,612	\$ 7.1335
September 2022 - Withdrawals	1.046	(2,897)	(2,770)	\$ (19,760)	\$ 7.1335
October 2022 - Injections	1.040	489,000	470,192	\$ 2,633,971	\$ 5.6019
October 2022 - Withdrawals	1.040	(9,253)	(8,897)	\$ (49,840)	\$ 5.6019
November 2022 - Injections	1.040	30,738	29,556	\$ 180,980	\$ 6.1233
November 2022 - Withdrawals	1.040	(738,698)	(710,287)	\$ (4,349,290)	\$ 6.1233
December 2022- Injections	1.040	36,340	34,942	\$ 216,474	\$ 6.1953
December 2022- Withdrawals	1.040	(1,251,600)	(1,203,462)	\$ (7,455,748)	\$ 6.1953
January 2023- Injections	1.040	25,696	24,708	\$ 152,789	\$ 6.1838
January 2023 - Withdrawals	1.040	(873,774)	(840,167)	\$ (5,195,403)	\$ 6.1838
February 2023- Injections	1.040	2,437	2,343	\$ 14,516	\$ 6.1954
February 2023- Withdrawals	1.040	(831,756)	(799,765)	\$ (4,954,876)	\$ 6.1954
March 2023 - Injections	1.040	1,773	1,705	\$ 10,558	\$ 6.1922
March 2023- Withdrawals	1.040	(762,245)	(732,928)	\$ (4,538,431)	\$ 6.1922
April 2023- Injections	1.040	35,975	34,591	\$ 59,355	\$ 1.7159
April 2023- Withdrawals	1.040	(12,223)	(11,753)	\$ (20,167)	\$ 1.7159
May 2023 - Injections	1.040	641,524	616,850	\$ 998,067	\$ 1.6180
May 2023 - Withdrawals	1.040	(122,841)	(118,116)	\$ (191,112)	\$ 1.6180
June 2023- Injections	1.040	945,084	908,735	\$ 1,231,795	\$ 1.3555
June 2023- Withdrawals	1.040	(101,600)	(97,692)	\$ (132,422)	\$ 1.3555
July 2023- Injections	1.040	1,165,361	1,120,539	\$ 1,719,976	\$ 1.5350
July 2023- Withdrawals	1.040	(7,679)	(7,384)	\$ (11,334)	\$ 1.5350
August 2023- Injections	1.040	1,089,516	1,047,612	\$ 1,503,579	\$ 1.4352
August 2023- Withdrawals	1.040	(5,936)	(5,708)	\$ (8,192)	\$ 1.4352
BALANCE-END OF PERIOD			4,121,365	\$ 9,073,667	
Avg Cost of Stored Gas			\$ 2.2018		

COMBINED Gas Storage Injections/(Withdrawals)					
	BTU Factor	DTH	MCF	AMOUNT (\$)	\$ Per MCF
BALANCE AUGUST 2022			20,309,651	135,584,407	\$ 6.1509
September 2022 - Injections	1.042	3,588,889	3,441,593	\$ 30,475,749	\$ 8.8551
September 2022 - Withdrawals	1.042	(29,597)	(28,394)	\$ (257,665)	\$ 9.0747
October 2022 - Injections	1.040	3,161,223	3,078,729	\$ 16,233,585	\$ 5.2728
October 2022 - Withdrawals	1.040	(428,025)	(411,562)	\$ (2,149,136)	\$ 5.2219
November 2022 - Injections	1.040	542,671	521,799	\$ 3,649,795	\$ 6.9946
November 2022 - Withdrawals	1.040	(2,733,873)	(2,628,725)	\$ (17,868,427)	\$ 6.7974
December 2022- Injections	1.040	605,993	582,685	\$ 4,229,662	\$ 7.2589
December 2022- Withdrawals	1.040	(4,491,817)	(4,319,055)	\$ (30,282,978)	\$ 7.0115
January 2023- Injections	1.040	232,432	223,493	\$ 1,588,704	\$ 7.1085
January 2023 - Withdrawals	1.040	(5,723,776)	(5,503,631)	\$ (38,881,749)	\$ 7.0647
February 2023- Injections	1.040	129,908	124,911	\$ 974,965	\$ 7.8053
February 2023- Withdrawals	1.040	(3,914,565)	(3,764,005)	\$ (28,182,815)	\$ 7.4875
March 2023 - Injections	1.040	3,101	2,982	\$ 19,659	\$ 6.5924
March 2023- Withdrawals	1.040	(4,510,897)	(4,341,690)	\$ (30,257,557)	\$ 6.9691
April 2023- Injections	1.040	1,339,841	1,288,308	\$ 2,828,663	\$ 2.1956
April 2023- Withdrawals	1.040	(457,872)	(440,262)	\$ (966,691)	\$ 2.1957
May 2023 - Injections	1.040	3,225,239	3,101,191	\$ 6,336,280	\$ 2.0432
May 2023 - Withdrawals	1.040	(505,316)	(485,880)	\$ (981,343)	\$ 2.0197
June 2023- Injections	1.040	3,899,493	3,749,513	\$ 5,900,229	\$ 1.5736
June 2023- Withdrawals	1.040	(40,731)	(39,164)	\$ (36,239)	\$ 0.9253
July 2023- Injections	1.040	4,343,454	4,176,398	\$ 6,516,945	\$ 1.5604
July 2023- Withdrawals	1.040	(74,871)	(71,992)	\$ (112,753)	\$ 1.5662
August 2023- Injections	1.040	2,157,579	2,074,596	\$ 3,411,652	\$ 1.6445
August 2023- Withdrawals	1.040	(73,655)	(70,822)	\$ (129,170)	\$ 1.8239
BALANCE-END OF PERIOD			20,570,669	\$ 67,643,771	
Avg Cost of Stored Gas			\$ 3.2886		

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

RR 46. Please provide a comparison between actual and budgeted O&M expenses by budget cost element for the historical test year and explain any budget variances of 10 percent or more.

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Charge Type	Actual	Plan	Variance	%
Salaries, Wages & Benefits	\$ 114,661,954	\$ 121,460,301	\$ 6,798,347	5.6%
Other Employee Related Expenses	\$ 833,774	\$ 1,191,199	\$ 357,425	30.0%
Outside Services	\$ 60,150,343	\$ 55,192,338	\$ (4,958,004)	-9.0%
Materials & Supplies Expense	\$ 11,938,292	\$ 13,153,075	\$ 1,214,783	9.2%
Injuries, Damage & Insurance	\$ 8,174,711	\$ 11,225,350	\$ 3,050,638	27.2%
Dues & Subscriptions	\$ 917,478	\$ 1,207,510	\$ 290,032	24.0%
Rent Expense	\$ 5,682,955	\$ 6,470,607	\$ 787,652	12.2%
Permits & Fees	\$ 1,165,857	\$ 1,340,158	\$ 174,301	13.0%
Utilities	\$ 3,811,890	\$ 4,109,007	\$ 297,117	7.2%
Miscellaneous	\$ (28,553,728)	\$ (30,528,270)	\$ (1,974,542)	6.5%
Uncollectable Accounts	\$ 18,605,377	\$ 16,327,542	\$ (2,277,835)	-14.0%
Total O&M*	\$ 197,388,903	\$ 201,148,816	\$ 3,759,913	1.9%

* includes Rider Expenses

Explanation of Variances of 10% or more:

Other Employee Related Expenses

Switch from MetLife to NYLife in 2022. Premium went down with switch. In addition, timing of staffing levels built into budget.

Injuries, Damage & Insurance

Favorable premiums and claims timing

Dues & Subscriptions

Timing of payments to various organizations/associations

Rent Expense

Reallocation of costs related to Essential employees (2023). 225 North Shore lease buyout (2022)

Permits & Fees

Delta reg fee planned in permits & fees, hitting in TOTI (2022)

Uncollectable Accounts

Higher revenue, lower rates

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

RR 47. Please provide the most recent actual number of eligible participants in each of the employee medical and dental plans reflected in the Company's filing.

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The Company does not track the number of eligible participants in the employee medical and dental plans. All employees and their families are eligible to participate in these plans and the actual number of participants is reflected in the Company's filing.

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

RR 48. Please provide workpapers showing the derivation of future test year Social Security and Medicare FICA taxes based on future test year labor expense. Identify both the total and O&M amounts.

* * * * *

Exhibit No. 6, Schedule 2 includes the derivation of Social Security and Medicare taxes for both the Peoples Natural Gas Division and Peoples Gas Division.

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

RR 49. Please provide workpapers showing the derivation of future test year federal and state unemployment taxes. Show both the total O&M amounts.

* * * * *

Exhibit No. 6, Schedule 2 includes the derivation of federal and state unemployment taxes for both the for the Peoples Natural Gas Division and Peoples Gas Division.

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

RR 50. Please provide workpapers showing the derivation of future test year capital stock taxes.

* * * * *

Not applicable to either the Peoples Natural Gas or Peoples Gas Divisions. The future test year capital stock tax rate is zero.

Peoples Natural Gas Company LLC
Combined
§ Exhibit VI.II

RR 51. If applicable, please provide a copy of the billing and payment terms for all contracts between the Company and its parent or an affiliated company for services. Further, to the extent that the parent of affiliated company provides service to non-affiliated companies, please provide the corresponding billing and payment terms.

* * * * *

On January 16, 2019, the Public Utility Commission (the “Commission”) approved the Second Amended Operational Service Agreement filed by Peoples Natural Gas Company LLC (“Peoples”) and Peoples Gas Company LLC (“Peoples Gas”) on February 23, 2018, as an affiliated interest agreement. This agreement replaced the first Amended Operational Service Agreement that was approved on July 19, 2016 and docketed at G-2012-2290018.

On November 9, 2022, Peoples Natural Gas Company LLC (“Peoples Natural”) requested approval of an affiliated interest agreement between Peoples Natural Gas Company LLC (“Peoples Natural”), Peoples Gas Company LLC (“Peoples”) and PNG Companies LLC (“PNG”) for the provision of various administrative and management services by PNG to Peoples. This agreement replaces the service agreement approved in Docket No. G-2018-3000126. The agreement, which was docketed at G-2022-3036720, has been approved by the Commission.

On November 10, 2022, Peoples Gas Company LLC (“Peoples”) filed a revised affiliate interest agreement between Peoples Gas Company LLC and PNG Companies LLC to withdraw this agreement since as of January 1, 2023, Peoples Gas Company LLC no longer exists as a legal entity due to the merger of the companies. This request was approved in Docket No. G-2022-3036737.

Second Amended Operational Service Agreement

This Second Amended Operational Service Agreement ("Agreement") is entered into as of the 1st day of January, 2018, by and among Peoples Gas Company LLC (formerly Peoples TWP LLC), a Pennsylvania limited liability company ("Peoples Gas"), PNG Gathering LLC, a Delaware limited liability company ("Gathering"), Peoples Natural Gas Company LLC, a Pennsylvania limited liability company ("Peoples Natural") and Peoples Gas WV LLC, a West Virginia limited liability company ("Peoples WV")(collectively, Peoples Gas, Gathering, Peoples Natural and Peoples WV may hereinafter be referred to as the "Parties").

WHEREAS, Peoples Gas is a public utility certificated by the Pennsylvania Public Utility Commission ("PUC") that provides natural gas service to approximately 60,900 customers in all or a portion of the following Pennsylvania counties: Allegheny, Armstrong, Beaver, Butler, Cambria, Clarion, Clearfield, Indiana, Jefferson, and Westmoreland;

WHEREAS, Gathering is a Delaware company that owns the Goodwin and Tombaugh gathering pipeline systems located in Greene and Washington Counties that aggregate producer supplies and deliver gas to approximately 1,500 Peoples - Equitable Division field line customers;

WHEREAS, Peoples Natural is a public utility certificated by the PUC that provides natural gas service to approximately 625,000 customers in all or a portion of the following Pennsylvania counties: Allegheny, Armstrong, Beaver, Blair, Butler, Cambria, Clarion, Fayette, Greene, Indiana, Jefferson, Lawrence, Mercer, Somerset, Venango, Washington, and Westmoreland;

WHEREAS, Peoples WV is a public utility certificated by the Public Service Commission of West Virginia ("PSC") that provides natural gas service to approximately 12,700 customers in all or a portion of the following counties in West Virginia: Barbour, Braxton, Clay, Doddridge, Gilmer, Harrison, Lewis, Marion, Marshall, Monongalia, Ritchie, Taylor, Tyler, Upshur and Wetzel;

WHEREAS, each of Peoples Gas, Gathering, Peoples Natural and Peoples WV is a direct subsidiary of PNG Companies LLC (attached hereto as Exhibit I is an organizational chart);

WHEREAS, all of the unionized operating employees of Peoples Natural and Peoples Gas have been integrated into a single union, and in order to maximize operating efficiency, all operating employees in Pennsylvania are to become employees of Peoples Natural; and

WHEREAS, each of Peoples Gas, Gathering, Peoples Natural and Peoples WV believes that it is in its interest to provide for an arrangement whereby Peoples Gas, Gathering and Peoples WV may, from time to time and at their option, agree to purchase services related to gas operations, as described in Exhibit II ("Operational Services"), from Peoples Natural; and

WHEREAS, the purchaser of such services may sometimes hereinafter be referred to as "the receiving company" and the seller of such services may sometimes hereinafter be referred to as "the providing company."

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

- I. OPERATIONAL SERVICES. The providing company hereby offers to supply Operational Services to the receiving company consisting of the services set forth in Exhibit II hereof. Such Operational Services are and will be provided to the receiving company only at the request of the receiving company.
- II. PERSONNEL. The providing company will provide services by utilizing the services of such operating personnel and other persons as have the necessary qualifications.
- III. COMPENSATION AND ALLOCATION. The providing company will provide such services at cost and directly bill the receiving company. Exhibit II hereof contains rules for determining costs for the providing company.
- IV. TERMINATION AND MODIFICATION.
 - A. This Agreement shall be in full force and effect as of the date of execution, subject to any necessary approval of governmental agencies having jurisdiction over this matter, and shall continue until terminated by any of the Parties hereto giving the other Party ninety days written notice of termination; provided, however, that this Agreement shall terminate immediately with regard to any Party as of the date such Party ceases to be affiliated with the other Parties. This Agreement shall also be subject to termination at any time, without notice, if and to the extent performance under this Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or more of the Parties. The Parties' obligations under this Agreement, which by their nature are intended to continue beyond the termination or expiration of this Agreement, shall survive such termination or expiration.
 - B. Service Requests. A receiving company requesting Services will prepare a Service Request on or before December 1st of each year listing the Services to be provided by the providing company in the coming year and any special arrangements related to the provision of such Services for the coming year,

based on the Services provided during the preceding year. The receiving company and providing company may supplement the Service Request during the year to reflect any additional or special Services that receiving company wishes to obtain from the providing company, and the arrangements relating thereto.

C. **Modification of Other Terms and Conditions.** No other amendment, change or modification of this Agreement shall be valid, unless made in writing and signed by the Parties hereto; provided, however, that all amendments, changes, and modifications must be approved as necessary by any governmental agency having jurisdiction.

V. **NOTICE.** All notices, requests and other communications shall be deemed to have been duly given or delivered if transmitted by personal service or, if mailed, postage prepaid, return receipt requested, to the following addresses:

To Peoples Gas:

Vice President, Operations
Peoples Gas Company LLC
205 N. Main Street
Butler, PA 16001

To PNG Gathering:

President
PNG Gathering LLC
375 North Shore Drive, Suite 600
Pittsburgh, PA 15212

To Peoples Natural:

President
Peoples Natural Gas Company LLC
375 North Shore Drive, Suite 600
Pittsburgh, PA 15212

To Peoples WV:

President
Peoples Gas WV LLC
375 North Shore Drive, Suite 600
Pittsburgh, PA 15212

- VI. GOVERNING LAW. The construction and interpretation of the terms and provisions of this Agreement shall be in accordance with and governed by the laws of the Commonwealth of Pennsylvania.
- VII. COMPLIANCE WITH LAW AND REGULATIONS. Unless specifically exempted, this agreement will be performed in full conformance with all applicable federal, state, and local labor and employment laws and regulations.
- VIII. ENTIRE AGREEMENT. This Agreement, together with its exhibits and appendix, constitutes the entire understanding and agreement of the Parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective Parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.
- IX. WAIVER. No waiver by any Party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.
- X. ASSIGNMENT. This Agreement shall inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns. No assignment of this Agreement or any Party's rights, interests or obligations hereunder may be made without the other Parties' consent, which shall not be unreasonably withheld, delayed or conditioned.
- XI. FORCE MAJEURE. It is agreed that, in the event a *force majeure* renders any Party wholly or partially unable to carry out its obligations under this Agreement, other than its obligations to make payments on money due incident to performance hereunder, the obligation of the Party so affected shall be suspended during the continuance of any such liability. The Party claiming a *force majeure* shall remedy the condition and resume performance with all reasonable dispatch. "*Force Majeure*" shall mean acts of God, strikes, lockouts or other industrial disturbances; acts of the public enemy, wars, blockages,

boycotts, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints (either economic or physical) of government, rulers and people, civil disturbances, explosions, governmental regulations, curtailment or other inability to obtain required governmental permits and other causes, whether of the kind herein enumerated or otherwise, not within the reasonable control of a Party, and which by the exercise of reasonable diligence such Party is unable to prevent or overcome; provided that the settlement of strikes or lockouts by a Party to this Agreement shall be entirely within the discretion of the Party to the Agreement having the difficulty, and the above requirements that any event of *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by a Party to this Agreement when such course is deemed inadvisable in the discretion of the Party to the Agreement having the difficulty.

- XII. SEVERABILITY. If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.
- XIII. REPRESENTATIONS. By their execution hereof, the Parties represent and warrant that they are authorized to enter into this Agreement, that it does not conflict with any contract, lease, instrument, or other obligation, that it represents their valid and binding obligation, enforceable in accordance with its terms, and that each Party has all legal power and authority to own and use its properties and to transact the business in which it engages or proposes to engage, and has all governmental authorizations necessary and required therefor.
- XIV. CONFIDENTIALITY. A Party shall hold, and shall cause its Non-Party Affiliates to hold, in confidence any information concerning the affairs of the other Party that it has reason to believe is reasonably considered by the other Party, or a Non-Party Affiliate of the other Party, to be confidential and shall not (except as required by law or regulatory authority, subject to available confidentiality protections) disclose, publish, or make use of such information without the consent of the other Party.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

Peoples Gas Company LLC:

By: Joseph Meyer

Its: Sr. Vice President & COO

Attest:

W.H. Roberts II

PNG Gathering LLC:

By: R.W. RL

Its: V.P. Construction & Engineering

Attest:

W.H. Roberts II

Peoples Natural Gas Company LLC:

By: Joseph Meyer

Its: Sr. Vice President & COO

Attest:

W.H. Roberts II

Peoples Gas WV LLC:

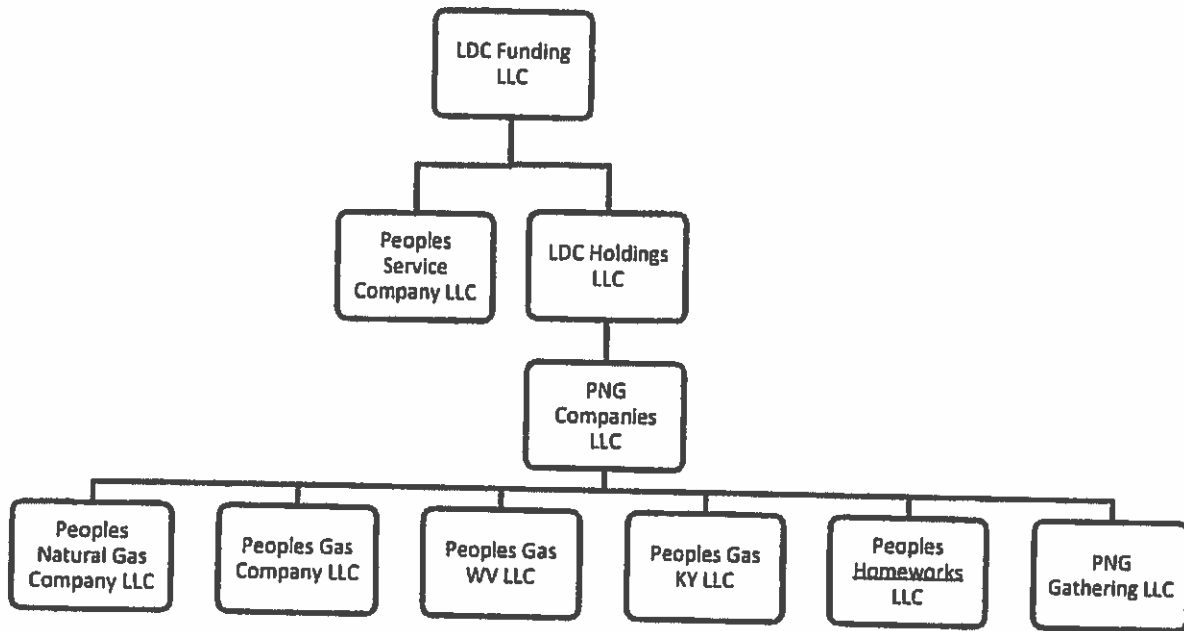
By: R.W. RL

Its: V.P. Construction & Engineering

Attest:

W.H. Roberts II

EXHIBIT I



I. OPERATIONAL SERVICES AND COST ALLOCATION

1. As used herein, "Operational Services" refers to, but is not limited to, the list of services set forth in Attachment A. All such services shall be charged based upon the Direct Charge method where services are provided for capitalized projects, special projects requested by a receiving company or where current allocations are not representative of current efforts. In all other instances services shall be allocated as identified in Attachment A. Allocated charges will be determined by multiplying the non-directly charged costs of service by the ratio of the applicable allocation basis for the receiving company to the total application basis for all parties opting for service under this Agreement, as set forth in Attachment A.
2. All Operational Services rendered under and in accordance with this Agreement shall be provided at cost without mark-up and directly billed to the receiving company. The cost of rendering such services shall include: (1) a directly charged or allocated portion of the salaries and wages of employees of the providing company determined as set forth above; (2) the cost of employees' benefits, payroll taxes and compensated absences attributable to salaries and wages billed under (1), above; (3) a directly charged or allocated portion of all other out-of-pocket operating costs, including expenses for transportation tolls, and other expenses incurred by the providing company or its employees in connection with the performance of services under this Agreement; (4) the allocated costs of materials and supplies furnished by the providing company in connection with the performance of services under this Agreement; and (5) administrative and general costs attributable to services performed under this Agreement.
3. Upon request, the providing company shall provide to the receiving company proof of the costs of services.
4. The providing company shall render monthly statements to the receiving company for services supplied under this Agreement. Such statements shall include the costs of all services supplied thereunder during the preceding calendar month. All statements so tendered will be due and payable upon receipt.

Services and Allocation Factors

Attachment A to Exhibit II

Service	Description of Services	Function	Allocation Basis
Operations - Field Operations	Manage and Supervise in the study, planning, and operation of plant facilities of Affiliated Companies as a whole, and advise, assist and manage the planning, operations, maintenance, environmental (identifying, managing and remediating environmental	Compliance Corrosion Damage Prevention Leak Survey Pipeline Maintenance Pressure	Miles (ft) of Pipeline
Operations - Measurement	Manage, Supervise, Advise and assist in the study, planning, and operation of measurement and demarcation facilities of the Affiliated Companies.	Demarcation and Measurement standards	Throughput
Operations - Construction	Manage, Supervise, Advise and assist in the study, planning, engineering (including maps and records), and construction of plant	Design Engineering Pipeline Replacement	Capital Budget
Operations - Field Customer Service	Manage, Supervise, advise and assist in the study, planning, and operation of field customer service activities	Field Customer Service	Customers
Operations - Compression	Manage, Supervise, Advise and assist in the study, planning, and operation of compression facilities of the Affiliated Companies.	Compression	Number of Stations

SERVICE AGREEMENT

BETWEEN

PEOPLES NATURAL GAS COMPANY LLC

AND

PNG COMPANIES LLC

Dated November 9, 2022

SERVICE AGREEMENT

This Service Agreement ("Agreement") is entered into as of the 8th day of November 2022, by and between Peoples Natural Gas Company LLC ("Peoples Natural") and PNG Companies LLC ("PNG") (collectively, Peoples Natural and PNG may hereinafter be referred to as the "Parties").

WHEREAS, Peoples Natural is a public utility certificated by the Pennsylvania Public Utility Commission that provides natural gas service to approximately 635,000 customers in all or a portion of the following Pennsylvania counties: Allegheny, Armstrong, Beaver, Blair, Butler, Cambria, Clarion, Fayette, Greene, Indiana, Jefferson, Lawrence, Mercer, Somerset, Venango, Washington, and Westmoreland;

WHEREAS, Peoples Natural is, as shown on the organizational chart attached hereto as **Exhibit A**, a wholly-owned direct subsidiary of PNG, a Delaware limited liability company, which in turn is a wholly-owned direct subsidiary of LDC Funding LLC ("Funding"), a Delaware limited liability company; and LDC Funding LLC is a wholly-owned direct subsidiary of Essential Utilities, Inc.;

WHEREAS, PNG will be staffed with employees who are presently employed by Peoples Natural or Peoples Gas Company LLC ("Peoples Gas") and who will transition to employment by PNG to efficiently manage PNG's provision of shared services;

WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby Peoples Natural may agree to purchase certain administrative, management, and other services as described in **Exhibit B** from PNG as Peoples Natural may choose at cost as determined in accordance with this Agreement;

WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby PNG may agree to purchase certain services as described in **Exhibit B** from Peoples Natural as PNG may choose at cost as determined in accordance with this Agreement;

WHEREAS, the Parties believe that it is in their interest that PNG act as counter-party to Peoples Natural for the exchange of certain services as described in **Exhibit B** between Peoples Natural and affiliates of PNG that are not a party to this Service Agreement but have entered into the same form of service agreement with PNG ("Non-Party Affiliates") and that are listed in **Exhibit C**; and

WHEREAS, the Parties agree that certain Non-Party Affiliates have contracted to receive services with PNG. Those Non-Party Affiliates are listed in **Exhibit C**.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION OF SERVICES.

PNG agrees to provide certain administrative, management or other services to Peoples Natural as described in **Exhibit B**. Such services shall be provided to Peoples Natural at the request of Peoples Natural.

Peoples Natural agrees to provide services to PNG as described in **Exhibit B**. Such services shall be provided to PNG at the request of PNG.

PNG agrees to act as counter-party to Peoples Natural for services, as described in **Exhibit B**, exchanged between Peoples Natural and PNG's Non-Party Affiliates. PNG must pass-through the charges for such services at cost without mark-up. For simplicity of billing, Peoples Natural may directly bill Non-Party Affiliates for services rendered. PNG shall provide to Peoples Natural or to PNG's Non-Party Affiliates, as the case may be, upon request, proof of the costs of such services.

A Party purchasing services is hereinafter referred to as the "Client Company" and a Party providing services is hereinafter the "Service Company." **Exhibit B** hereto lists and describes the administrative, management or other services that are available from Peoples Natural and PNG (hereinafter, the "Services").

2. PERSONNEL.

In order to provide the Services, PNG will employ executive officers, accountants, financial advisers, technical advisers, attorneys, and other persons with the necessary qualifications. If necessary, the Parties may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

The Service Company shall directly assign the costs for such Services to the Client Company where Services are for capitalized projects, are provided for a special project requested by a Client Company, or where current allocations are not representative of current efforts. In all other instances, such costs shall be allocated as indicated in **Exhibit B**.

4. TERMINATION

This Agreement shall be in full force and effect as of the date of execution, subject to any necessary approval of governmental agencies having jurisdiction over this matter, and shall continue until terminated by any Party hereto giving the other Party one year written notice of termination; provided, however, that this Agreement shall terminate immediately with regard to any Party as of the date such Party ceases to be affiliated with the other Party. This Agreement shall also be subject to termination, without notice, if and to the extent performance under this Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state

or federal regulatory agency having jurisdiction over one or more of the Parties. The Parties' obligations under this Agreement, which by their nature are intended to continue beyond the termination or expiration of this Agreement, shall survive such termination or expiration.

5. SERVICE REQUESTS.

A Client Company requesting Services will prepare a Service Request on or before December 1st of each year listing the Services to be provided by the Service Company in the coming year and any special arrangements related to the provision of such Services for the coming year, based on the Services provided during the preceding year. The Client Company and Service Company may supplement the Service Request during the year to reflect any additional or special Services that Client Company wishes to obtain from the Service Company, and the arrangements relating thereto.

6. BILLING AND PAYMENT.

As soon as practical after the last day of each month, a billing shall be rendered for all amounts due for Services and expenses for such period, computed pursuant to this Agreement. All amounts so billed shall be paid within 30 days. Payment for Services provided shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of Client Company and Service Company. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the due date of the bill until payment at a rate equal to the prime rate on the due date. The Parties shall keep their books and records available at all reasonable times for inspection by representatives of the other Party or by regulatory bodies having jurisdiction over them and, upon request, shall furnish any and all information required with respect to the services rendered, the costs thereof, and the allocation of costs among all Parties to this Agreement.

7. NOTICE.

All notices, requests and other communications shall be deemed to have been duly given or delivered if transmitted by personal service or, if mailed, postage prepaid, return receipt requested, to the following addresses:

If to Peoples Natural:

President
Peoples Natural Gas Company LLC
375 North Shore Drive
Pittsburgh, PA 15212

If to PNG:

President
PNG Companies LLC
375 North Shore Drive
Pittsburgh, PA 15212

8. GOVERNING LAW.

The construction and interpretation of the terms and provisions of this Agreement shall be in accordance with and governed by the laws of the Commonwealth of Pennsylvania.

9. COMPLIANCE WITH LAW AND REGULATIONS.

Unless specifically exempted, this Agreement will be performed in full conformance with all applicable federal, state, and local labor and employment laws and regulations.

10. MODIFICATION.

No amendment, change, or modification to this Agreement shall be valid, unless made in writing and signed by all Parties hereto; provided however that all amendments, changes, and modifications must be approved as necessary by any governmental agencies having jurisdiction.

11. PARTICIPATION BY ADDITIONAL NON-PARTY AFFILIATES.

Notwithstanding anything to the contrary contained herein, PNG may enter into service agreements with additional Non-Party Affiliates, without the consent of Peoples Natural and without modification of this Agreement, provided that: (a) the agreement with the new Non-Party Affiliate contains the same material terms and conditions as the instant Agreement (including modifications pursuant to Section 10 above), including but not limited to the cost allocation factors contained **Exhibit B** attached hereto; and (b) the agreement with the new Non-Party Affiliate does not result in increased costs for Peoples Natural.

The Non-Party Affiliates that have contracted to receive services with PNG are listed in **Exhibit C**. Peoples Natural will update this list as Non-Party Affiliates with PNG change.

12. ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the Parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective Parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.

13. WAIVER.

No waiver by either party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

14. FORCE MAJEURE.

It is agreed that, in the event a *force majeure* renders any Party wholly or partially unable to carry out its obligations under this Agreement, other than its obligations to make payments on money due incident to performance hereunder, the obligation of the Party so affected shall be suspended during the continuance of any such liability. The Party claiming a *force majeure* shall remedy the condition and resume performance with all reasonable dispatch. "*Force Majeure*" shall mean acts of God, strikes, lockouts or other industrial disturbances; acts of the public enemy, wars, blockages, boycotts, insurrections, riots, epidemics, landslides, lightening, earthquakes, fires, storms, floods, washouts, arrest and restraints (either economic or physical) of government, rulers and people, civil disturbances, explosions, governmental regulations, curtailment or other inability to obtain required governmental permits and other causes, whether of the kind herein enumerated or otherwise, not within the reasonable control of a Party, and which by the exercise of reasonable diligence such Party is unable to prevent or overcome; provided that the settlement of strikes or lockouts by a Party to this Agreement shall be entirely within the discretion of the Party to the Agreement having the difficulty, and the above requirements that any event of *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by a Party to this Agreement when such course is deemed inadvisable in the discretion of the Party to the Agreement having the difficulty.

15. ASSIGNMENT.

This Agreement shall inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns. The rights, interests, or obligations hereunder and under any agreements with third parties may be assigned between Peoples Natural, PNG, and Non-Party Affiliates through mutual consent, which consent shall not be unreasonably withheld, delayed, or conditioned.

16. SEVERABILITY.

If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

17. REPRESENTATIONS.

By their execution hereof, the Parties represent and warrant that they are authorized to enter into this Agreement, that it does not conflict with any contract, lease, instrument, or other obligation, that it represents their valid and binding obligation, enforceable in accordance with its terms, and that each Party has all legal power and authority to own and use its properties and to transact the business in which it engages or proposes to engage, and has all governmental authorizations necessary and required therefor.

18. CONFIDENTIALITY.

A Party shall hold, and shall cause its Non-Party Affiliates to hold, in confidence any information concerning the affairs of the other Party that it has reason to believe is reasonably considered by the other Party, or a Non-Party Affiliate of the other Party, to be confidential and shall not (except as required by law or regulatory authority, subject to available confidentiality protections) disclose, publish, or make use of such information without the consent of the other Party.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives, effective as of the 8th day of November, 2022.

PNG Companies LLC

Peoples Natural Gas Company LLC

By: Michael Hanan

By: Michael Hanan

EXHIBIT A

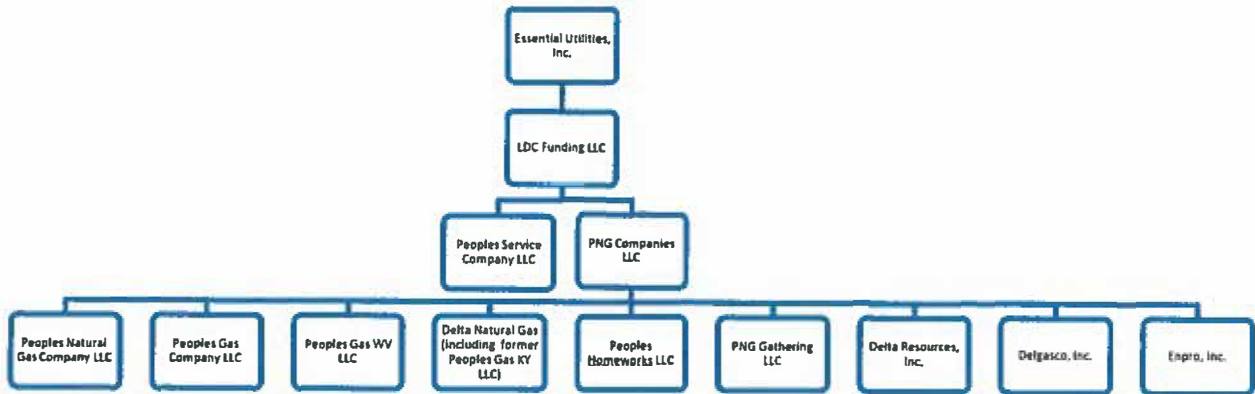


EXHIBIT B

DESCRIPTION OF SERVICES AND ALLOCATION METHODOLOGIES

This Exhibit provides a description of all products and services provided under the Service Agreement between Peoples Natural Gas Company LLC and PNG Companies LLC (“Agreement”) and the cost allocation methodologies to be used in connection therewith. As used herein, the term “Service Company” refers to the company providing services and the term “Client Company” refers to the company receiving services.

DESCRIPTIONS OF PRODUCTS AND SERVICES

PNG Companies LLC (“PNG”) agrees to provide services to Peoples Natural Gas Company LLC (“Peoples Natural”) at the request of Peoples Natural. PNG shall act as counter-party to Peoples Natural where such services are provided by PNG’s Non-Party Affiliates to Peoples Natural. All such services, as may be amended from time to time, shall be charged based upon the Direct Charge method where services are provided for capitalized projects, special project requested by a Client Company or where current allocations are not representative of current efforts. In all other instances the cost of services shall be allocated as identified in **Attachment 1**. PNG shall pass-through the charges for services rendered by PNG’s Non-Party Affiliates to Peoples Natural at cost without mark-up. PNG shall provide to Peoples Natural, upon request, proof of the costs of services.

All services set forth in **Attachment 1**, with the exception of services provided through Peoples Natural’s IT system investments which will remain at Peoples Natural, will be provided by PNG. For services provided through Peoples Natural’s IT system investments, PNG shall act as counter-party to Peoples Natural where such services are provided by Peoples Natural to PNG’s Non-Party Affiliates. PNG shall pass-through the charges for services rendered by Peoples Natural to PNG’s Non-Party Affiliates at cost without mark-up. For simplicity of billing, Peoples Natural may directly bill Non-Party Affiliates for services rendered. Peoples Natural shall provide to PNG, upon request, proof of the costs of services.

COST OF SERVICES AND ALLOCATION METHODOLOGIES

- I. The costs of services provided by Service Company will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The costs of services provided by the Service Company that cannot be charged directly to the Client Company receiving the service will be allocated among the Client Companies by utilizing one of the methods described below that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the Service.

- II. The costs of rendering service by Service Company will include all costs of doing business. Costs of doing business include, as applicable, wages and salaries of employees and related fringe benefit expenses (such as health care, life insurance, payroll taxes, pensions and other employee welfare expenses), equipment, tooling, materials, subcontract costs, overheads, cost of capital and taxes. The investment in IT systems to provide services will remain at Peoples Natural and the associated costs will be charged to the Client Companies. The costs of such investment shall include depreciation, return on the investment and associated taxes. The rate of return used to calculate the return costs shall be based on the rate of return approved in Peoples Natural's most recent base rate case. If a rate of return is not available in Peoples Natural's rate case, the cost of capital used in Peoples Natural's currently effective DSIC tariff will be used.
- A. Service Company will maintain a separate record of each department's costs of rendering services. The costs of services of each department will include:
1. those expenses that are directly attributable to such department, and
 2. an appropriate portion of those office and housekeeping expenses that are not directly attributable to a department but which are necessary to the operation of such department (excluding building rents and other facilities charges), which shall be allocated to the department in accordance with the allocation procedures set forth in Section VII.
- B. The costs of rendering services of a department will not include:
1. those incremental out-of-pocket expenses that are incurred for the direct benefit and convenience of an individual Client Company or group of Client Companies,
 2. Service Company overhead expenses that are attributable to maintaining the corporate existence of Service Company (including building rents and other facilities charges), and all other incidental overhead expenses including those auditing fees, internal auditing department expenses and accounting department expenses attributable to Service Company.
- C. Service Company will establish annual budgets for controlling the expenses of each department and for determining estimated costs to be included in interim monthly billing.
- III. The charges to a Client Company that are to be computed pursuant to the Direct Charge Method will be determined by multiplying the hours reported by employees in rendering such service by the hourly rates applicable to such employees. When such employees render service that is to be allocated as identified in **Attachment 1**, the charge to each Client Company will be determined by multiplying non-directly charged costs of the department by the ratio of the applicable allocation basis for the receiving company to the

total application basis for all parties to this agreement, allocation set forth in **Attachment 1**.

- IV. To the extent appropriate and practical, the foregoing computations of hourly rates and charges may be determined for groups of employees within reasonable salary range limits.
- V. Those expenses of the Service Company that are not included in the annual expense of a department under Section II. above will be charged to Client Companies receiving service as follows:
 - A. Incremental out-of-pocket costs incurred for the direct benefit and convenience of a Client Company will be charged directly to such Client Company. Such costs incurred for a group of Client Companies will be allocated on the basis of the appropriate formula set forth in Attachment 1.
 - B. Service Company overhead expenses referred to in Section II. above will be charged to the Client Company either on the proportion of direct charges to that Client Company or, if such allocation is not possible, under the allocation formulas set forth in Section VII. of this Exhibit.
- VI. Monthly bills will be issued for the Services rendered to the Client Company on an actual basis. However, if such actual information is not available at the time of preparation of the monthly bill, estimates may be used. Estimates will normally be predicated on service department budgets and estimated productive hours of employees for the year. At the end of each quarter, estimated figures will be revised and adjustments will be made in amounts billed to give effect to such revision.
- VII. The following tables describe the services and basis for allocation (by Service Department and Function) that shall be used to allocate the costs of services, which are not directly charged, to individual Client Companies. PNG may enter into other service agreements without modification of this **Exhibit B** and **Attachment 1** in accordance with Section 11 of the Agreement.

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Accounting	Provide the organization, direction and resources to Affiliated Companies for accounting matters, including the development of accounting practices, procedures and controls, the maintenance of the general ledger and related subsidiary systems such as fixed assets, the preparation and analysis of financial reports, and the processing of certain accounts such as accounts payable and accounts receivable. Coordinate the examination of accounting records with the independent public accountants.	General Accounting	O&M less purchased gas expense; Fixed Assets added, retired or transferred; Accounts Payable documents processed)
		Fixed Assets	Fixed Assets added, retired or transferred
		Accounts Payable	Accounts Payable documents processed
Auditing	Periodically audit the accounting and other records and processes maintained by Affiliated Companies. The audit staff will report on their examination and submit recommendations, as appropriate, on improving methods of internal control and accounting procedures. Interact with and report to the Risk & Audit Committee regarding internal audit results and Risk Register analysis.	Auditing	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Budgets and Financial Strategy	Provide the organization, direction and resources to Affiliated Companies for the study, planning and reporting of 5-year financial business plan and financial strategy, O&M and capital expenditures, economic analyses, special projects and benchmarking. Coordinate information and activities among parent company and Board of Directors. Support Board of Directors meetings through preparation of various management reports.	Budgets and Financial Strategy	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Business Operations	Perform general business and operations support services, including business, plant and facilities operation, maintenance and management including physical security, fleet, mail services, and record retention	Facilities	Office Square Footage
		Fleet	Number of Vehicles
		All Other	Employees
Community Relations	Formulate and assist with public relations, advertising, and external/internal communications programs and with the administration of corporate contribution and community affairs programs.	Community Relations	Customers
Customer Services	Provide organization, direction, resources and systems dedicated to customer service, including billing, remittance, credit, collections, customer relations, call centers and metering.	Customer Services	Customers

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Executive	Direct and advise Affiliated Companies in the solution of major problems and in the formulation and execution of the general plans and policies of Affiliated Companies. Advise and direct Affiliated Companies as to operations, issues arising out of or required by the various Federal and State regulatory requirements, business, public utilities and corporation laws, the selection of management and administrative personnel, the representation of Affiliated Companies before regulatory bodies, proposals for capital expenditures, budgets, financing, acquisition and disposition of properties, expansion of business, rate structures, public relationships and other related matters.	Executive	O&M less purchased gas expense; capex - Adj for CEO (Previous year's services billed for future periods)
Gas Control	Provide monitoring of the flow and control of the Affiliated Companies' operating systems.	Gas Control	Miles of Pipe
Gas Supply (Planning/Gas Supply Local Production)	Direct and advise Affiliated Companies in all matters relating to Gas Supply including gas supply planning, supply portfolio design, interstate and local gas acquisition, gas hedging, gas scheduling, contract support and regulatory support.	Gas Supply Planning	System Throughput
		Local Production	PO Taps
Human Resources	Provide the organization, direction and resources to Affiliated Companies for the formulation and administration of human resources policies and programs relating to the Affiliated Companies' payroll, labor relations, personnel administration, training, wage and salary administration and employee services and health and worker's compensation. Direct and administer all medical and health activities of Affiliated Companies. Provide central administration for employee benefit and pension plans of Affiliated Companies. Advise and assist Affiliated Companies in the administration of such plans and prepare and maintain records of employee and company accounts under the said plans, together with such statistical data and reports as are pertinent to the plans.	Human Resources	Employees
Information Technology, Electronic Transmission and Computer Services (Applications; Telecommunications)	Provide the organization and resources for the operation of an information technology function including the development, implementation and operation of a centralized data processing facility and the management of a telecommunications network. This function includes the central processing of computerized applications and support of individual applications in Affiliated Companies. Develop, implement, and process those computerized applications for Affiliated Companies that can be economically best accomplished on a centralized basis.	Information Technology, Electronic Transmission and Computer Services (Applications; Telecommunications)	Customers and Users (50/50)
Land Management	Provide oversight and procure necessary land rights of way or parcel purchases/dispositions. Manage associated right of way lease agreements.	Land Management	Capital Budget

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Legal	Provide Legal services in connection with, or in support of, any of the other services provided hereunder including, but not limited to, general corporate matters	Legal	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Legislative (Government) Affairs	Formulate and support public relations with the administration of corporate contribution and community affairs programs. Represent and support the Affiliated Companies' interests in existing and emerging legislation	Legislative (Government) Affairs	Customers - PA Only

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Operations	Direct and advise Affiliated Companies in the study, planning, engineering and construction of plant facilities of the Affiliated Companies as a whole, and advise, assist and manage the planning, engineering (including maps and records), field customer service, construction, operations, maintenance, employee safety, environmental (identifying, managing and remediating environmental threats or risks), vegetation maintenance and other compliance activities of Affiliated Companies. Develop long-range operational programs for the Affiliated Companies and direct and advise in the coordination of such programs with the programs of the other Affiliated Companies. Provide services related to maintenance, testing and repair of meters.	Field Customer Service	Customers
		Field Operations	Miles of Pipe
		GIS Planning & Pipeline Assessment	Miles of Pipe
		Construction Management; Pipeline Replacement Program	Capital Budget
		Meter Management	Number of Meters
Rates & Regulatory Affairs	Provide the organization, direction and resources to Affiliated Companies for the submission and support of all state and federal regulatory filings and programs and manage their relationships with state and federal commissions, federal, state and local governments, agencies and legislative bodies. Prepare and support all regulatory filings including base rate case, gas cost recovery and tariff filings. Advise and direct the analysis of rate structure, and the formulation of rate policies. Provide the organization, direction and resources to Affiliated Companies for proceedings before regulatory bodies involving the rates and operations of Affiliated Companies where such rates and operations directly or indirectly affect Affiliated Companies. Provide the organization, direction and resources to Affiliated Companies to create and manage various universal service programs in compliance with regulatory requirements. Also, provide customer requirements forecasting in support of daily, monthly, seasonal and long-range usage and financial estimates.	Rates	Regulated Revenue
		Transportation Services	Sales and Transportation Volumes
		Customer Relations	Customers
Risk Management	Provide the organization, direction and resources to Affiliated Companies for securing requisite insurance, in the purchase and administration of all property, casualty and in providing risk prevention advice.	Risk Management	Insurance Premiums
Safety & Training	Provide services related to safety programs. Develop and facilitate technical and safety training for workers associated with operational activities, including mainline, meter, fleet, warehouse, field engineering and dispatch.	Safety & Training	Field Union Employees

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Sales & Marketing	Plan, formulate, implement and administer Affiliated Companies' marketing and transportation programs, as well as provide associated marketing services to assist Affiliated Companies with improving customer satisfaction, load retention, growth of gas sales and deliveries.	Large Volume Sales	Customers - C&I
		Residential Sales	Customers - Residential
Software Pooling	Provide services related to safety programs. Develop and facilitate technical and safety training for workers associated with operational activities, including mainline, meter, fleet, warehouse, field engineering and dispatch.	Software Pooling	Employees; Customers
Supply Chain	Direct and advise Affiliated Companies in the procurement of real and personal property, materials, supplies and services, conduct purchase negotiations, prepare procurement agreements and administer programs of material control.	Purchasing	\$ values of PO purchases
		Materials Management	\$ value of material inventory purchases
Tax Accounting and Compliance	Provide the organization, direction and resources to Affiliated Companies for the preparation of Federal and other tax returns, and generally advise Affiliated Companies as to any problems involving taxes.	Tax Accounting and Compliance	Income and deductions per tax return
Treasury and Cash Management	Provide direction and services related to managing all administrative activities associated with financing, including management of capital structure; cash, credit and other risk management activities; investment and commercial banking relationships; and general financing activities.	Treasury and Cash Management	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Use of Space	Use or lease of office, warehouse, storage and other space or facilities, associated warehousing and storage services	Use of Space	Employees; Customers

EXHIBIT C

Non-Party Affiliates

Delta Natural Gas (Including former Peoples Gas KY LLC)
Essential Utilities, Inc.
LDC Funding LLC
Peoples Gas Company LLC
Peoples Gas WV LLC
Peoples Homeworks LLC
Peoples Service Company LLC
PNG Gathering LLC

SERVICE AGREEMENT

BETWEEN

PEOPLES NATURAL GAS COMPANY LLC

AND

PNG COMPANIES LLC

Dated _____, 202217

SERVICE AGREEMENT

This Service Agreement (“Agreement”) is entered into as of the ___ day of _____, 202217, by and between Peoples Natural Gas Company LLC (“Peoples Natural”) and PNG Companies LLC (“PNG”) (collectively, Peoples Natural and PNG may hereinafter be referred to as the “Parties”).

WHEREAS, Peoples Natural is a public utility certificated by the Pennsylvania Public Utility Commission that provides natural gas service to approximately 6325,000 customers in all or a portion of the following Pennsylvania counties: Allegheny, Armstrong, Beaver, Blair, Butler, Cambria, Clarion, Fayette, Greene, Indiana, Jefferson, Lawrence, Mercer, Somerset, Venango, Washington, and Westmoreland;

WHEREAS, Peoples Natural is, as shown on the organizational chart attached hereto as **Exhibit A**, a wholly-owned direct subsidiary of PNG ~~Companies, a Delaware limited liability company~~, which in turn is a wholly-owned direct subsidiary of ~~LDC Holdings LLC (“Holdings”); PNG Companies; PNG Companies Holdings is a Delaware limited liability company and a wholly owned direct subsidiary of~~ LDC Funding LLC (“Funding”), a Delaware limited liability company; and LDC Funding LLC is a Delaware limited liability company and a wholly-owned direct subsidiary of Essential Utilities, Inc. LLC, a Delaware limited liability company;

WHEREAS, PNG will be staffed with employees who are presently employed by Peoples Natural or Peoples Gas Company LLC (“Peoples Gas”) and who will transition to employment by PNG to efficiently manage PNG’s provision of shared services;

WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby Peoples Natural may agree to purchase certain administrative, management, and other services as described in **Exhibit B** from PNG as Peoples Natural may choose at cost as determined in accordance with this Agreement;

WHEREAS, the Parties believe that it is in their interest to enter into an arrangement whereby PNG may agree to purchase certain services as described in **Exhibit B** from Peoples Natural as PNG may choose at cost as determined in accordance with this Agreement;

WHEREAS, the Parties believe that it is in their interest that PNG act as counter-party to Peoples Natural for the exchange of certain services as described in **Exhibit B** between Peoples Natural and affiliates of PNG that are not a party to this Service Agreement but have entered into the same form of service agreement with PNG (“Non-Party Affiliates”) and that are listed in **Exhibit BC; and**

WHEREAS, the Parties agree that certain Non-Party Affiliates have contracted to receive services with PNG. Those Non-Party Affiliates are listed in Exhibit C.

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION OF SERVICES.

PNG agrees to provide certain administrative, management or other services to Peoples Natural as described in **Exhibit B**. Such services shall be provided to Peoples Natural at the request of Peoples Natural.

Peoples Natural agrees to provide services to PNG as described in **Exhibit B**. Such services shall be provided to PNG at the request of PNG.

PNG agrees to act as counter-party to Peoples Natural for services, as described in **Exhibit B**, exchanged between Peoples Natural and PNG's Non-Party Affiliates. PNG must pass-through the charges for such services at cost without mark-up. For simplicity of billing, Peoples Natural may directly bill Non-Party Affiliates for services rendered. PNG shall provide to Peoples Natural or to PNG's Non-Party Affiliates, as the case may be, upon request, proof of the costs of such services.

A Party purchasing services is hereinafter referred to as the "Client Company" and a Party providing services is hereinafter the "Service Company." **Exhibit B** hereto lists and describes the administrative, management or other services that are available from Peoples Natural and PNG (hereinafter, the "Services").

2. PERSONNEL.

In order to provide the Services, PNG will employ executive officers, accountants, financial advisers, technical advisers, attorneys, and other persons with the necessary qualifications. If necessary, the Parties may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

The Service Company shall directly assign the costs for such Services to the Client Company where Services are for capitalized projects, are provided for a special project requested by a Client Company, or where current allocations are not representative of current efforts. In all other instances, such costs shall be allocated as indicated in **Exhibit B**.

4. TERMINATION

This Agreement shall be in full force and effect as of the date of execution, subject to any necessary approval of governmental agencies having jurisdiction over this matter, and shall continue until terminated by any Party hereto giving the other Party one year written notice of

termination; provided, however, that this Agreement shall terminate immediately with regard to any Party as of the date such Party ceases to be affiliated with the other Party. This Agreement shall also be subject to termination, without notice, if and to the extent performance under this Agreement may conflict with any state or federal statute, or any rule, decision, or order of any state or federal regulatory agency having jurisdiction over one or more of the Parties. The Parties' obligations under this Agreement, which by their nature are intended to continue beyond the termination or expiration of this Agreement, shall survive such termination or expiration.

5. SERVICE REQUESTS.

A Client Company requesting Services will prepare a Service Request on or before December 1st of each year listing the Services to be provided by the Service Company in the coming year and any special arrangements related to the provision of such Services for the coming year, based on the Services provided during the preceding year. The Client Company and Service Company may supplement the Service Request during the year to reflect any additional or special Services that Client Company wishes to obtain from the Service Company, and the arrangements relating thereto.

6. BILLING AND PAYMENT.

As soon as practical after the last day of each month, a billing shall be rendered for all amounts due for Services and expenses for such period, computed pursuant to this Agreement. All amounts so billed shall be paid within 30 days. Payment for Services provided shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of Client Company and Service Company. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the due date of the bill until payment at a rate equal to the prime rate on the due date. The Parties shall keep their books and records available at all reasonable times for inspection by representatives of the other Party or by regulatory bodies having jurisdiction over them and, upon request, shall furnish any and all information required with respect to the services rendered, the costs thereof, and the allocation of costs among all Parties to this Agreement.

7. NOTICE.

All notices, requests and other communications shall be deemed to have been duly given or delivered if transmitted by personal service or, if mailed, postage prepaid, return receipt requested, to the following addresses:

If to Peoples Natural:

President
Peoples Natural Gas Company LLC
375 North Shore Drive
Pittsburgh, PA 15212

If to PNG:

President
PNG Companies LLC
375 North Shore Drive
Pittsburgh, PA 15212

8. GOVERNING LAW.

The construction and interpretation of the terms and provisions of this Agreement shall be in accordance with and governed by the laws of the Commonwealth of Pennsylvania.

9. COMPLIANCE WITH LAW AND REGULATIONS.

Unless specifically exempted, this Agreement will be performed in full conformance with all applicable federal, state, and local labor and employment laws and regulations.

10. MODIFICATION.

No amendment, change, or modification to this Agreement shall be valid, unless made in writing and signed by all Parties hereto; provided however that all amendments, changes, and modifications must be approved as necessary by any governmental agencies having jurisdiction.

11. PARTICIPATION BY ADDITIONAL NON-PARTY AFFILIATES.

Notwithstanding anything to the contrary contained herein, PNG may enter into service agreements with additional Non-Party Affiliates, without the consent of Peoples Natural and without modification of this Agreement, provided that: (a) the agreement with the new Non-Party Affiliate contains the same material terms and conditions as the instant Agreement (including modifications pursuant to Section 10 above), including but not limited to the cost allocation factors contained **Exhibit B** attached hereto; and (b) the agreement with the new Non-Party Affiliate does not result in increased costs for Peoples Natural.

[The Non-Party Affiliates that have contracted to receives services with PNG are listed in Exhibit C. Peoples Natural will update this list as Non-Party Affiliates with PNG change.](#)

12. ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the Parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective Parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.

13. WAIVER.

No waiver by either party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

14. FORCE MAJEURE.

It is agreed that, in the event a *force majeure* renders any Party wholly or partially unable to carry out its obligations under this Agreement, other than its obligations to make payments on money due incident to performance hereunder, the obligation of the Party so affected shall be suspended during the continuance of any such liability. The Party claiming a *force majeure* shall remedy the condition and resume performance with all reasonable dispatch. "*Force Majeure*" shall mean acts of God, strikes, lockouts or other industrial disturbances; acts of the public enemy, wars, blockages, boycotts, insurrections, riots, epidemics, landslides, lightening, earthquakes, fires, storms, floods, washouts, arrest and restraints (either economic or physical) of government, rulers and people, civil disturbances, explosions, governmental regulations, curtailment or other inability to obtain required governmental permits and other causes, whether of the kind herein enumerated or otherwise, not within the reasonable control of a Party, and which by the exercise of reasonable diligence such Party is unable to prevent or overcome; provided that the settlement of strikes or lockouts by a Party to this Agreement shall be entirely within the discretion of the Party to the Agreement having the difficulty, and the above requirements that any event of *force majeure* shall be remedied with all reasonable dispatch shall not require the settlement of strikes or lockouts by a Party to this Agreement when such course is deemed inadvisable in the discretion of the Party to the Agreement having the difficulty.

15. ASSIGNMENT.

This Agreement shall inure to the benefit of and shall be binding upon the Parties and their respective successors and assigns. The rights, interests, or obligations hereunder and under any agreements with third parties may be assigned between Peoples Natural, PNG, and Non-Party Affiliates through mutual consent, which consent shall not be unreasonably withheld, delayed, or conditioned.

16. SEVERABILITY.

If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

17. REPRESENTATIONS.

By their execution hereof, the Parties represent and warrant that they are authorized to enter into this Agreement, that it does not conflict with any contract, lease, instrument, or other obligation, that it represents their valid and binding obligation, enforceable in accordance with its terms, and that each Party has all legal power and authority to own and use its properties and to transact the business in which it engages or proposes to engage, and has all governmental authorizations necessary and required therefor.

18. CONFIDENTIALITY.

A Party shall hold, and shall cause its Non-Party Affiliates to hold, in confidence any information concerning the affairs of the other Party that it has reason to believe is reasonably considered by the other Party, or a Non-Party Affiliate of the other Party, to be confidential and shall not (except as required by law or regulatory authority, subject to available confidentiality protections) disclose, publish, or make use of such information without the consent of the other Party.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives, effective as of the ____ day of _____, 2022~~17~~.

PNG Companies LLC

Peoples Natural Gas Company LLC

By: _____

By: _____

EXHIBIT A

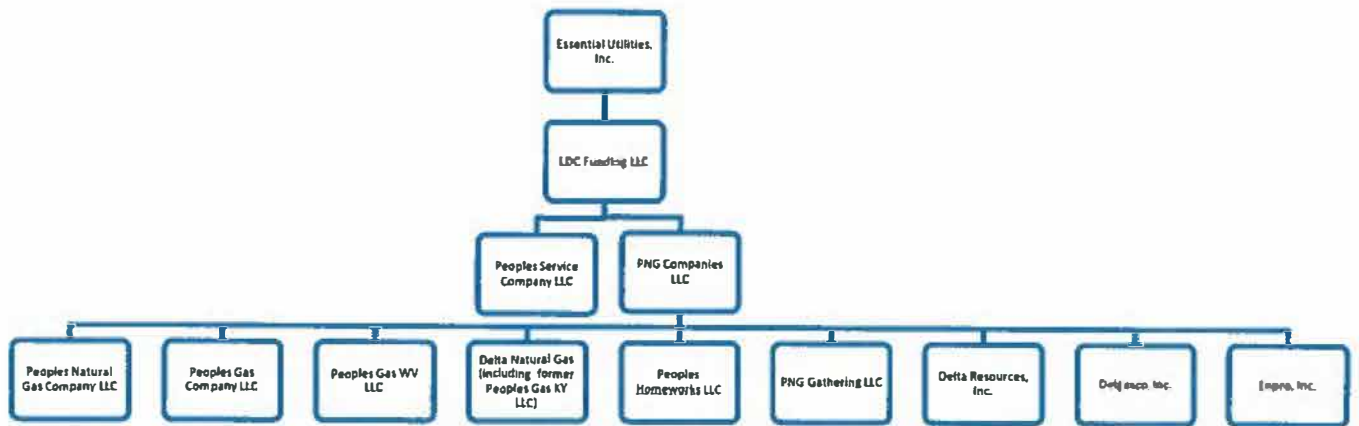


EXHIBIT B

DESCRIPTION OF SERVICES AND ALLOCATION METHODOLOGIES

This Exhibit provides a description of all products and services provided under the Service Agreement between Peoples Natural Gas Company LLC and PNG Companies LLC (“Agreement”) and the cost allocation methodologies to be used in connection therewith. As used herein, the term “Service Company” refers to the company providing services and the term “Client Company” refers to the company receiving services.

DESCRIPTIONS OF PRODUCTS AND SERVICES

PNG Companies LLC (“PNG”) agrees to provide services to Peoples Natural Gas Company LLC (“Peoples Natural”) at the request of Peoples Natural. PNG shall act as counter-party to Peoples Natural where such services are provided by PNG’s Non-Party Affiliates to Peoples Natural. All such services, as may be amended from time to time, shall be charged based upon the Direct Charge method where services are provided for capitalized projects, special project requested by a Client Company or where current allocations are not representative of current efforts. In all other instances the cost of services shall be allocated as identified in **Attachment 1**. PNG shall pass-through the charges for services rendered by PNG’s Non-Party Affiliates to Peoples Natural at cost without mark-up. PNG shall provide to Peoples Natural, upon request, proof of the costs of services.

All services set forth in **Attachment 1**, with the exception of services provided through Peoples Natural’s IT system investments which will remain at Peoples Natural, will be provided by PNG. For services provided through Peoples Natural’s IT system investments, PNG shall act as counter-party to Peoples Natural where such services are provided by Peoples Natural to PNG’s Non-Party Affiliates. PNG shall pass-through the charges for services rendered by Peoples Natural to PNG’s Non-Party Affiliates at cost without mark-up. For simplicity of billing, Peoples Natural may directly bill Non-Party Affiliates for services rendered. Peoples Natural shall provide to PNG, upon request, proof of the costs of services.

COST OF SERVICES AND ALLOCATION METHODOLOGIES

- I. The costs of services provided by Service Company will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The costs of services provided by the Service Company that cannot be charged directly to the Client Company receiving the service will be allocated among the Client Companies by utilizing one of the methods described below that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the Service.
- II. The costs of rendering service by Service Company will include all costs of doing business. Costs of doing business include, as applicable, wages and salaries of

employees and related fringe benefit expenses (such as health care, life insurance, payroll taxes, pensions and other employee welfare expenses), equipment, tooling, materials, subcontract costs, overheads, cost of capital and taxes. The investment in IT systems to provide services will remain at Peoples Natural and the associated costs will be charged to the Client Companies. The costs of such investment shall include depreciation, return on the investment and associated taxes. The rate of return used to calculate the return costs shall be based on the rate of return approved in Peoples Natural's most recent base rate case. If a rate of return is not available in Peoples Natural's rate case, the cost of capital used in Peoples Natural's currently effective DSIC tariff will be used.

A. Service Company will maintain a separate record of each department's costs of rendering services. The costs of services of each department will include:

1. those expenses that are directly attributable to such department, and
2. an appropriate portion of those office and housekeeping expenses that are not directly attributable to a department but which are necessary to the operation of such department (excluding building rents and other facilities charges), which shall be allocated to the department in accordance with the allocation procedures set forth in Section VII.

B. The costs of rendering services of a department will not include:

1. those incremental out-of-pocket expenses that are incurred for the direct benefit and convenience of an individual Client Company or group of Client Companies,
2. Service Company overhead expenses that are attributable to maintaining the corporate existence of Service Company (including building rents and other facilities charges), and all other incidental overhead expenses including those auditing fees, internal auditing department expenses and accounting department expenses attributable to Service Company.

C. Service Company will establish annual budgets for controlling the expenses of each department and for determining estimated costs to be included in interim monthly billing.

III. The charges to a Client Company that are to be computed pursuant to the Direct Charge Method will be determined by multiplying the hours reported by employees in rendering such service by the hourly rates applicable to such employees. When such employees render service that is to be allocated as identified in **Attachment 1**, the charge to each Client Company will be determined by multiplying non-directly charged costs of the department by the ratio of the applicable allocation basis for the receiving company to the total application basis for all parties to this agreement, allocation set forth in **Attachment 1**.

- IV. To the extent appropriate and practical, the foregoing computations of hourly rates and charges may be determined for groups of employees within reasonable salary range limits.
- V. Those expenses of the Service Company that are not included in the annual expense of a department under Section II. above will be charged to Client Companies receiving service as follows:
 - A. Incremental out-of-pocket costs incurred for the direct benefit and convenience of a Client Company will be charged directly to such Client Company. Such costs incurred for a group of Client Companies will be allocated on the basis of the appropriate formula set forth in Attachment 1.
 - B. Service Company overhead expenses referred to in Section II. above will be charged to the Client Company either on the proportion of direct charges to that Client Company or, if such allocation is not possible, under the allocation formulas set forth in Section VII. of this Exhibit.
- VI. Monthly bills will be issued for the Services rendered to the Client Company on an actual basis. However, if such actual information is not available at the time of preparation of the monthly bill, estimates may be used. Estimates will normally be predicated on service department budgets and estimated productive hours of employees for the year. At the end of each quarter, estimated figures will be revised and adjustments will be made in amounts billed to give effect to such revision.
- VII. The following tables describe the services and basis for allocation (by Service Department and Function) that shall be used to allocate the costs of services, which are not directly charged, to individual Client Companies. PNG may enter into other service agreements without modification of this **Exhibit B** and **Attachment 1** in accordance with Section 11 of the Agreement.

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Accounting	Provide the organization, direction and resources to Affiliated Companies for accounting matters, including the development of accounting practices, procedures and controls, the maintenance of the general ledger and related subsidiary systems such as fixed assets, the preparation and analysis of financial reports, and the processing of certain accounts such as accounts payable and accounts receivable. Coordinate the examination of accounting records with the independent public accountants.	General Accounting	O&M less purchased gas expense; Fixed Assets added, retired or transferred; Accounts Payable documents processed)
		Fixed Assets	Fixed Assets added, retired or transferred
		Accounts Payable	Accounts Payable documents processed
Auditing	Periodically audit the accounting and other records and processes maintained by Affiliated Companies. The audit staff will report on their examination and submit recommendations, as appropriate, on improving methods of internal control and accounting procedures. Interact with and report to the Risk & Audit Committee regarding internal audit results and Risk Register analysis.	Auditing	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Budgets and Financial Strategy	Provide the organization, direction and resources to Affiliated Companies for the study, planning and reporting of 5-year financial business plan and financial strategy, O&M and capital expenditures, economic analyses, special projects and benchmarking. Coordinate information and activities among parent company and Board of Directors. Support Board of Directors meetings through preparation of various management reports.	Budgets and Financial Strategy	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Business Operations	Perform general business and operations support services, including business, plant and facilities operation, maintenance and management including physical security, fleet, mail services, and record retention	Facilities	Office Square Footage
		Fleet	Number of Vehicles
		All Other	Employees
Community Relations	Formulate and assist with public relations, advertising, and external/internal communications programs and with the administration of corporate contribution and community affairs programs.	Community Relations	Customers
Customer Services	Provide organization, direction, resources and systems dedicated to customer service, including billing, remittance, credit, collections, customer relations, call centers and metering.	Customer Services	Customers

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Executive	Direct and advise Affiliated Companies in the solution of major problems and in the formulation and execution of the general plans and policies of Affiliated Companies. Advise and direct Affiliated Companies as to operations, issues arising out of or required by the various Federal and State regulatory requirements, business, public utilities and corporation laws, the selection of management and administrative personnel, the representation of Affiliated Companies before regulatory bodies, proposals for capital expenditures, budgets, financing, acquisition and disposition of properties, expansion of business, rate structures, public relationships and other related matters.	Executive	O&M less purchased gas expense; capex - Adj for CEO (Previous year's services billed for future periods)
Gas Control	Provide monitoring of the flow and control of the Affiliated Companies' operating systems.	Gas Control	Miles of Pipe
Gas Supply (Planning/Gas Supply Local Production)	Direct and advise Affiliated Companies in all matters relating to Gas Supply including gas supply planning, supply portfolio design, interstate and local gas acquisition, gas hedging, gas scheduling, contract support and regulatory support.	Gas Supply Planning	System Throughput
		Local Production	PO Taps
Human Resources	Provide the organization, direction and resources to Affiliated Companies for the formulation and administration of human resources policies and programs relating to the Affiliated Companies' payroll, labor relations, personnel administration, training, wage and salary administration and employee services and health and worker's compensation. Direct and administer all medical and health activities of Affiliated Companies. Provide central administration for employee benefit and pension plans of Affiliated Companies. Advise and assist Affiliated Companies in the administration of such plans and prepare and maintain records of employee and company accounts under the said plans, together with such statistical data and reports as are pertinent to the plans.	Human Resources	Employees
Information Technology, Electronic Transmission and Computer Services (Applications; Telecommunications)	Provide the organization and resources for the operation of an information technology function including the development, implementation and operation of a centralized data processing facility and the management of a telecommunications network. This function includes the central processing of computerized applications and support of individual applications in Affiliated Companies. Develop, implement, and process those computerized applications for Affiliated Companies that can be economically best accomplished on a centralized basis.	Information Technology, Electronic Transmission and Computer Services (Applications; Telecommunications)	Customers and Users (50/50)
Land Management	Provide oversight and procure necessary land rights of way or parcel purchases/dispositions. Manage associated right of way lease agreements.	Land Management	Capital Budget

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Legal	Provide Legal services in connection with, or in support of, any of the other services provided hereunder including, but not limited to, general corporate matters	Legal	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Legislative (Government) Affairs	Formulate and support public relations with the administration of corporate contribution and community affairs programs. Represent and support the Affiliated Companies' interests in existing and emerging legislation	Legislative (Government) Affairs	Customers - PA Only

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Operations	Direct and advise Affiliated Companies in the study, planning, engineering and construction of plant facilities of the Affiliated Companies as a whole, and advise, assist and manage the planning, engineering (including maps and records), field customer service, construction, operations, maintenance, employee safety, environmental (identifying, managing and remediating environmental threats or risks), vegetation maintenance and other compliance activities of Affiliated Companies. Develop long-range operational programs for the Affiliated Companies and direct and advise in the coordination of such programs with the programs of the other Affiliated Companies. Provide services related to maintenance, testing and repair of meters.	Field Customer Service	Customers
		Field Operations	Miles of Pipe
		GIS Planning & Pipeline Assessment	Miles of Pipe
		Construction Management; Pipeline Replacement Program	Capital Budget
		Meter Management	Number of Meters
Rates & Regulatory Affairs	Provide the organization, direction and resources to Affiliated Companies for the submission and support of all state and federal regulatory filings and programs and manage their relationships with state and federal commissions, federal, state and local governments, agencies and legislative bodies. Prepare and support all regulatory filings including base rate case, gas cost recovery and tariff filings. Advise and direct the analysis of rate structure, and the formulation of rate policies. Provide the organization, direction and resources to Affiliated Companies for proceedings before regulatory bodies involving the rates and operations of Affiliated Companies where such rates and operations directly or indirectly affect Affiliated Companies. Provide the organization, direction and resources to Affiliated Companies to create and manage various universal service programs in compliance with regulatory requirements. Also, provide customer requirements forecasting in support of daily, monthly, seasonal and long-range usage and financial estimates.	Rates	Regulated Revenue
		Transportation Services	Sales and Transportation Volumes
		Customer Relations	Customers
Risk Management	Provide the organization, direction and resources to Affiliated Companies for securing requisite insurance, in the purchase and administration of all property, casualty and in providing risk prevention advice.	Risk Management	Insurance Premiums
Safety & Training	Provide services related to safety programs. Develop and facilitate technical and safety training for workers associated with operational activities, including mainline, meter, fleet, warehouse, field engineering and dispatch.	Safety & Training	Field Union Employees

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Sales & Marketing	Plan, formulate, implement and administer Affiliated Companies' marketing and transportation programs, as well as provide associated marketing services to assist Affiliated Companies with improving customer satisfaction, load retention, growth of gas sales and deliveries.	Large Volume Sales	Customers - C&I
		Residential Sales	Customers - Residential
Software Pooling	Provide services related to safety programs. Develop and facilitate technical and safety training for workers associated with operational activities, including mainline, meter, fleet, warehouse, field engineering and dispatch.	Software Pooling	Employees; Customers
Supply Chain	Direct and advise Affiliated Companies in the procurement of real and personal property, materials, supplies and services, conduct purchase negotiations, prepare procurement agreements and administer programs of material control.	Purchasing	\$ values of PO purchases
		Materials Management	\$ value of material inventory purchases
Tax Accounting and Compliance	Provide the organization, direction and resources to Affiliated Companies for the preparation of Federal and other tax returns, and generally advise Affiliated Companies as to any problems involving taxes.	Tax Accounting and Compliance	Income and deductions per tax return
Treasury and Cash Management	Provide direction and services related to managing all administrative activities associated with financing, including management of capital structure; cash, credit and other risk management activities; investment and commercial banking relationships; and general financing activities.	Treasury and Cash Management	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Use of Space	Use or lease of office, warehouse, storage and other space or facilities, associated warehousing and storage services	Use of Space	Employees; Customers

EXHIBIT C

Non-Party Affiliates

Delta Natural Gas, Inc. (Including former Peoples Gas KY -LLC)

Essential Utilities, Inc.

LDC Funding LLC

Peoples Gas Company LLC

Peoples Gas WV -LLC

Peoples Homeworks, LLC

Peoples Service Company LLC

PNG Gathering, LLC

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

RR 52. Please provide the annual level of outside services employed for the preceding three calendar years. Include in your response a breakdown of the test year amount indicating the service provider and the type of service performed.

* * * * *

The annual levels of outside services for the preceding three calendar years are as follows:

Combined:

Twelve Months Ended December 31, 2020 \$ 20,288,445.14
Twelve Months Ended December 31, 2021 \$ 23,813,665.89
Twelve Months Ended December 31, 2022 \$ 28,308,069.06

Peoples Natural Gas Division:

Twelve Months Ended December 31, 2020 \$ 18,046,507.32
Twelve Months Ended December 31, 2021 \$ 21,271,690.94
Twelve Months Ended December 31, 2022 \$ 25,297,644.03

Peoples Gas Division:

Twelve Months Ended December 31, 2020 \$ 2,241,937.82
Twelve Months Ended December 31, 2021 \$ 2,541,974.95
Twelve Months Ended December 31, 2022 \$ 3,010,425.03

Refer to Exhibit 4, Schedule 11 (53.53.III.A.28) for a breakdown by service provider and type of service performed for the historic test year.

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

RR 53. Please describe each budgeted or planed cost savings program to be implemented during the historic or future year. Please identify the cost of implementing the program and the anticipated annual savings.

* * * * *

Over the past thirteen years the Company has achieved significant savings resulting from multiple measures including the acquisition of Equitable Gas Company, the combined operations of the Peoples Natural Gas and the Peoples Gas division, the integration of the Divisions into Essential Utilities, Inc., the optimization of operations and the accelerated infrastructure replacement through its Long-Term Infrastructure Improvement Plan. The claim reflects all savings achieved as a result of the above measures. The Company has not projected any future savings in either the FTY or FPFTY.

Please refer to Exhibit No. 4, Schedule 1 for the Company's O&M expense claim.

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

RR 54. Please explain how the Company has treated reserve accruals and balances for ratemaking purposes and provide the requested level of any self-funded reserve accruals by type of item.

* * * * *

Refer to Exhibit 2, Schedule 4 (53.53 III.A.17) for all adjustments.

ASC 715 post-retirement benefits other than pension (PBOP) have been claimed on an accrual basis.

The Company is claiming “pay as you go” recovery for FAS 112 claims expense.

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

RR 55. Please provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation workpapers for the Company's consolidated tax savings adjustment.

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Refer to Exhibit 7, Schedule 25 for the tax returns.

Refer to Exhibit 7, Schedule 3 for a discussion of the consolidated tax savings adjustment.