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File #: 199787

February 16, 2024

***VIA EMAIL***

Honorable Mary D. Long  
Administrative Law Judge  
PA Public Utility Commission  
Suite 220, Piatt Place  
301 Fifth Avenue  
Pittsburgh, PA 15222

**Re: PA Public Utility Commission, *et al.* v. Peoples Natural Gas Company LLC  
Docket Nos. R-2023-3044549, *et al.***

Dear Judge Long:

On December 29, 2023, Peoples Natural Gas Company LLC, which includes Peoples Natural Gas Division (“PNGD”) and Peoples Gas Division (“PGD”) (collectively, “Peoples” or “the Company”) filed Original Tariff GAS – PA PUC No. 48 (“PA PUC No. 48”), along with supporting exhibits, standard data responses and testimony required to be submitted in conjunction with a tariff change seeking a general rate increase.

Peoples has since discovered that there were two errors and one omission with respect to its December 29, 2023 base rate filing. Specifically, Peoples discovered that Exhibit 1, Schedule 6 – *Gas Stored Underground* – was inadvertently excluded from the December 29, 2023 filing. Additionally, Peoples has discovered errors in Exhibit 4, Schedule 22, and Exhibit 4, Schedule 1, page 11.

Attached is Exhibit 1, Schedule 6, which was omitted from the original filing. Also attached is Exhibit 4, Schedule 22, and Exhibit 4, Schedule 1, page 11, which contained errors reflected in the original filing. Those errors have since been corrected and are reflected in the enclosed. Clean and redline versions of the corrections to Exhibit No. 4, Schedules 22 and 1 (page 11) are being provided. Peoples intends to submit the enclosed clean versions of Exhibit 4, Schedules 22 and 1 (page 11) for the record in this proceeding, as well as the previously omitted Exhibit 1, Schedule 6 – *Gas Stored Underground*.

Honorable Mary D. Long  
February 16, 2024  
Page 2

Copies will be provided as indicated on the Certificate of Service.

Respectfully submitted,



Nicholas A. Stobbe

NAS/kl  
Attachments

cc: Rosemary Chiavetta, Secretary (*Letter and Certificate of Service only*)  
Certificate of Service

## CERTIFICATE OF SERVICE

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

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*Peoples Industrial Intervenors*

Date: February 16, 2024



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Nicholas A. Stobbe

**EXHIBIT NO. 1**  
**Schedule 6**

**Peoples Natural Gas Company LLC**  
§ 53.53 II.C

1. Provide test year monthly balances for “Current Gas Storage” and notes financing such storage.

\* \* \* \* \*

Please see the attached schedule for Current Gas Storage. Gas storage is financed utilizing the Intercompany Demand Note Agreement with PNG Companies as discussed at Exhibit 16, Schedule 15 - 53.53.II.A.17.

**Peoples Natural Gas Company LLC**  
**Exhibit 1, Schedule 6: 53.53 II.C.1 - Gas Stored - Current**  
**12 Months Ended August 31, 2023**

<b>Inventory of</b>				
<b>Gas Stored Underground - Current</b>				
<b>Month</b>	<b>Year</b>	<b>Peoples Natural Gas</b>	<b>Peoples Gas</b>	<b>Combined</b>
September	2022	\$ 138,544,068	\$ 27,258,423	\$ 165,802,491
October	2022	\$ 150,044,386	\$ 29,842,554	\$ 179,886,940
November	2022	\$ 139,994,064	\$ 25,674,243	\$ 165,668,308
December	2022	\$ 121,180,022	\$ 18,434,970	\$ 139,614,992
January	2023	\$ 88,929,591	\$ 13,392,356	\$ 102,321,946
February	2023	\$ 66,662,101	\$ 8,451,996	\$ 75,114,097
March	2023	\$ 40,952,076	\$ 3,924,122	\$ 44,876,198
April	2023	\$ 42,774,859	\$ 3,963,310	\$ 46,738,170
May	2023	\$ 47,322,842	\$ 4,770,265	\$ 52,093,107
June	2023	\$ 52,087,458	\$ 5,869,638	\$ 57,957,096
July	2023	\$ 56,783,008	\$ 7,578,281	\$ 64,361,289
August	2023	\$ 58,570,104	\$ 9,073,667	\$ 67,643,771
<b>Total</b>		\$ 1,003,844,580	\$ 158,233,825	\$ 1,162,078,404
<hr/>				
<b>12 Month Average</b>		\$ 83,653,715	\$ 13,186,152	\$ 96,839,867

**EXHIBIT NO. 4**  
**Sch. 22, Pages 1-4**  
**(Revised)**



**I&E-RE-1 Attachment**

Volume 1

Exhibit No. 4, Schedule No. 22-

REVISED

Page 1 of 4

Witness: Rudy Hanechak

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

34. Prepare a 3-column schedule of expenses, as described below for the following periods (supply sub-accounts, if significant, to clarify basic accounts):
- a. Column 1—Test Year
  - b. Column 2 and 3—The two previous years

Provide the annual recorded expense by accounts. (Identify all accounts used but not specifically listed below.)

\* \* \* \* \*

Refer to Attachment A for Combined  
Refer to Attachment B for PNG  
Refer to Attachment C for PGC

**Peoples Natural Gas Company LLC**  
**Combined**  
**Attachment A**

<u>Cost Element Description</u>	<u>Twelve Months Ended</u>		
	<u>August 31, 2023</u>	<u>August 31, 2022</u>	<u>August 31, 2021</u>
	(1)	(2)	(3)
Labor	\$ 55,181,109	\$ 59,716,376	\$ 62,215,680
APIP/Incentive Compensation	6,823,130	6,246,352	8,674,441
Pension	4,497,434	6,640,392	2,516,547
Post Retirement Benefits Other Than Pensions	1,229,997	1,390,793	2,431,486
Other Employee Benefits	16,406,605	16,923,896	19,091,664
Outside Services - Contracted	24,124,704	21,607,671	21,437,907
Outside Services - IT	8,596,499	8,688,036	8,587,260
Outside Services - A&G	4,407,530	5,316,396	4,787,184
Building Leases	3,902,706	4,118,802	3,415,734
Corporate Insurance	5,213,687	4,710,028	5,035,015
Injuries and Damages	1,173,800	2,841,375	2,361,748
Travel	931,017	697,498	481,494
Licenses & Permits	677,424	(553,209)	3,066,056
Utilities & Fuel Used in Company Operations	2,938,901	2,923,474	3,029,402
Public Relations	1,516,137	2,185,568	2,264,248
Fleet	1,099,110	461,400	1,833,132
Materials & Supplies	10,459,149	10,183,753	10,651,564
Other O&M	15,762,631	8,571,642	4,333,655
Uncollectible Accounts	14,518,575	14,711,145	21,022,912
<b>Subtotal</b>	<b>179,460,145</b>	<b>177,381,391</b>	<b>187,237,128</b>
Total USP Rider	12,891,002	14,597,937	2,330,064
<b>Total Operation and Maintenance Expense</b>	<b>\$ 192,351,147</b>	<b>\$ 191,979,328</b>	<b>\$ 189,567,192</b>

**Peoples Natural Gas Company LLC**  
**Peoples Natural Gas Division**  
**Attachment B**

<u>Cost Element Description</u>	<u>Twelve Months Ended</u>		
	<u>August 31, 2023</u>	<u>August 31, 2022</u>	<u>August 31, 2021</u>
	(1)	(2)	(3)
Labor	\$ 45,572,427	\$ 50,798,655	\$ 50,767,035
APIP/Incentive Compensation	6,471,016	5,917,791	8,230,000
Pension	4,497,434	6,640,392	2,694,110
Post Retirement Benefits Other Than Pensions	1,229,997	1,390,793	2,353,424
Other Employee Benefits	15,791,330	16,337,366	18,620,678
Outside Services - Contracted	21,567,899	19,573,007	18,825,788
Outside Services - IT	7,646,196	7,856,242	8,019,995
Outside Services - A&G	3,735,604	4,620,118	4,462,039
Building Leases	3,433,344	3,715,685	3,173,115
Corporate Insurance	4,418,865	4,047,987	4,410,555
Injuries and Damages	1,064,530	2,502,944	2,021,529
Travel	852,692	624,235	430,015
Licenses & Permits	649,395	(440,017)	2,698,501
Utilities & Fuel Used in Company Operations	2,424,797	2,429,613	2,649,273
Public Relations	1,413,159	2,065,011	2,232,151
Fleet	864,407	540,664	1,531,917
Materials & Supplies	9,113,593	8,930,560	9,635,885
Other O&M	14,175,508	7,310,404	4,399,956
Uncollectible Accounts	13,030,674	12,219,811	19,414,613
<b>Subtotal</b>	<b><u>157,952,865</u></b>	<b><u>157,081,261</u></b>	<b><u>166,570,578</u></b>
Total USP Rider	11,560,342	12,872,050	2,695,750
<b>Total Operation and Maintenance Expense</b>	<b><u>\$ 169,513,207</u></b>	<b><u>\$ 169,953,312</u></b>	<b><u>\$ 169,266,329</u></b>

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

<u>Cost Element Description</u>	<b>Twelve Months Ended</b>		
	<u>August 31, 2023</u>	<u>August 31, 2022</u>	<u>August 31, 2021</u>
	(1)	(2)	(3)
Labor	\$ 9,608,682	\$ 8,917,720	\$ 11,448,645
APIP/Incentive Compensation	352,114	328,561	444,441
Pension	0	0	(177,563)
Post Retirement Benefits Other Than Pensions	(0)	(0)	78,062
Other Employee Benefits	615,275	586,531	470,986
Outside Services - Contracted	2,556,804	2,034,664	2,612,119
Outside Services - IT	950,303	831,795	567,265
Outside Services - A&G	671,926	696,278	325,145
Building Leases	469,361	403,117	242,619
Corporate Insurance	794,823	662,042	624,460
Injuries and Damages	109,270	338,431	340,219
Travel	78,325	73,263	51,479
Licenses & Permits	28,029	(113,192)	367,555
Utilities & Fuel Used in Company Operations	514,104	493,861	380,128
Public Relations	102,979	120,557	32,097
Fleet	234,703	(79,264)	301,216
Materials & Supplies	1,345,557	1,253,194	1,015,679
Other O&M	1,587,123	1,261,238	(66,302)
Uncollectible Accounts	1,487,901	2,491,334	1,608,299
<b>Subtotal</b>	<b><u>21,507,280</u></b>	<b><u>20,300,129</u></b>	<b><u>20,666,550</u></b>
Total USP Rider	1,330,660	1,725,886	(365,687)
<b>Total Operation and Maintenance Expense</b>	<b><u>\$ 22,837,940</u></b>	<b><u>\$ 22,026,016</u></b>	<b><u>\$ 20,300,863</u></b>

**Attachment C**

**EXHIBIT NO. 4**  
**Sch. 22, Pages 1-4**  
**(Redline)**

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

- 34. Prepare a 3-column schedule of expenses, as described below for the following periods (supply sub-accounts, if significant, to clarify basic accounts):
  - a. Column 1—Test Year
  - b. Column 2 and 3—The two previous years

Provide the annual recorded expense by accounts. (Identify all accounts used but not specifically listed below.)

\* \* \* \* \*

Refer to Attachment A for Combined  
Refer to Attachment B for PNG  
Refer to Attachment C for PGC

**Peoples Natural Gas Company LLC  
Combined  
Attachment A**

<u>Cost Element Description</u>	<b>Twelve Months Ended</b>		
	<u>August 31, 2023</u>	<u>August 31, 2022</u>	<u>August 31, 2021</u>
	(1)	(2)	(3)
Labor	\$ 60,920,126	<del>55,181,109</del> 49,114,526	<del>59,716,376</del> 62,215,680
APIP/Incentive Compensation	6,823,130	<del>7,036,861</del> 6,246,352	8,674,441
Pension	4,497,434	<del>6,730,305</del> 6,640,392	2,516,547
Post Retirement Benefits Other Than Pensions	1,229,997	<del>920,924</del> 1,390,793	2,431,486
Other Employee Benefits	16,406,605	<del>22,747,650</del> 16,923,896	19,091,664
Outside Services - Contracted	24,124,704	<del>28,597,523</del> 21,607,671	21,437,907
Outside Services - IT	8,596,499	<del>7,272,132</del> 8,688,036	8,587,260
Outside Services - A&G	4,407,530	<del>4,194,530</del> 5,316,396	4,787,184
Building Leases	3,902,706	<del>3,460,219</del> 4,118,802	3,415,734
Corporate Insurance	5,213,687	<del>3,506,146</del> 4,710,028	5,035,015
Injuries and Damages	1,173,800	<del>2,178,449</del> 2,841,375	2,361,748
Travel	931,017	<del>353,905</del> 697,498	481,494
Licenses & Permits	677,424	<del>20,583</del> (553,209)	3,066,056
Utilities & Fuel Used in Company Operations	2,938,901	<del>2,179,703</del> 2,923,474	3,029,402
Public Relations	1,516,137	<del>1,632,445</del> 2,185,568	2,264,248
Fleet	1,099,110	<del>2,672,276</del> 461,400	1,833,132
Materials & Supplies	10,459,149	<del>11,414,685</del> 10,183,753	10,651,564
Other O&M	<del>14,841,451</del> 15,762,631	<del>17,052,899</del> 8,571,642	<del>10,825,189</del> 4,333,655
Uncollectible Accounts	<del>9,700,738</del> 14,518,575	<del>6,295,629</del> 14,711,145	<del>14,531,377</del> 21,022,912
<b>Subtotal</b>	<b>179,460,145</b>	<b>177,381,391</b>	<b>187,237,128</b>
Total USP Rider	12,891,002	14,597,937	2,330,064
<b>Total Operation and Maintenance Expense</b>	<b>\$ 192,351,147</b>	<b>\$ 191,979,328</b>	<b>\$ 189,567,192</b>

**Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Attachment B**

<u>Cost Element Description</u>	<b>Twelve Months Ended</b>		
	<u>August 31, 2023</u>	<u>August 31, 2022</u>	<u>August 31, 2021</u>
	(1)	(2)	(3)
Labor	\$ 50,922,716	<del>41,385,542</del> 45,58,427	<del>50,788,655</del> 50,767,035
APIP/Incentive Compensation	6,471,016	<del>6,753,162</del>	5,917,791 8,230,000
Pension	4,497,434	<del>6,730,305</del>	6,640,392 2,694,110
Post Retirement Benefits Other Than Pensions	1,229,997	<del>920,924</del>	1,390,793 2,353,424
Other Employee Benefits	15,791,330	<del>22,234,494</del>	16,337,366 18,620,678
Outside Services - Contracted	21,567,899	<del>24,662,169</del>	19,573,007 18,825,788
Outside Services - IT	7,646,196	<del>6,556,057</del>	7,856,242 8,019,995
Outside Services - A&G	3,735,604	<del>3,622,409</del>	4,620,118 4,462,039
Building Leases	3,433,344	<del>3,129,013</del>	3,715,685 3,173,115
Corporate Insurance	4,418,865	<del>2,962,206</del>	4,047,987 4,410,555
Injuries and Damages	1,064,530	<del>1,903,319</del>	2,502,944 2,021,529
Travel	852,692	<del>290,075</del>	624,235 430,015
Licenses & Permits	649,395	<del>88,664</del>	(440,417) 2,698,501
Utilities & Fuel Used in Company Operations	2,424,797	<del>1,773,915</del>	2,429,613 2,649,273
Public Relations	1,413,159	<del>1,533,130</del>	2,065,011 2,232,151
Fleet	864,407	<del>2,664,649</del>	540,664 1,531,917
Materials & Supplies	9,113,593	<del>9,991,543</del>	8,930,560 9,635,885
Other O&M	<del>13,154,977</del>	14,175,508	<del>14,984,986</del> 7,310,404 9,668,529 4,399,956
Uncollectible Accounts	<del>8,700,915</del>	13,030,674	<del>4,894,699</del> 12,219,811 14,146,041 19,414,613
<b>Subtotal</b>	<b>157,952,865</b>	<b>157,081,261</b>	<b>166,570,578</b>
Total USP Rider	11,560,342	12,872,050	2,695,750
<b>Total Operation and Maintenance Expense</b>	<b>\$ 169,513,207</b>	<b>\$ 169,953,312</b>	<b>\$ 169,266,329</b>



**Peoples Natural Gas Company LLC  
Peoples Gas Division  
Attachment C**

<u>Cost Element Description</u>	<u>Twelve Months Ended</u>		
	<u>August 31, 2023</u>	<u>August 31, 2022</u>	<u>August 31, 2021</u>
	(1)	(2)	(3)
Labor	\$ <del>9,997,410</del> <sup>9,608,682</sup>	\$ <del>7,728,984</del> <sup>8,917,720</sup>	\$ 11,448,645
APIP/Incentive Compensation	352,114	<del>283,698</del> <sup>328,561</sup>	444,441
Pension	0	0	(177,563)
Post Retirement Benefits Other Than Pensions	(0)	(0)	78,062
Other Employee Benefits	615,275	<del>513,156</del> <sup>586,531</sup>	470,986
Outside Services - Contracted	2,556,804	<del>3,935,354</del> <sup>2,034,664</sup>	2,612,119
Outside Services - IT	950,303	<del>716,075</del> <sup>831,795</sup>	567,265
Outside Services - A&G	671,926	<del>572,121</del> <sup>696,278</sup>	325,145
Building Leases	469,361	<del>331,205</del> <sup>403,117</sup>	242,619
Corporate Insurance	794,823	<del>543,940</del> <sup>662,042</sup>	624,460
Injuries and Damages	109,270	<del>275,130</del> <sup>338,431</sup>	340,219
Travel	78,325	<del>63,830</del> <sup>73,263</sup>	51,479
Licenses & Permits	28,029	<del>(68,081)</del> <sup>(113,192)</sup>	367,555
Utilities & Fuel Used in Company Operations	514,104	<del>405,787</del> <sup>493,861</sup>	380,128
Public Relations	102,979	<del>99,315</del> <sup>120,557</sup>	32,097
Fleet	234,703	<del>7,627</del> <sup>(79,264)</sup>	301,216
Materials & Supplies	1,345,557	<del>1,423,142</del> <sup>1,253,194</sup>	1,015,679
Other O&M	<del>1,686,474</del> <sup>1,587,123</sup>	<del>2,067,913</del> <sup>1,261,238</sup>	<del>1,156,661</del> <sup>(66,302)</sup>
Uncollectible Accounts	<del>999,823</del> <sup>1,487,901</sup>	<del>1,400,931</del> <sup>2,491,334</sup>	<del>385,337</del> <sup>1,608,299</sup>
<b>Subtotal</b>	<b><u>21,507,280</u></b>	<b><u>20,300,129</u></b>	<b><u>20,666,550</u></b>
Total USP Rider	1,330,660	1,725,886	87)
<b>Total Operation and Maintenance Expense</b>	<b><u>\$ 22,837,940</u></b>	<b><u>\$ 22,026,016</u></b>	<b><u>\$ 20,300,863</u></b>

**EXHIBIT NO. 4**  
**Schedule 1**  
**(Revised)**

**Peoples Natural Gas Company LLC**  
**Post Retirement Benefits Other Than Pensions**

<b>Line</b>				
<b><u>No.</u></b>	<b><u>Description</u></b>	<b><u>PNG</u></b>	<b><u>PGC</u></b>	<b><u>Combined</u></b>
		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<b>1</b>	HTY Net Post Retirement Benefits Other Than Pensions	\$ 1,229,997	\$ (0)	\$ 1,229,997
<b>2</b>	Prior PBOPS Expense Amortization	<u>\$ (1,016,131)</u>	<u>\$ 2,650,250</u>	<u>\$ 1,634,119</u>
<b>3</b>	HTY Adjusted PBOPS Net Expense (Ln 1 + Ln 2)	\$ 213,866	\$ 2,650,250	\$ 2,864,116
<b>4</b>	FTY Net Expense	\$ 1,256,374	\$ -	\$ 1,256,374
<b>5</b>	FTY Adjustment (Ln 4 - Ln 1)	<u>\$ 26,377</u>	<u>\$ 0</u>	<u>\$ 26,377</u>
<b>6</b>	FTY Adjusted PBOPS Net Expense (Ln 3 + Ln 5)	\$ 240,243	\$ 2,650,250	\$ 2,890,493
<b>7</b>	FPFTY Net Expense	\$ 1,256,374	\$ -	\$ 1,256,374
<b>8</b>	FPFTY Adjustment (Ln 7 - Ln 4)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>9</b>	FPFTY Adjusted PBOPS Net Expense (Ln 6 + Ln 8)	\$ 240,243	\$ 2,650,250	\$ 2,890,493
<b>10</b>	Amount To Be Tracked (Ln 9 - Ln 2)			\$ 1,256,374

**EXHIBIT NO. 4**  
**Sch. 1, Page 11**  
**(Redline)**

**Peoples Natural Gas Company LLC**  
**Post Retirement Benefits Other Than Pensions**

<b>Line</b>	<b>Description</b>	<b><u>PNG</u></b>	<b><u>PGC</u></b>	<b><u>Combined</u></b>	
<b>No.</b>		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	
1	HTY Net Post Retirement Benefits Other Than Pensions	\$ 1,229,997	\$ (0)	\$ 1,229,997	
2	Prior PBOPS Expense Amortization	\$ (1,016,131)	\$ 2,650,250	\$ 1,634,119	
3	HTY Adjusted PBOPS Net Expense (Ln 1 + Ln 2)	\$ 213,866	\$ 2,650,250	\$ 2,864,116	
4	FTY Net Expense	1,256,374	\$ <del>779,921</del>	\$ <del>779,921</del>	1,256,374
5	FTY Adjustment (Ln 4 - Ln 1)	26,377	\$ <del>(450,075)</del>	\$ <del>(450,075)</del>	26,377
6	FTY Adjusted PBOPS Net Expense (Ln 3 + Ln 5)	240,243	\$ <del>(236,209)</del>	\$ <del>2,414,041</del>	2,890,493
7	FPFTY Net Expense	1,256,374	\$ <del>779,921</del>	\$ <del>779,921</del>	1,256,374
8	FPFTY Adjustment (Ln 7 - Ln 4)		\$ -	\$ -	
9	FPFTY Adjusted PBOPS Net Expense (Ln 6 + Ln 8)	240,243	\$ <del>(236,209)</del>	\$ <del>2,414,041</del>	2,890,493
10	Amount To Be Tracked (Ln 9 - Ln 2)			\$ <del>779,921</del>	1,256,374