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Pittsburgh, PA 15212

**Andrew P. Wachter**  
Director of Finance and Regulation

**PNG Companies LLC**  
Phone: 412-208-6593  
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October 15, 2021

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

**Re: Petition of Peoples Gas Company To Establish A Mechanism To Distribute The  
Tax Savings Associated With Tax Cuts and Jobs Act of 2017 For The Period Between  
January 1, 2018 and June 30, 2018.  
P-2021-3025898**

Dear Secretary Chiavetta:

Enclosed please find one (1) copy of Peoples Gas Company LLC's response to the following Bureau of Technical Utility Services data request in the above referenced petition.

**TUS-12**

Respectfully submitted,

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Andrew P. Wachter

Cc: Marc Hoffer (via-email)

**Docket No. P-2021-3025898**  
**Peoples Gas Company LLC**  
**Data Request**

**Respondent: Andrew Wachter**

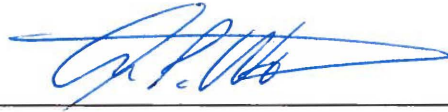
**TUS - 12** Is it the position of the Company that excess deferred income taxes should be flowed back to the customers?

**Response:** It is the Company's position that because the TCJA mechanism approved by the Commission did not determine the treatment of excess deferred income tax balances, then the treatment of excess deferred income tax balances should be determined in the Company's next base rate case.

VERIFICATION

I, Andrew P. Wachter, hereby state that I am Director of Finance and Regulation, of PNG Companies LLC; that I am authorized to and make this verification for it; that the facts above set forth are true and correct (or are true and correct to the best of my knowledge, information and belief) and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).

Date: October 15, 2021



(Signature)