

**BEFORE THE PENNSYLVANIA PUBLIC UTILITY  
COMMISSION**

**Peoples Natural Gas Company LLC**

**Docket No. R-2023-3044549**

**Volume 1**

**Exhibits 1 - 4**

**Peoples Natural Gas Company LLC**

§ 53.52 (c)

- (2) A detailed balance sheet of the utility as of the close of the period referred to in subsection (b)(2).

\* \* \* \* \*

Refer to Exhibit No. 1, Schedule No. 2 (53.53 III.A.1).

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

- 1 Provide a comparative balance sheet for the test year and the preceding year which corresponds with the test year date.

\* \* \* \* \*

Response: See attached Pages 2 - 5 for the comparative balance sheets of Peoples Natural Gas Division (1000) and Peoples Gas Division (3100) at August 31, 2023 and August 31, 2022.

**Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Exhibit 1, Schedule 2  
Comparative Balance Sheet**

Line No	Account	Description	AUGUST 31, 2023	AUGUST 31, 2022
<b>ASSETS &amp; OTHER DEBITS</b>				
UTILITY PLANT:				
1	101.0	Plant in Service	\$ 3,667,803,871.45	\$ 3,449,152,744.01
2	101.1	Property Under Capital Leases	27,979,640.00	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
5	114.0	Plant Acquisition Adjustments	-	-
6	106.0	Completed Construction not Classified-Gas	372,715,491.19	189,406,485.53
7	107.0	Construction Work in Progress	147,462,925.52	124,498,962.72
8	108.0	Accumulated Depreciation-Utility Plant	(1,162,791,848.57)	(1,106,846,238.34)
9	111.0	Accumulated Amortization-Utility Plant	-	-
10	117.3	Gas Stored in Reservoirs and Pipelines	-	-
11		<b>TOTAL UTILITY PLANT</b>	<b>\$ 3,053,175,019.27</b>	<b>\$ 2,693,694,929.69</b>
OTHER PROPERTY & INVESTMENTS:				
12	121.0	Non-Utility Property	\$ 17,171.56	\$ 17,171.56
13	122.0	Accumulated Depreciation-Non-Utility Property	(9,321.87)	(9,321.87)
14	124.0	Other Investments	4,500,002.00	4,500,002.00
15	128.0	Other Special Funds	229,200.00	229,200.00
16		<b>TOTAL OTHER PROPERTY &amp; INVESTMENTS</b>	<b>\$ 4,737,051.69</b>	<b>\$ 4,737,051.69</b>
CURRENT & ACCRUED ASSETS:				
17	131.0	Cash	\$ 903,090.23	\$ 190,741.57
18	134.0	Other Special Deposits	1,366,584.99	1,335,087.26
19	135.0	Working Funds	-	-
20	136.0	Temporary Cash Investments	-	-
21	141.0	Notes Receivable	64,034,488.24	66,542,632.71
22	142.0	Customer Accounts Receivable	63,457,010.04	61,279,175.82
23	143.0	Other Accounts Receivable	3,287,429.15	2,851,198.91
24	144.0	Accumulated Provision for Uncollectible	(37,190,784.02)	(36,401,991.03)
25	145.0	Notes Receivable from Associated Companies	-	31,627,968.40
26	146.0	Accounts Receivable from Associated Companies	4,931,500.42	4,013,425.81
27	154.0	Plant Materials & Operating Supplies	4,988,451.68	4,611,298.98
28	164.1	Gas Stored - Current	58,570,103.61	113,207,836.63
29	165.0	Prepayments	6,156,994.90	4,401,649.78
30	173.0	Accrued Utility Revenues	8,797,833.36	11,646,067.43
31	174.0	Miscellaneous Current & Accrued Assets	144,517.67	402,633.78
32	175.0	Derivative Instrument Assets-Current Portion	-	-
33		<b>TOTAL CURRENT &amp; ACCRUED ASSETS</b>	<b>\$ 179,447,220.27</b>	<b>\$ 265,707,726.05</b>
DEFERRED DEBITS:				
34	181.0	Unamortized Debt Expense	\$ 5,596,555.66	\$ 2,706,208.43
35	182.3	Other Regulatory Assets	467,530,957.13	432,827,755.35
36	186.0	Miscellaneous Deferred Debits	13,770,464.59	7,475,815.20
37	190.0	Accumulated Deferred Income Taxes	199,872,738.12	1.46
38	191.0	Unrecovered Purchased Gas Costs	(84,256,079.24)	11,906,145.08
39		<b>TOTAL DEFERRED DEBITS</b>	<b>\$ 602,514,636.26</b>	<b>\$ 454,915,925.52</b>
40		<b>TOTAL ASSETS &amp; OTHER DEBITS</b>	<b>\$ 3,839,873,927.49</b>	<b>\$ 3,419,055,632.95</b>

**Peoples Natural Gas Company LLC**  
**Peoples Natural Gas Division**  
**Exhibit 1, Schedule 2**  
**Comparative Balance Sheet**

Line No	Account	Description	AUGUST 31, 2023	AUGUST 31, 2022
<b>LIABILITIES &amp; OTHER CREDITS</b>				
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
43	216.0	Unappropriated Retained Earnings	542,076,207.61	357,663,462.36
44	219.0	Accumulated Other Comprehensive Income	-	-
45		<b>TOTAL PROPRIETARY CAPITAL</b>	<b>\$ 1,584,880,192.78</b>	<b>\$ 1,400,467,447.53</b>
LONG-TERM DEBT:				
46	223.0	Advances from Associated Companies	\$ 1,017,829,200.00	\$ 927,575,600.00
47	225.0	Unamortized Premium on Long-Term Debt	243,625.28	-
48		<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 1,018,072,825.28</b>	<b>\$ 927,575,600.00</b>
OTHER NON-CURRENT LIABILITIES:				
49	227.0	Obligations under Capital Lease-Noncurrent	\$ 26,180,470.17	\$ 31,877,955.50
50	228.2	Accumulated Provision for Injuries and Damages	1,000,000.00	1,500,000.00
51	228.3	Accumulated Provision for Pensions and Benefits	8,003,019.41	8,531,068.91
52	228.4	Accumulated Miscellaneous Operating Provision	95,894.38	95,894.38
53	230.0	Asset Retirement Obligation	-	321,252.40
54		<b>TOTAL OTHER NON-CURRENT LIABILITIES</b>	<b>\$ 35,279,383.96</b>	<b>\$ 42,326,171.19</b>
CURRENT & ACCRUED LIABILITIES:				
55	232.0	Accounts Payable	\$ 108,800,183.01	\$ 112,512,164.14
56	233.0	Notes Payable to Associated Companies	165,091,453.94	187,592,524.03
57	234.0	Accounts Payable to Associated Company	110,873,149.66	111,925,754.78
58	235.0	Customer Deposits	3,227,345.18	3,242,787.22
59	236.0	Taxes Accrued	(43,176,523.80)	2,529,676.99
60	237.0	Interest Accrued	25,348.55	31,525.83
61	238.0	Dividends Declared	-	-
62	241.0	Tax Collections Payable	(10,901.58)	156,924.65
63	242.0	Miscellaneous Current & Accrued Liabilities	34,171,358.05	37,428,477.51
64	243.0	Obligations under Capital Lease-Current	6,614,100.63	7,563,576.60
65	244.0	Derivative Instrument Liabilities-Current	-	-
66		<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>\$ 385,615,513.64</b>	<b>\$ 462,983,411.75</b>
DEFERRED CREDITS:				
67	252.0	Customer Advances for Construction	\$ 3,607,794.76	\$ 2,315,998.47
68	255.0	Accumulated Deferred Investment Tax Credit	-	-
69	253.0	Other Deferred Credits	7,559,663.99	11,129,640.56
70	254.0	Other Regulatory Liabilities	207,063,069.21	231,184,186.57
71	282.0	Accumulated Deferred Income Taxes-Other Property	528,017,759.13	520,235,724.57
72	283.0	Accumulated Deferred Income Taxes-Other	69,777,724.74	(179,162,547.69)
73		<b>TOTAL DEFERRED CREDITS</b>	<b>\$ 816,026,011.83</b>	<b>\$ 585,703,002.48</b>
74		<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>	<b>\$ 3,839,873,927.49</b>	<b>\$ 3,419,055,632.95</b>

**Peoples Natural Gas Company LLC  
Peoples Gas Division  
Exhibit 1, Schedule 2  
Comparative Balance Sheet**

Line No	Account	Description	AUGUST 31, 2023	AUGUST 31, 2022
<b>ASSETS &amp; OTHER DEBITS</b>				
UTILITY PLANT:				
1	101.0	Plant in Service	\$ 434,292,179.78	\$ 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	114.0	Plant Acquisition Adjustments	-	-
6	106.0	Completed Construction not Classified-Gas	26,436,205.93	19,625,061.16
7	107.0	Construction Work in Progress	15,578,706.39	10,903,694.96
8	108.0	Accumulated Depreciation-Utility Plant	(150,945,447.16)	(148,700,303.13)
9	111.0	Accumulated Amortization-Utility Plant	-	-
10	117.3	Gas Stored in Reservoirs and Pipelines	51,833.00	51,833.00
11		<b>TOTAL UTILITY PLANT</b>	<b>\$ 325,413,477.94</b>	<b>\$ 303,186,665.47</b>
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
16		<b>TOTAL OTHER PROPERTY &amp; INVESTMENTS</b>	<b>\$ 18,800.00</b>	<b>\$ 18,800.00</b>
CURRENT & ACCRUED ASSETS:				
17	131.0	Cash	\$ 121,338.74	\$ 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	5,679,698.79	6,807,244.67
23	143.0	Other Accounts Receivable	67,079.22	12,203.19
24	144.0	Accumulated Provision for Uncollectible	(4,075,024.58)	(4,014,839.45)
25	145.0	Notes Receivable from Associated Companies	-	(2,054,093.93)
26	146.0	Accounts Receivable from Associated Companies	518,883.71	1,004,561.01
27	154.0	Plant Materials & Operating Supplies	584,903.94	745,712.21
28	164.1	Gas Stored - Current	9,073,667.09	22,376,570.74
29	165.0	Prepayments	288,667.23	289,031.40
30	173.0	Accrued Utility Revenues	1,041,063.75	1,328,054.83
31	174.0	Miscellaneous Current & Accrued Assets	20,979.13	1,944,847.97
32	175.0	Derivative Instrument Assets-Current Portion	-	-
33		<b>TOTAL CURRENT &amp; ACCRUED ASSETS</b>	<b>\$ 13,321,257.02</b>	<b>\$ 28,841,652.04</b>
DEFERRED DEBITS:				
33	181.0	Unamortized Debt Expense	\$ 713,523.24	\$ 730,230.88
34	182.3	Other Regulatory Assets	36,560,341.74	19,325,701.28
35	186.0	Miscellaneous Deferred Debits	4,945,551.27	3,764,873.80
36	190.0	Accumulated Deferred Income Taxes	11,953,160.33	0.34
37	191.0	Unrecovered Purchased Gas Costs	9,059,778.86	4,549,583.88
38		<b>TOTAL DEFERRED DEBITS</b>	<b>\$ 63,232,355.44</b>	<b>\$ 28,370,390.18</b>
39		<b>TOTAL ASSETS &amp; OTHER DEBITS</b>	<b>\$ 401,985,890.40</b>	<b>\$ 360,417,507.69</b>

**Peoples Natural Gas Company LLC  
Peoples Gas Division  
Exhibit 1, Schedule 2  
Comparative Balance Sheet**

Line No	Account	Description	AUGUST 31, 2023	AUGUST 31, 2022
<b>LIABILITIES &amp; OTHER CREDITS</b>				
PROPRIETARY CAPITAL:				
40	201.0	Common Stock Issued	\$ -	\$ -
41	211.0	Miscellaneous Paid-In Capital	146,446,815.25	146,446,815.25
42	216.0	Unappropriated Retained Earnings	45,102,538.87	18,122,573.70
43	219.0	Accumulated Other Comprehensive Income	-	-
44		<b>TOTAL PROPRIETARY CAPITAL</b>	<b>\$ 191,549,354.12</b>	<b>\$ 164,569,388.95</b>
LONG-TERM DEBT:				
45	223.0	Advances from Associated Companies	\$ 85,000,000.00	\$ 115,909,090.00
46	225.0	Unamortized Premium on Long-Term Debt	33,415.28	-
47		<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 85,033,415.28</b>	<b>\$ 115,909,090.00</b>
OTHER NON-CURRENT LIABILITIES:				
48	227.0	Obligations under Capital Lease-Noncurrent	\$ -	\$ -
49	228.2	Accumulated Provision for Injuries and Damages	226,128.00	426,128.00
50	228.3	Accumulated Provision for Pensions and Benefits	1,235,252.33	1,285,129.37
51	228.4	Accumulated Miscellaneous Operating Provision	200,000.00	200,000.00
52	230.0	Asset Retirement Obligation	-	-
53		<b>TOTAL OTHER NON-CURRENT LIABILITIES</b>	<b>\$ 1,661,380.33</b>	<b>\$ 1,911,257.37</b>
CURRENT & ACCRUED LIABILITIES:				
54	232.0	Accounts Payable	\$ 9,762,830.84	\$ 15,057,856.16
55	233.0	Notes Payable to Associated Companies	18,466,019.06	(7,157,664.83)
56	234.0	Accounts Payable to Associated Companies	12,503,900.53	15,077,766.44
57	235.0	Customer Deposits	564,783.74	611,566.73
58	236.0	Taxes Accrued	(3,040,632.03)	5,396,635.60
59	237.0	Interest Accrued	4,889.10	5,120.78
60	238.0	Dividends Declared	-	-
61	241.0	Tax Collections Payable	(85,025.75)	20,632.60
62	242.0	Miscellaneous Current & Accrued Liabilities	2,123,971.98	2,860,638.68
63	243.0	Obligations under Capital Lease-Current	-	-
64	244.0	Derivative Instrument Liabilities-Current	-	-
65		<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>\$ 40,300,737.47</b>	<b>\$ 31,872,552.16</b>
DEFERRED CREDITS:				
66	252.0	Customer Advances for Construction	\$ 427,894.66	\$ 428,710.35
67	255.0	Accumulated Deferred Investment Tax Credit	-	-
68	253.0	Other Deferred Credits	-	-
69	254.0	Other Regulatory Liabilities	23,594,086.60	12,371,246.07
70	282.0	Accumulated Deferred Income Taxes-Other Property	52,031,691.02	34,083,897.69
71	283.0	Accumulated Deferred Income Taxes-Other	7,387,330.92	(728,634.90)
72		<b>TOTAL DEFERRED CREDITS</b>	<b>\$ 83,441,003.20</b>	<b>\$ 46,155,219.21</b>
73		<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>	<b>\$ 401,985,890.40</b>	<b>\$ 360,417,507.69</b>

**Peoples Natural Gas Company LLC**  
§ 53.52 (c)

- (6) A brief description of a major change in the operating or financial condition of the utility occurring between the date of the balance sheet required by paragraph (2) and the date of transmittal of the tariff, revision or supplement. As used in this paragraph, a major change is one which materially alters the operating or financial condition of the utility from that reflected in paragraphs (1) — (5).

\* \* \* \* \*

Peoples Natural Gas Division (1000) and Peoples Gas Division (3100) had no major changes in operating or financial condition between the historical test year August 31, 2023 and the rate case filing on December 29, 2023.

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

18. Set forth amount of total cash (all cash accounts) on hand from balance sheets for last 24-calendar months preceding test year-end.

\* \* \* \* \*

<b>Month / Year</b>	<b>Cash and temporary investments</b>
September-21	\$ 1,315,522
October-21	\$ 1,163,166
November-21	\$ 1,043,011
December-21	\$ 1,510,174
January-22	\$ 6,719,537
February-22	\$ 8,964,313
March-22	\$ 3,773,750
April-22	\$ 4,570,362
May-22	\$ 3,196,223
June-22	\$ 1,153,997
July-22	\$ 1,199,551
August-22	\$ 593,101
September-22	\$ 1,410,825
October-22	\$ 2,325,656
November-22	\$ 1,524,402
December-22	\$ 3,366,801
January-23	\$ 4,018,907
February-23	\$ 11,423,368
March-23	\$ 3,049,194
April-23	\$ 4,852,833
May-23	\$ 2,390,932
June-23	\$ 2,039,457
July-23	\$ 1,805,595
August-23	\$ 1,024,429

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

23. List details and sources of “Other Property and Investment,” “Temporary Cash Investments” and “Working Funds” on test year-end balance sheet.

\* \* \* \* \*

For “Other Property and Investment” refer to Exhibit No. 1, Schedule No. 7 (53.53 III.A.2).

For “Temporary Cash Investments” and “Working Funds” refer to Exhibit No. 1, Schedule No 8 (53.53 III.A.3).

**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**  
 § 53.53 III.A

2. Set forth the major items of Other Physical Property, Investments in Affiliated Companies and Other Investments.

\* \* \* \* \*

	Peoples Natural Gas Division	Peoples Gas Division	Combined
<u>Account 121.0 – Non-Utility Property</u>			
Total Account 121.0	\$ 17,171.56	\$ -	\$ 17,171.56
 <u>Account 122.0 – Accumulated Provision for Depreciation and Amortization of Nonutility Property</u>			
Total Account 122.0	\$ (9,321.87)	\$ -	\$ (9,321.87)
 <u>Account 124.0 – Other Investments</u>			
Strategic Investment Fund, Inc. (1500 Shares of C Class units)	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Pennsylvania Development Credit Corp.	\$ 1.00	\$ -	\$ 1.00
Western Pennsylvania Development Credit Corp	\$ 1.00	\$ -	\$ 1.00
Power of 32 Site Development	\$ 3,000,000.00	\$ -	\$ 3,000,000.00
Total Account 124.0	\$ 4,500,002.00	\$ -	\$ 4,500,002.00
 <u>Account 128.0 – Other Special Funds</u>			
Total Account 128.0	\$ 229,200.00	\$ 18,800.00	\$ 248,000.00

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

- 3. Supply the amounts and purpose of Special Cash Accounts of all types, such as:
  - a. Interest and Dividend Special Deposits.
  - b. Working Funds other than general operating cash accounts.
  - c. Other special cash accounts and amounts (Temporary cash investments).

\* \* \* \* \*

a. Account 134.0 – Other Special Deposits-Miscellaneous-BFR Disbursement Fund-Commercial

The \$1,366,584.99 in the BFR Disbursement Fund-Commercial account at August 31, 2023 represents the balance remaining after the disbursement of \$630,000.00 of boiler fuel rider (BFR) funds disbursed in accordance with Docket No. I-79110324, F.3. This amount is for Peoples Natural Gas Division only; Peoples Gas Division has no such accounts.

b. Account 135.0 – Working Funds

There is no balance in Working Funds at August 31, 2023 for either Peoples Natural Gas Division or Peoples Gas Division.

c. Account 136.0 – Temporary Cash Investment

There is no balance in Temporary Cash Investments at August 31, 2023 for either Peoples Natural Gas Division or Peoples Gas Division.

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

4. Describe the nature and/or origin and amounts of notes receivable, accounts receivable from associated companies, and any other significant receivables, other than customer accounts, which appear on balance sheet.

\* \* \* \* \*

**12 Months Ended August 31, 2023**

Line No.	Description	Balance
<b>Account 143 - Other Accounts Receivable</b>		
1	Accounts Receivable Damages and Relocations	\$ 974,735.33
2	Accounts Receivable Estimate	\$ 688,738.64
3	Accounts Receivable Accident/Property Claims	\$ 1,183,175.82
4	Account Receivable - Other	\$ 507,858.58
5		\$ 3,354,508.37
<b>Account 146 - Accounts Receivable from Associated Companies</b>		
6	PNG Homeworks	\$ 5,955.09
7	Delta Natural Gas	\$ 6,467.74
8	Peoples Gas KY LLC	\$ 12,632.71
9	PNG Gathering LLC	\$ 30,833.51
10	Peoples Gas WV LLC	\$ 75,788.02
11	Peoples Natural Gas Co LLC	\$ 433,205.11
12	PNG Companies LLC	\$ 916,364.70
13	Peoples Gas Co LLC	\$ 3,969,137.25
14		\$ 5,450,384.13
15	<b>Total</b>	<b>\$ 7,323,645.62</b>

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

5. Provide the amount of accumulated reserve for uncollectible accounts, method and rate of accrual, amounts accrued, and amounts written-off in each of last three years.

\* \* \* \* \*

**Accumulated Provision for Uncollectable Accounts  
Accruals, Charge-offs and Recoveries for 12 months ended  
August 31, 2021, 2022 and 2023**

<b>Peoples Natural Gas Division</b>					
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<b>Account 144.0</b>	<b>Beginning</b>				<b>Ending</b>
<b>Utility Customers</b>	<b>Balance</b>	<b>Accrual</b>	<b>Charge-offs</b>	<b>Recoveries</b>	<b>Balance</b>
8/31/2021	17,626,325	27,452,097	(15,502,003)	3,212,206	32,788,625
8/31/2022	32,788,625	11,971,574	(11,107,380)	2,486,431	36,139,250
8/31/2023	36,139,250	12,562,088	(16,094,951)	4,119,434	36,725,821
<b>Account 144.3</b>	<b>Beginning</b>				<b>Ending</b>
<b>Other</b>	<b>Balance</b>	<b>Accrual</b>	<b>Charge-offs</b>	<b>Recoveries</b>	<b>Balance</b>
8/31/2021	170,762	-	(110,864)	62,288	122,186
8/31/2022	122,186	217,884	(119,448)	41,784	262,407
8/31/2023	262,407	284,516	(86,798)	4,503	464,628

<b>Peoples Gas Division</b>					
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<b>Account 144.0</b>	<b>Beginning</b>				<b>Ending</b>
<b>Utility Customers</b>	<b>Balance</b>	<b>Accrual</b>	<b>Charge-offs</b>	<b>Recoveries</b>	<b>Balance</b>
8/31/2021	1,943,597	2,388,243	(1,854,634)	250,088	2,727,293
8/31/2022	2,727,293	2,654,472	(1,559,330)	171,532	3,993,966
8/31/2023	3,993,966	1,468,510	(1,686,574)	276,887	4,052,790
<b>Account 144.3</b>	<b>Beginning</b>				<b>Ending</b>
<b>Other</b>	<b>Balance</b>	<b>Accrual</b>	<b>Charge-offs</b>	<b>Recoveries</b>	<b>Balance</b>
8/31/2021	4,600	-	8,233	-	12,833
8/31/2022	12,833	17,728	(13,129)	3,441	20,873
8/31/2023	20,873	9,915	(8,225)	(329)	22,235

<b>Combined</b>
-----------------

<b>Account 144.0</b>	<b>Beginning</b>				<b>Ending</b>
<b>Utility Customers</b>	<b>Balance</b>	<b>Accrual</b>	<b>Charge-offs</b>	<b>Recoveries</b>	<b>Balance</b>
8/31/2021	19,569,922	29,840,339	(17,356,638)	3,462,294	35,515,917
8/31/2022	35,515,917	14,626,046	(12,666,710)	2,657,963	40,133,216
8/31/2023	40,133,216	14,030,598	(17,781,525)	4,396,322	40,778,611
<b>Account 144.3</b>	<b>Beginning</b>				<b>Ending</b>
<b>Other</b>	<b>Balance</b>	<b>Accrual</b>	<b>Charge-offs</b>	<b>Recoveries</b>	<b>Balance</b>
8/31/2021	175,362	-	(102,631)	62,288	135,019
8/31/2022	135,019	235,612	(132,577)	45,225	283,280
8/31/2023	283,280	294,431	(95,022)	4,175	486,863

**Peoples Natural Gas Company LLC  
Combined  
§ 53.53 III.A**

6. Provide a list of prepayments and give an explanation of special prepayments.

\* \* \* \* \*

**Balances as of August 31, 2023**

Line No.	Description	Balance
<b>Account 165 - Prepayments</b>		
1	Computer Software & Telecommunications Maintenance	\$ 3,143,977.68
2	Postage	335,381.77
3	Advertising and Sponsorships	883,160.58
4	Leases	1,349,590.06
5	Health Insurance Benefits Expenses	262,871.64
6	Insurance Premiums Amortized	20,000.00
7	Prepaid Commission of Sublease Brokerage	200,680.40
8	Pittsburgh Downtown Partnership	250,000.00
<hr/>		
9	Total Account 165	\$ 6,445,662.13

Note:

All of the above are considered routine prepayments required by either contract or statute. None are considered special prepayments.

**Peoples Natural Gas Company LLC**  
**Combined**  
 § 53.53 III.A

7. Explain in detail any other significant (in amount) current assets listed on balance sheet.

\* \* \* \* \*

**Peoples Natural Gas Company LLC**  
**Combined**  
 53.53 III.A.7  
 Balances at August 2023

Line No.	Description	Peoples Natural Gas Division	Peoples Gas Division	Combined
<b>Account 142 - Customer Accounts Receivable</b>				
1	<i>Accounts receivable for gas service</i>	\$ 63,457,010.04	\$ 5,679,698.79	\$ 69,136,708.83
2	<b>Total Account 142</b>	<b>\$ 63,457,010.04</b>	<b>\$ 5,679,698.79</b>	<b>\$ 69,136,708.83</b>
<b>Account 164.1 - Gas Stored Underground - Current</b>				
3	<i>Value of gas inventory in storage</i>	\$ 58,570,103.61	\$ 9,073,667.09	\$ 67,643,770.70
4	<b>Total Account 164.1</b>	<b>\$ 58,570,103.61</b>	<b>\$ 9,073,667.09</b>	<b>\$ 67,643,770.70</b>
<b>Account 173 - Accrued Utility Revenues</b>				
5	<i>Unbilled Gas Service</i>	\$ 8,797,833.36	\$ 1,041,063.75	\$ 9,838,897.11
6	<b>Total Account 173</b>	<b>\$ 8,797,833.36</b>	<b>\$ 1,041,063.75</b>	<b>\$ 9,838,897.11</b>

**Peoples Natural Gas Company LLC**  
53.53 III.A

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to effect or will at a later date effect the operating account supplying:
- a. Origin of these accounts.
  - b. Probable changes to this account in the near future.
  - c. Amortization of these accounts currently charged to operations or to be charged in the near future.
  - d. Method of determining yearly amortization for the following accounts:
    - Temporary Facilities
    - Miscellaneous Deferred Debits
    - Research and Development
    - Property Losses
    - Any other deferred accounts that effect operating results.

\* \* \* \* \*

See Attachment.

**Peoples Natural Gas Company LLC**  
**Attachment 1: 53.53 III.A.8**  
**As of August 31, 2023**

Line No.	Description	Balance
<b>Account 181 - Unamortized Debt Expense</b>		
1	Issue Exp - Med Term Notes <i>Relates to debt issuance and recoverable financing costs to be amortized over the term of the outstanding debt</i>	\$5,596,555.66
2	<b>Total Account 181</b>	<b>\$5,596,555.66</b>
<b>Account 182 - Other Regulatory Assets</b>		
3	Universal Service Program <i>This rider recovers costs related to the Company's universal services programs and shall be applicable to residential customers, except for any residential ratepayer served under the Company's Customer Assistance Program.</i>	\$594,037.23
4	Distribution System Improvement Charge (DSIC) <i>Peoples received approval to reconcile DSIC revenues in the following dockets. Each docket approves standard tariff language that complies with Act 11 and authorizes the reconciliation. PNG – P-2013-2344596; PED- P-2013-2342745</i>	\$1,861,755.41
5	Supplier Choice <i>This Rider has been established to recover costs associated with Supplier Choice. The initial filing includes costs related to implementation and administration of the Account Number Access Mechanism per the Commission's Final Order at Docket No. M-2015-2468991 entered June 30, 2016 and costs associated with the implementation and administration of the Supplier Bill in accordance the Commission's Final Order entered August 20, 2015 at Docket No. M-2015-2474802</i>	(\$6,737.62)
6	FAS 109/ASC 740 (Income Taxes) <i>Represents the future effects on income taxes for temporary differences between the basis of assets and liabilities for financial reporting and tax purposes. It is industry standard in Pennsylvania for regulated entities to recover such costs (mainly depreciation timing differences) through base rates.</i>	\$457,235,953.34
7	Rate Case Expense <i>Reflects the expenses incurred in support of the Peoples base rate filing submitted in 2018</i>	\$119,472.38
8	Regulatory Asset - ST - Reclass <i>Represents the offset balance of DSIC and USP Riders that have switched to a liability balance under the regulatory asset accounts</i>	\$2,801,387.37
9	Repair Tax <i>Reflects the (Over)/Under give back of the 481 benefit to customers through surcharge credit</i>	(\$585,370.25)
11	PBOP - Group Med <i>Represents the balance for post-retirement benefits other than pensions, also referred to as other post employment benefits</i>	(\$2,032,261.46)
12	Vacation Balancing <i>Represents the balance of accrued vacation, quarterly adjustments made based on usage</i>	\$5,366,817.94
13	Debt Issuance Costs <i>Relates to debt issuance costs to be amortized over the term of the outstanding debt</i>	\$1,590,532.55
14	Long-Term Reclass <i>Represents the offset balance of Repair Tax that has switched to a liability balance under the regulatory asset account</i>	\$585,370.24
15	<b>Total Account 182</b>	<b>\$467,530,957.13</b>

Peoples Natural Gas Company LLC  
Attachment 1: 53.53 III.A.8  
As of August 31, 2023

Line No.	Description	Balance
<b>Account 186 - Miscellaneous Deferred Debits</b>		
16	Other Deferred Charges <i>Primarily pending lease construction incentives receivable</i>	\$219.81
17	Other Work-In-Progress <i>Deferred expenses incurred in support of Mt Energy</i>	\$301,964.00
18	Retirement Work In Progress <i>Reflects the portion of an asset that incurs costs related to retiring/cost of removal of an asset. Once the project is complete and the work in progress becomes an asset, the retirement in progress becomes cost of removal and is depreciated over the life</i>	\$10,877,545.40
19	OPEB Asset/Oblig - FAS 158 -Non Current <i>Relates to OPEB/PBOP balance to be amortized over the term</i>	\$2,590,735.38
20	<b>Total Account 186</b>	<b>\$13,770,464.59</b>
<b>Account 190 - Accumulated Deferred Income Taxes</b>		
21	Accumulated Deferred Income Tax <i>This account is used to record deferred income tax, federal and state, related to income reported for accounting purposes but which has been deferred for tax purposes until subsequent years. Included in this balance are deferred income taxes associated with gas purchase costs, payroll related liabilities, net operating losses and other related regulatory assets.</i>	\$199,872,738.12
22	<b>Total Account 190</b>	<b>\$199,872,738.12</b>
<b>Account 191 - Unrecovered Purchased Gas Costs</b>		
23	Deferred Gas - (Over)/Under - Collections of purchased gas costs <i>Reflects (Over)/Under-collections of purchased gas costs. The rate application for over/under recoveries of purchased gas costs is in accordance with 1307(f) Rider B of the Company's Tariff</i>	(\$84,256,079.24)
24	<b>Total Account 191</b>	<b>(\$84,256,079.24)</b>

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

9. Explain the nature of accounts payable to associated companies, and note amounts of significant items.

\* \* \* \* \*

Accounts payable to associated companies is comprised of interest, labor and associated costs, cash receipts and payments.

**Peoples Natural Gas Company LLC**  
**Attachment 1 : 53.53 III.A.9**  
**Balances as of August 2023**

Line No.	Description	Peoples Natural Gas Division	Peoples Gas Division	Combined
<b>Account 233 - Notes Payable to Associated Companies</b>				
1	Revolver Line of Credit	\$ (165,091,453.94)	\$ (18,466,019.06)	\$ (183,557,473.00)
2	<b>Total Account 233</b>	<b>\$ (165,091,453.94)</b>	<b>\$ (18,466,019.06)</b>	<b>\$ (183,557,473.00)</b>
<b>Account 234 - Accounts Payable to Associated Companies</b>				
3	Peoples Gas West Virginia LLC	\$ (90,264.90)	\$ (2,780.83)	\$ (93,045.73)
4	Peoples Gas Kentucky LLC	(18,100.32)	(1,308.41)	(19,408.73)
5	Peoples Gas Homeworks LLC	(204,259.20)	-	(204,259.20)
6	Peoples Gas Gathering LLC	(2,793.82)	-	(2,793.82)
7	Peoples Natural Gas LLC	-	(3,969,137.25)	
8	Peoples Gas Company LLC	(433,205.11)	-	(433,205.11)
9	PNG Companies LLC	(67,317,417.60)	(3,390,771.36)	(70,708,188.96)
10	<b>Total Convenience Payments</b>	<b>\$ (68,066,040.95)</b>	<b>\$ (7,363,997.85)</b>	<b>\$ (71,460,901.55)</b>
11	PNG Companies LLC - Service Company Billings	\$ (15,622,725.11)	\$ (530,133.57)	\$ (16,152,858.68)
12	PNG Companies LLC - Interest	\$ (27,184,383.56)	\$ (4,609,769.11)	\$ (31,794,152.67)
13	<b>Total Account 234</b>	<b>\$ (110,873,149.62)</b>	<b>\$ (12,503,900.53)</b>	<b>\$ (119,407,912.90)</b>

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

10. Provide details of other deferred credits as to their origin and disposition policy (e.g.—amortization).

\* \* \* \* \*

**12 Months Ended August 31, 2023**

Line No.	Description	Balance
<b>Account 252 - Customer Advances for Construction</b>		
1	Customer Advances for Construction <i>Related to contributions from customers to aid in the construction of line extensions for the purpose of gas distribution</i>	\$ (4,035,689.42)
<hr/>		
2	Total Account 252	\$ (4,035,689.42)
<hr/>		
<b>Account 253 - Other Deferred Credits</b>		
3	Accrued Other Liabilities – Non Current <i>Relates to amortizable mineral rights deferred revenue</i>	\$ (343,518.21)
4	Defer Lease Obligation <i>Relates to amortizable lease incentives for the rental of the 375 North Shore building</i>	\$ 443,336.88
5	OPEB ME 158 Benefit Obligation - Non Current <i>Relates to Other Post Retirement Benefits for Salaried employees based on Hewitt’s Studies as defined by FAS 158 which requires recognition of over/under funding of OPEB.</i>	\$ (6,902,144.66)
6	Deferred Credit - Non Current <i>Amortization of losses on subleases of the 225 North Shore building</i>	\$ (757,338.00)
<hr/>		
7	Total Account 253	\$ (7,559,663.99)

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

11. Supply basis for Injury and Damages reserve and amortization thereof.

\* \* \* \* \*

Account 228.2 Accumulated Provision for Injuries and Damages balance as of August 31, 2023:

Reserve for Injuries and Damages     \$1,226,128.00

This amount represents the reserve for third party injuries and damages. This reserve is evaluated on a quarterly basis and includes identified accruals for known, probable future expenses, as determined by the Legal Department. At the time the accrual is determined, operating expense is charged and operation reserve (Account 228.2) is credited with the dollar value of the estimated exposure. As each claim or case is resolved, that was established as part of the reserve, the costs are charged directly to the operating reserve account.

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

12. Provide details of any significant reserves, other than depreciation, bad debt, injury and damages, appearing on balance sheet.

\* \* \* \* \*

Response:

The following are the significant reserves appearing on the balance sheet other than depreciation, bad debts and injury and damages as of August 31, 2023.

Line No.	Description	Balance
<b>Account 228.3 - Accumulated Provision for Pension and Benefits</b>		
1	Pension Benefit Obligation - Non Current <i>Relates to the net underfunded status of the PNG Pension plans based on Aon's actuarial studies</i>	\$ (9,238,271.74)
2	<b>Total Account 228.3</b>	<b>\$ (9,238,271.74)</b>
<b>Account 242.0 Miscellaneous Current and Accrued Liabilities</b>		
3	OPEB SE 158 Benefit Obligation - Current <i>Relates to the net underfunded status of the Other Post Retirement Benefits for PNG Plan based on Aon's actuarial study</i>	\$ (899,654.55)
4	<b>Total Account 242.0</b>	<b>\$ (899,654.55)</b>
<b>Account 253.0 Other Deferred Credits</b>		
5	OPEB SE 158 Benefit Obligation - Non Current <i>Relates to the net underfunded status of the Other Post Retirement Benefits for PNG Plan based on Aon's actuarial study</i>	\$ (6,902,144.66)
6	<b>Total Account 253.0</b>	<b>\$ (6,902,144.66)</b>

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

- 13. Provide an analysis of unappropriated retained earnings for the test year and three preceding calendar years.

\* \* \* \* \*

Combined	31-Dec-21	31-Dec-22	31-Aug-23
Beginning of Year Balance	\$ 44,642,104	\$ 226,030,308	\$ 442,456,332
Net Income (Loss)	\$ 181,388,204	\$ 216,426,024	\$ 196,487,967
Dividends	-	-	-
<b>End of Year Balance</b>	<b>226,030,308</b>	<b>442,456,332</b>	<b>638,944,299</b>

Calendar Year 2020 was not provided as the Company was acquired by Essential Utilities on March 16, 2020.

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

1. If Unrecovered Fuel Cost policy is implemented, provide the following:
  - a. State manner in which amount of Unrecovered Fuel Cost on balance sheet at the end of the test year was determined, and the month in test year in which such fuel expense was actually incurred. Provide amount of adjustment made on the rate case operating account for test year-end unrecovered fuel cost. (If different than balance sheet amount, explain.)
  - b. Provide amount of Unrecovered Fuel Cost that appeared on the balance sheet at the opening date of the test year, and the manner in which it was determined. State whether this amount is in the test year operating account.

\* \* \* \* \*

Refer to page 2 of 2 for Account 191 balances at the beginning and end of the historic test year.

**Peoples Natural Gas Company LLC**  
**Combined**  
**Attachment 1: 53.53 III.E.1**  
**Account 191 - Deferred Gas Costs**

<b>Account 191 Beginning Balance August 31, 2021</b>	\$	5,924,981.76
September 2021	\$	6,987,068.83
October 2021	\$	4,284,437.69
November 2021	\$	8,473,262.64
December 2021	\$	(16,009,835.91)
January 2022	\$	(16,118,172.80)
February 2022	\$	(6,475,114.31)
March 2022	\$	(2,792,980.06)
April 2022	\$	(2,131,743.51)
May 2022	\$	8,047,933.66
June 2022	\$	10,211,622.24
July 2023	\$	3,851,676.92
August 2022	\$	12,202,591.81
<b>Total</b>	<b>\$</b>	<b>10,530,747.20</b>
<b>Account 191 Ending Balance August 31, 2022</b>	<b>\$</b>	<b>16,455,728.96</b>
<b>Account 191 Beginning Balance August 31, 2022</b>	<b>\$</b>	<b>16,455,728.96</b>
September 2022	\$	9,149,475.71
October 2022	\$	(7,678,590.01)
November 2022	\$	(9,475,838.99)
December 2022	\$	(29,662,119.56)
January 2023	\$	(23,521,418.88)
February 2023	\$	(25,190,550.61)
March 2023	\$	(20,032,299.56)
April 2023	\$	(2,939,726.22)
May 2023	\$	2,244,386.44
June 2023	\$	4,085,984.54
July 2023	\$	5,524,475.37
August 2023	\$	5,844,192.43
<b>Total</b>	<b>\$</b>	<b>(91,652,029.34)</b>
<b>Account 191 Ending Balance August 31, 2023</b>	<b>\$</b>	<b>(75,196,300.38)</b>

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

2. Provide details of items and amounts comprising the accounting entries for Deferred Fuel Cost at the beginning and end of the test year.

\* \* \* \* \*

Refer to the response to Exhibit No. 1, Schedule No. 19 (53.53 III.E.1).

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

32. Provide a schedule showing the calculation of any deferred fuel costs shown in Account 174. Also, explain the accounting, with supporting detail, for any associated income taxes.

\* \* \* \* \*

Peoples does not reflect deferred gas costs in Account 174. Refer to the response to Exhibit No. 1, Schedule No. 19 (53.53 III.E.1) for deferred fuel costs.

**Peoples Natural Gas Company LLC**

§ 53.52 (d)

(1) If a utility renders more than one type of public service, such as electric and gas, information required by § § 53.51—53.53 (relating to information furnished with the filing of rate changes), except subsection (c)(2), relates solely to the kind of service to which the tariff or tariff supplement is applicable. In subsection (c)(2), the book value of property used in furnishing each type of public service, as well as the depreciation reserve applicable to the property, shall be shown separately.

\* \* \* \* \*

Not applicable.

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

20. Provide latest available balance sheet and income statement for Company, Parent and System (consolidated).

\* \* \* \* \*

Refer to Exhibit No. 1, Schedule No. 2 (53.53 III.A.1) for the balance sheet and to Exhibit No. 2, Schedule No. 5 (53.53 III.A.18) for the income statement for Peoples Natural Gas Company LLC. Refer to Exhibit No. 16, Schedule No. 2 (53.53.II.A.2) for the PNG Companies financial statements.

**Peoples Natural Gas Company LLC**  
§ 53.52 (b)

- (2) The operating income statement of the utility for a 12-month period, the end of which may not be more than 120 days prior to the filing. Water and wastewater utilities with annual revenues under \$100,000 and municipal corporations subject to Commission jurisdiction may provide operating income statements for a 12-month period, the end of which may not be more than 180 days prior to the filing.

\* \* \* \* \*

Refer to Exhibit No. 2, Schedule No. 4 (53.53 III.A.17) for the operating income statement for the 12-month period ending August 31, 2023.

**Peoples Natural Gas Company LLC**

§ 53.52 (c)

- (5) A statement of operating income, setting forth the operating revenues and expenses by detailed accounts for the 12-month period ending on the date of the balance sheet required by paragraph (2).

\* \* \* \* \*

Refer to Exhibit No. 2, Schedule No. 4 (53.53 III.A.17); Exhibit No. 2, Schedule No. 5 (53.53 III.A.18); Exhibit No. 3, Schedule No. 15 (53.53 III.E.14); and Exhibit No. 4, Schedule No. 22 (53.53 III.E.34).

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

22. Provide Operating Income claims under:

- i. Present rates
- ii. Pro forma present rates (annualized & normalized)
- iii. Proposed rates (annualized & normalized)

b. Provide Rate of Return on Original Cost and Fair Value claims under:

- i. Present rates
- ii. Pro forma present rates
- iii. Proposed rates

\* \* \* \* \*

- a. Refer to Exhibit No. 2, Schedule No. 4 (53.53 III.A.17), Proforma Fully Projected Future Test Year and the Proposed Fully Projected Test Year and notes thereto.
- b. Refer to Exhibit No. 8, Schedule No. 2 (53.53 I.A.2), Proforma Fully Projected Future Test Year and the Proposed Fully Projected Test Year, for Rate of Return on Original Cost and Fair Value Claim.

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

17. Prepare a Statement of Income for the various time frames of the rate proceeding including:

Col. 1—Book recorded statement for the test year.

2—Adjustments to book record to annualize and normalize under present rates.

3—Income statement under present rates after adjustment in Col. 2

4—Adjustment to Col. 3 for revenue increase requested.

5—Income statement under requested rates.

- a. Expenses may be summarized by the following expense classifications for purposes of this statement:

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred Federal

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income & Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed Listing

Taxes Applicable to Other Income and Deductions

Listing

Income Before Interest Charges

Listing of all types of Interest Charges and all amortization of Premiums and/or Discounts and Expenses on Debt issues

Total Interest

Net Income After Interest Charges

(Footnote each adjustment to the above statements with explanation in sufficient clarifying detail.)



Peoples Natural Gas Company LLC  
Statement of Income at Present Rates  
Peoples Natural Gas Division

Exhibit No. 2, Schedule No. 4

Page 3 of 7

Witness: Andrew Wachter

Proforma  
Fully Projected  
Future Test Year at  
Present Rates  
9.30.2025

Line No.	Description	Reference	Per Books Historic Test Year 8.31.2023	Adjustments	Proforma Historic Test Year 8.31.2023	Adjustments	Proforma Future Test Year 8.31.2024	Adjustments	Proforma Future Test Year at Present Rates 9.30.2025
<b>Operating Revenues:</b>									
<b>Operating Revenues (by FERC account):</b>									
1	<b>Operating Revenues:</b>	Ex. 3, Sch. 15, Att. B	\$ 896,675,108	\$ (176,978,507)	\$ 719,696,601	\$ 21,701,077	\$ 741,397,678	\$ 2,978,408	\$ 744,376,086
<b>Operating Revenue Deductions:</b>									
2	Gas Supply Expense	Ex. 3, Sch. 15, Att. C	462,387,381	(170,971,381)	291,416,000	83,330	291,499,330	(80,792)	291,418,538
3	Operating and Maintenance Expense	Ex. 4, Sch. 1	169,513,207	(1,271,357)	168,241,851	1,924,836	170,166,687	14,592,420	184,759,107
4	Depreciation and Amortization	Ex. 5, Table 2	98,709,348	(5,460,041)	93,249,307	10,973,431	104,222,738	10,195,345	114,418,083
	Net Salvage Amortized	Ex. 5, Table 4		7,949,922	7,949,922	(1,535,904)	6,414,018	(1,713,107)	4,700,911
5	Taxes Other Than Income Taxes	Ex. 6, Sch. 2	10,564,281	(214,646)	10,349,635	1,725,285	12,074,920	855,216	12,930,136
6	<b>Total Operating Revenue Deductions</b>		<b>741,174,218</b>	<b>(169,967,503)</b>	<b>571,206,715</b>	<b>13,170,979</b>	<b>584,377,693</b>	<b>23,849,082</b>	<b>608,226,775</b>
7	<b>Operating Income Before Income Taxes</b>		<b>155,500,891</b>	<b>(7,011,004)</b>	<b>148,489,886</b>	<b>8,530,098</b>	<b>157,019,985</b>	<b>(20,870,674)</b>	<b>136,149,310</b>
8	<b>Income Taxes</b>	Ex. 7, Sch. 8, Att. 1	<b>(68,129,502)</b>	<b>1,879,794</b>	<b>(70,009,296)</b>	<b>(19,333,188)</b>	<b>(89,101,345)</b>	<b>1,103,976</b>	<b>(88,627,498)</b>
9	<b>Operating Income</b>		<b>223,630,392</b>	<b>(8,890,798)</b>	<b>218,499,182</b>	<b>27,863,287</b>	<b>246,121,330</b>	<b>(21,974,651)</b>	<b>224,776,808</b>
<b>Other Income</b>									
10	Interest/Dividend Revenue	Ex. 2, Sch. 5	3,000,567	(3,000,567)	-		-	-	-
11	Miscellaneous Nonoperating Income / Expense	Ex. 2, Sch. 5	20,595,895	(20,595,895)	-		-	-	-
12	<b>Total Other Income</b>		<b>23,596,461</b>	<b>(23,596,461)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Other Income Deductions</b>									
13	Rent Expense - Nonutility Operations	Ex. 4, Sch. 1	2,102,533	(2,102,533)	-	-	-	-	-
14	Charitable and Civic Contributions	Ex. 4, Sch. 1	3,082,066	(3,082,066)	-	-	-	-	-
15	Expense - Civic, Political & Rel. Act	Ex. 4, Sch. 1	307,348	(307,348)	-	-	-	-	-
16	Other Expense Miscellaneous	Ex. 4, Sch. 1	13,188,541	(13,188,541)	-	-	-	-	-
17	<b>Total Other Income Deductions</b>	Ex. 4, Sch. 1	<b>18,680,488</b>	<b>(18,680,488)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
18	<b>Taxes Applicable to Other Income and Deductions</b>	Ex. 7, Sch. 8, Att. 1	<b>245,153</b>	<b>(245,153)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>
<b>Interest Charges:</b>									
19	Interest on Debt to Associated Companies	Page 5 of 7 of this schedule	38,189,220	16,824,225	55,013,446	4,721,156	59,734,601	17,269,006	77,003,607
20	Other Interest Charges		7,698,911	(7,698,911)	-		-	-	-
21	Amortization of Debt Discount and Expense		738,306	(738,306)	-	-	-	-	-
22	AFUDC		(2,492,815)	2,492,815	-	-	-	-	-
23	<b>Total Interest Charges</b>		<b>44,133,622</b>	<b>10,879,824</b>	<b>55,013,446</b>	<b>4,721,156</b>	<b>59,734,601</b>	<b>17,269,006</b>	<b>77,003,607</b>
24	<b>Net Income</b>		<b>\$ 184,167,591</b>	<b>\$ (24,441,443)</b>	<b>\$ 163,485,737</b>	<b>\$ 23,142,131</b>	<b>\$ 186,386,728</b>	<b>\$ (39,243,657)</b>	<b>\$ 147,773,200</b>
25	<b>Rate Base</b>	Ex. 8, Sch. 2	<b>\$ 3,034,013,239</b>		<b>\$ 3,034,013,239</b>		<b>\$ 3,327,668,711</b>		<b>\$ 3,887,223,960</b>



**Peoples Natural Gas Company LLC**  
**Calculation of Proforma Interest Expense at Present and Proposed Rates**

**HISTORIC TEST YEAR**

Line No.	Description	Peoples Natural Gas	Peoples Gas	Combined
1	Rate Base	\$ 3,034,013,239	\$ 308,448,138	\$ 3,347,157,676
2	Weighted Long Term Debt Cost	1.81%	1.81%	1.81%
3	Synchronized Interest Expense - LT	\$ 55,013,446	\$ 5,592,855	\$ 60,691,455
4	Weighted Short Term Debt Cost	0.00%	0.00%	0.00%
5	Synchronized Interest Expense - ST	\$ -	\$ -	\$ -
6	Synchronized Interest Expense - Total	\$ 55,013,446	\$ 5,592,855	\$ 60,691,455

**FUTURE TEST YEAR**

Line No.	Description	Peoples Natural Gas	Peoples Gas	Combined
7	Rate Base	\$ 3,327,668,711	\$ 325,096,115	\$ 3,658,410,801
8	Weighted Long Term Debt Cost	1.80%	1.80%	1.80%
9	Synchronized Interest Expense - LT	\$ 59,734,601	\$ 5,835,763	\$ 65,671,715
10	Weighted Short Term Debt Cost	0.00%	0.00%	0.00%
11	Synchronized Interest Expense - ST	\$ -	\$ -	\$ -
12	Synchronized Interest Expense - Total	\$ 59,734,601	\$ 5,835,763	\$ 65,671,715

**FULLY PROJECTED FUTURE TEST YEAR-at Present Rates**

Line No.	Description	Peoples Natural Gas	Peoples Gas	Combined
13	Rate Base	\$ 3,887,223,960	\$ 351,865,936	\$ 4,244,704,201
14	Weighted Long Term Debt Cost	1.98%	1.98%	1.98%
15	Synchronized Interest Expense - LT	\$ 77,003,607	\$ 6,970,256	\$ 84,085,080
16	Weighted Short Term Debt Cost	0.00%	0.00%	0.00%
17	Synchronized Interest Expense - ST	\$ -	\$ -	\$ -
18	Synchronized Interest Expense - Total	\$ 77,003,607	\$ 6,970,256	\$ 84,085,080

**Peoples Natural Gas Company, LLC**  
**Rate of Return on Rate Base**  
**Twelve Months Ended September 30, 2024**

Line No.	Description	Combined
1	Proforma Rate Base at Proposed Rates	\$ 4,215,125,164
2	Return on Rate Base	8.40%
3	Operating Income at Proposed Rates	\$ 354,264,935
4	Less: Net Operating Income at Present Rates	<u>\$ 233,699,859</u>
5	Operating Income Deficit	\$ 120,565,076
6	Revenue Conversion Factor	1.28640527
7	Additional Revenues	\$ 155,095,549
8	Additional Late Fees	<u>930,573</u>
9	Additional Revenue Requirement	\$ 156,026,122
	Revenue Conversion Factor:	
10	Operating Revenue	1.00000000
11	Less: Uncollectible	0.02200000
12	Plus: late payments	0.00600000
13	Income Before State Taxes	0.98400000
14	State Income Tax Effect Tax Rate	-
15	Less: State Income Tax	-
16	Income Before Federal Taxes	0.98400000
17	Less: Federal Tax at 21%	0.20664000
18	Adjusted Operating Income	<u>0.77736000</u>
19	Revenue Conversion Factor	1.28640527

**Peoples Natural Gas Company LLC**  
**Exhibit No. 2, Schedule No. 4**  
**Additional Revenue Requirement Adjustments**

		<u>Combined</u>
1	Additional Revenue Requirement	\$ 155,095,549
2	Additional Late Fees                      Ln 1 x Uncollectible Rate	930,573
3	Less Operating & Maintenance Expense	<u>3,412,102</u>
4	Income Before State Income Tax      Ln 1 + Ln 2 - Ln 3	\$ 152,614,020
5	State Income Taxes Line 4 Times Effect Tax Rate              Ex. 7, Sch. 8	<u>-</u>
6	Income Before Federal Income Tax      Ln 4 - Ln 5	152,614,020
7	Federal Income Taxes                      Ln 6 x 21%	<u>32,048,944</u>
8	Operating Income                              Ln 6 - Ln 7	<u><u>120,565,076</u></u>

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

18. Provide comparative operating statements for the test year and the immediately preceding 12 months showing increases and decreases between the two periods. These statements should supply detailed explanation of the causes of the major variances between the test year and preceding year by detailed account number.

\* \* \* \* \*

See Attachment 1.

Peoples Natural Gas Company LLC  
 Combined, Peoples Natural Gas and Peoples Gas Divisions  
 Exhibit 2, Schedule 5  
 Attachment 1: 53.53 III.A.18  
 Comparative Income Statement  
 Twelve Months Ended August 31:

Line No	Account Description	2023	2022	Difference	2023	2022	Difference	2023	2022	Difference
		Combined	Combined	Combined	Peoples Natural Gas Division	Peoples Natural Gas Division	Peoples Natural Gas Division	Peoples Gas Division	Peoples Gas Division	Peoples Gas Division
		(1)	(2)	(3=1-2)	(1)	(2)	(3=1-2)	(1)	(2)	(3=1-2)
	<b>Operating Revenues (400):</b>									
1	480.0 Residential Sales	\$ 655,478,200.75	\$ 579,137,825.57	\$ 76,340,375.18	\$ 579,199,525.94	\$ 510,514,452.77	\$ 68,685,073.17	\$ 76,278,674.81	\$ 68,623,372.80	\$ 7,655,302.01
2	481.0 Commercial and Industrial Sales	130,426,966.29	104,331,809.76	26,095,156.53	114,107,903.17	89,729,524.04	24,378,379.13	16,319,063.12	14,602,285.72	1,716,777.40
3	483.0 Sales for Resale	5,793,573.79	7,537,446.37	(1,743,872.58)	5,548,052.32	7,377,737.72	(1,829,685.40)	245,521.47	159,708.65	85,812.82
4	<b>Sales of Gas (480-484)</b>	<b>\$ 791,698,740.83</b>	<b>\$ 691,007,081.70</b>	<b>\$ 100,691,659.13</b>	<b>\$ 698,855,481.43</b>	<b>\$ 607,621,714.53</b>	<b>\$ 91,233,766.90</b>	<b>\$ 92,843,259.40</b>	<b>\$ 83,385,367.17</b>	<b>\$ 9,457,892.23</b>
5	487.0 Forfeited Discounts	\$ 6,383,733.30	\$ 5,023,833.16	\$ 1,359,900.14	\$ 5,905,717.51	\$ 4,613,856.75	\$ 1,291,860.76	\$ 478,015.79	\$ 409,976.41	\$ 68,039.38
6	488.0 Miscellaneous Service Revenues	1,040,665.00	878,236.00	162,429.00	960,640.00	812,211.00	148,429.00	80,025.00	66,025.00	14,000.00
7	489.1 Revenues from Transportation of Gas of Others Through Gathering Facility	6,796,662.40	7,243,862.36	(447,199.96)	6,796,662.40	7,243,862.36	(447,199.96)	-	-	-
8	489.3 Revenues from Transportation of Gas of Others Through Distribution Facility	176,503,489.53	188,487,020.30	(11,983,530.77)	164,193,883.58	175,942,127.74	(11,748,244.16)	12,309,605.95	12,544,892.56	(235,286.61)
9	489.4 Revenues from Storing Gas of Others	-	-	-	-	-	-	-	-	-
10	493.0 Rent from Gas Property	372,810.62	363,405.83	9,404.79	372,810.62	352,327.69	20,482.93	-	11,078.14	(11,078.14)
11	495.0 Other Gas Revenues	19,835,411.84	20,917,215.95	(1,081,804.11)	19,589,912.52	20,670,198.59	(1,080,286.07)	245,499.32	247,017.36	(1,518.04)
12	496.0 Provision for Rate Refunds	2,207,560.06	703,886.11	1,503,673.95	2,207,560.06	703,886.11	1,503,673.95	2,207,560.06	703,886.11	1,503,673.95
13	<b>Other Operating Revenues (485-496)</b>	<b>\$ 213,140,332.75</b>	<b>\$ 223,617,459.71</b>	<b>\$ (10,477,126.96)</b>	<b>\$ 197,819,626.63</b>	<b>\$ 209,634,584.13</b>	<b>\$ (11,814,957.50)</b>	<b>\$ 15,320,706.12</b>	<b>\$ 13,982,875.58</b>	<b>\$ 1,337,830.54</b>
14	<b>Total Operating Revenues (400)</b>	<b>\$ 1,004,839,073.58</b>	<b>\$ 914,624,541.41</b>	<b>\$ 90,214,532.17</b>	<b>\$ 896,675,108.06</b>	<b>\$ 817,256,298.66</b>	<b>\$ 79,418,809.40</b>	<b>\$ 108,163,965.52</b>	<b>\$ 97,368,242.75</b>	<b>\$ 10,795,722.77</b>
	<b>Gas Production Operating Expense:</b>									
	<b>Natural Gas Production Operation Expense</b>									
15	750.0 Supervision and engineering	\$ -	\$ 238.33	\$ (238.33)	\$ -	\$ 238.33	\$ (238.33)	\$ -	\$ -	\$ -
16	751.0 Production maps and records	-	-	-	-	-	-	-	-	-
17	752.0 Gas wells expenses	-	-	-	-	-	-	-	-	-
18	753.0 Field lines expenses	1,224,527.79	1,136,374.06	88,153.73	1,224,527.79	1,135,573.81	88,953.98	-	800.25	(800.25)
19	754.0 Field compressor station expenses	2,283,822.89	2,165,261.59	118,561.30	2,268,312.57	2,152,960.79	115,351.78	15,510.32	12,300.80	3,209.52
20	755.0 Field compressor station fuel and power	2,115,635.98	2,613,907.64	(498,271.66)	2,115,635.98	2,613,907.64	(498,271.66)	-	-	-
21	756.0 Field measuring and regulating station expenses	317,773.74	303,262.24	14,511.50	316,961.70	301,637.66	15,324.04	812.04	1,624.58	(812.54)
22	758.0 Gas well royalties	-	-	-	-	-	-	-	-	-
23	759.0 Other expenses	64,408.14	43,017.15	21,390.99	64,408.14	43,017.15	21,390.99	-	-	-
24	760.0 Rents	15,051.21	14,804.47	246.74	15,051.21	14,804.47	246.74	-	-	-
25	<b>Natural Gas Production and Gathering Operation Expense</b>	<b>\$ 6,021,219.75</b>	<b>\$ 6,276,865.48</b>	<b>\$ (255,645.73)</b>	<b>\$ 6,004,897.39</b>	<b>\$ 6,262,139.85</b>	<b>\$ (257,242.46)</b>	<b>\$ 16,322.36</b>	<b>\$ 14,725.63</b>	<b>\$ 1,596.73</b>
26	800.1 Natural gas well-head purchases - intercompany	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	801.0 Natural gas field line purchases	20,932,868.30	35,849,239.30	(14,916,371.00)	11,154,028.74	21,135,301.59	(9,981,272.85)	9,778,839.56	14,713,937.71	(4,935,098.15)
28	803.0 Natural gas transmission line purchases	246,557,040.01	370,293,948.89	(123,736,908.88)	227,523,799.67	337,781,891.90	(110,258,092.23)	19,033,240.34	32,512,056.99	(13,478,816.65)
29	804.0 Natural gas city gate purchases	4,289,586.96	8,663,807.33	(4,374,220.37)	4,189,948.58	8,430,986.30	(4,241,037.72)	99,638.38	232,821.03	(133,182.65)
30	805.0 Other gas purchases	2,453.95	2,453.95	-	2,453.95	2,453.95	-	-	-	-
31	805.1 Purchase gas cost adjustments	84,931,323.22	(16,867,630.20)	101,798,953.42	89,049,053.20	(12,181,248.00)	101,230,301.20	(4,117,729.98)	(4,686,382.20)	568,652.22
32	806.0 Exchange gas	(12,207.91)	(110,999.96)	98,792.05	(1,936,076.75)	908,672.16	(2,844,748.91)	1,923,868.84	(1,019,672.12)	2,943,540.96
33	807.1 Well expense - Purchased gas	-	-	-	-	-	-	-	-	-
34	807.5 Other purchases gas expense	-	-	-	-	-	-	-	-	-
35	808.1 Gas withdrawn from storage—Debit	130,819,953.33	70,862,395.96	59,957,557.37	103,829,050.91	56,578,967.32	47,250,083.59	26,990,902.42	14,283,428.64	12,707,473.78
36	808.2 Gas delivered to storage—Credit	(80,615,004.68)	(157,104,264.26)	76,489,259.58	(66,927,005.91)	(130,174,307.72)	63,247,301.81	(13,687,998.77)	(26,929,956.54)	13,241,957.77
37	810.0 Gas used for compressor station fuel—Credit	(3,716,983.38)	(4,776,617.69)	1,059,634.31	(3,360,937.11)	(4,207,668.85)	846,731.74	(356,046.27)	(568,948.84)	212,902.57
38	812.0 Gas used for other utility operations—Credit	(536,376.20)	(705,161.02)	168,784.82	(437,317.06)	(549,635.73)	112,318.67	(99,059.14)	(155,525.29)	56,466.15
39	813.0 Other gas supply expenses	1,341,728.36	1,197,926.11	143,802.25	1,074,290.63	958,651.96	115,638.67	267,437.73	239,274.15	28,163.58
40	<b>Other Gas Supply Operation Expenses</b>	<b>\$ 403,994,381.96</b>	<b>\$ 307,302,644.46</b>	<b>\$ 96,691,737.50</b>	<b>\$ 364,161,288.85</b>	<b>\$ 278,681,610.93</b>	<b>\$ 85,479,677.92</b>	<b>\$ 39,833,093.11</b>	<b>\$ 28,621,033.53</b>	<b>\$ 11,212,059.58</b>
41	<b>Total Gas Production Operation Expense</b>	<b>\$ 410,015,601.71</b>	<b>\$ 313,579,509.94</b>	<b>\$ 96,436,091.77</b>	<b>\$ 370,166,186.24</b>	<b>\$ 284,943,750.78</b>	<b>\$ 85,222,435.46</b>	<b>\$ 39,849,415.47</b>	<b>\$ 28,635,759.16</b>	<b>\$ 11,213,656.31</b>

Peoples Natural Gas Company LLC  
 Combined, Peoples Natural Gas and Peoples Gas Divisions  
 Exhibit 2, Schedule 5  
 Attachment 1: 53.53 III.A.18  
 Comparative Income Statement  
 Twelve Months Ended August 31:

Line No	Account	Description	2023	2022	Difference	2023	2022	Difference	2023	2022	Difference
			Peoples Natural Gas Division	Peoples Natural Gas Division	Peoples Natural Gas Division	Peoples Gas Division	Peoples Gas Division	Peoples Gas Division			
			(1)	(2)	(3=1-2)	(1)	(2)	(3=1-2)	(1)	(2)	(3=1-2)
<b>Nat Gas Storage, Terminating and Processing Operation Expenses:</b>											
42	814.0	Operation supervision and engineering	\$ 33,291.24	\$ 30,793.93	\$ 2,497.31	\$ -	\$ 0.73	\$ (0.73)	\$ 33,291.24	\$ 30,793.20	\$ 2,498.04
43	816.0	Wells expenses	-	4,399.61	(4,399.61)	-	4,399.61	(4,399.61)	-	-	-
44	817.0	Lines expenses	7,053.18	6,512.97	540.21	1,625.47	1,477.44	148.03	5,427.71	5,035.53	392.18
45	818.0	Compressor station expenses	1,488,109.23	1,224,856.34	263,252.89	573,234.47	435,739.52	137,494.95	914,874.76	789,116.82	125,757.94
46	819.0	Compressor station fuel and power	463,130.84	541,457.66	(78,326.82)	128,274.91	119,496.75	8,778.16	334,855.93	421,960.91	(87,104.98)
47	820.0	Measuring and regulating station expenses	1,449.32	1,402.90	46.42	400.28	373.28	27.00	1,049.04	1,029.62	19.42
48	823.0	Gas losses	-	-	-	-	-	-	-	-	-
49	824.0	Other expenses	388.56	508.81	(120.25)	258.93	256.85	2.08	129.63	251.96	(122.33)
50	825.0	Storage wells royalties	24,303.94	26,563.24	(2,259.30)	7,292.27	9,240.88	(1,948.61)	17,011.67	17,322.36	(310.69)
51	826.0	Rents	-	-	-	-	-	-	-	-	-
52		<b>Underground Storage Operation Expense</b>	<b>\$ 2,017,726.31</b>	<b>\$ 1,836,495.46</b>	<b>\$ 181,230.85</b>	<b>\$ 711,086.33</b>	<b>\$ 570,985.06</b>	<b>\$ 140,101.27</b>	<b>\$ 1,306,639.98</b>	<b>\$ 1,265,510.40</b>	<b>\$ 41,129.58</b>
53	850.0	Operation supervision and engineering	\$ 233,038.57	\$ 216,029.35	\$ 17,009.22	\$ -	\$ 398.26	\$ (398.26)	\$ 233,038.57	\$ 215,631.09	\$ 17,407.48
54	853.0	Compressor station labor and expenses	266,700.86	307,773.08	(41,072.22)	-	-	-	266,700.86	307,773.08	(41,072.22)
55	854.0	Gas Transmission Op - Compressor Sta Fuel	1,138,216.56	1,621,252.39	(483,035.83)	1,117,026.22	1,474,264.46	(357,238.24)	21,190.34	146,987.93	(125,797.59)
56	856.0	Mains expenses	1,579,440.44	1,570,346.06	9,094.38	1,246,000.24	1,265,872.64	(19,872.40)	333,440.20	304,473.42	28,966.78
57	857.0	Measuring and regulating station expenses	489,465.54	476,986.04	12,479.50	305,991.56	324,567.25	(18,575.69)	183,473.98	152,418.79	31,055.19
58	858.0	Transmission and compression of gas by others	100,568,186.92	104,252,951.31	(3,684,764.39)	95,363,588.49	99,819,336.71	(4,455,748.22)	5,204,598.43	4,433,614.60	770,983.83
59	859.0	Other expenses	45,149.86	27,964.72	17,185.14	38,161.68	14,392.46	23,769.22	6,988.18	13,572.26	(6,584.08)
60	860.0	Rents	60,165.84	60,123.63	42.21	31,361.44	29,458.05	1,903.39	28,804.40	30,665.58	(1,861.18)
61		<b>Gas Transmission Operations Expense</b>	<b>\$ 104,380,364.59</b>	<b>\$ 108,533,426.58</b>	<b>\$ (4,153,061.99)</b>	<b>\$ 98,102,129.63</b>	<b>\$ 102,928,289.83</b>	<b>\$ (4,826,160.20)</b>	<b>\$ 6,278,234.96</b>	<b>\$ 5,605,136.75</b>	<b>\$ 673,098.21</b>
62	870.0	Operation supervision and engineering	\$ (3,581,352.56)	\$ (3,297,812.84)	\$ (283,539.72)	\$ (3,379,140.06)	\$ (3,010,610.58)	\$ (368,529.48)	\$ (202,212.50)	\$ (287,202.26)	\$ 84,989.76
63	871.0	Distribution load dispatching	-	-	-	-	-	-	-	-	-
64	874.0	Mains and services expenses	15,122,229.89	13,373,625.95	1,748,603.94	13,598,453.56	12,027,850.20	1,570,603.36	1,523,776.33	1,345,775.75	178,000.58
65	875.0	Measuring and regulating station expenses—General	3,612,093.53	3,319,140.51	292,953.02	3,122,320.90	2,854,613.94	267,706.96	489,772.63	464,526.57	25,246.06
66	877.0	Measuring and regulating station expenses—City gate check stations	-	-	-	-	-	-	-	-	-
67	878.0	Meter and house regulator expenses	7,220,009.15	6,723,216.53	496,792.62	6,707,392.24	6,234,322.67	473,069.57	512,616.91	488,893.86	23,723.05
68	879.0	Customer installations expenses	4,832,282.12	4,775,422.22	56,859.90	4,488,544.44	4,466,689.20	21,855.24	343,737.68	308,733.02	35,004.66
69	880.0	Other expenses	3,438,767.43	3,169,331.77	269,435.66	2,955,681.05	2,693,759.76	261,921.29	483,086.38	475,572.01	7,514.37
70	881.0	Rents	405,145.61	390,099.32	15,046.29	382,505.72	374,559.27	7,946.45	22,639.89	15,540.05	7,099.84
71		<b>Gas Distribution Operations Expense</b>	<b>\$ 31,049,175.17</b>	<b>\$ 28,453,023.46</b>	<b>\$ 2,596,151.71</b>	<b>\$ 27,875,757.85</b>	<b>\$ 25,641,184.46</b>	<b>\$ 2,234,573.39</b>	<b>\$ 3,173,417.32</b>	<b>\$ 2,811,839.00</b>	<b>\$ 361,578.32</b>
72	901.0	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	902.0	Meter reading expenses	2,658,709.01	2,732,256.09	(73,547.08)	2,401,562.02	2,472,949.62	(71,387.60)	257,146.99	259,306.47	(2,159.48)
74	903.0	Customer records and collection expenses	18,522,253.50	18,587,707.45	(65,453.95)	16,854,251.89	17,082,171.89	(227,920.00)	1,668,001.61	1,505,535.56	162,466.05
75	904.0	Uncollectible accounts	18,605,377.07	19,445,978.43	(840,601.36)	16,797,607.70	16,541,943.49	255,664.21	1,807,769.37	2,904,034.94	(1,096,265.57)
76		<b>Customer Accounts Expense</b>	<b>\$ 39,786,339.58</b>	<b>\$ 40,765,941.97</b>	<b>\$ (979,602.39)</b>	<b>\$ 36,053,421.61</b>	<b>\$ 36,097,065.00</b>	<b>\$ (43,643.39)</b>	<b>\$ 3,732,917.97</b>	<b>\$ 4,668,876.97</b>	<b>\$ (935,959.00)</b>
77	907.0	Supervision	\$ 36,596.77	\$ 260,189.08	\$ (223,592.31)	\$ 50,935.23	\$ 271,331.90	\$ (220,396.67)	\$ (14,338.46)	\$ (11,142.82)	\$ (3,195.64)
78	908.0	Customer assistance expenses	9,191,165.09	10,055,300.80	(864,135.71)	8,137,403.67	8,640,403.77	(503,000.10)	1,053,761.42	1,414,897.03	(361,135.61)
79	909.0	Informational advertising expenses	2,903.12	73,094.44	(70,191.32)	2,903.12	66,280.03	(63,376.91)	-	6,814.41	(6,814.41)
80	910.0	Miscellaneous customer service expenses	-	-	-	-	-	-	-	-	-
81		<b>Customer Service and Informational Expense</b>	<b>\$ 9,230,664.98</b>	<b>\$ 10,388,584.32</b>	<b>\$ (1,157,919.34)</b>	<b>\$ 8,191,242.02</b>	<b>\$ 8,978,015.70</b>	<b>\$ (786,773.68)</b>	<b>\$ 1,039,422.96</b>	<b>\$ 1,410,568.62</b>	<b>\$ (371,145.66)</b>
82	911.0	Supervision	\$ 32,704.01	\$ 32,382.84	\$ 321.17	\$ -	\$ -	\$ -	\$ 32,704.01	\$ 32,382.84	\$ 321.17
83	912.0	Demonstrating and selling expenses	527,190.86	626,095.43	(98,904.57)	496,298.85	589,614.68	(93,315.83)	30,892.01	36,480.75	(5,588.74)
84	913.0	Promotional advertising expenses	-	-	-	-	-	-	-	-	-
85	916.0	Miscellaneous sales promotion expenses	-	-	-	-	-	-	-	-	-
86		<b>Sales Expense</b>	<b>\$ 559,894.87</b>	<b>\$ 658,478.27</b>	<b>\$ (98,583.40)</b>	<b>\$ 496,298.85</b>	<b>\$ 589,614.68</b>	<b>\$ (93,315.83)</b>	<b>\$ 63,596.02</b>	<b>\$ 68,863.59</b>	<b>\$ (5,267.57)</b>
87	920.0	Administrative and general salaries	\$ 14,134,891.43	\$ 15,247,159.71	\$ (1,112,268.28)	\$ 12,577,575.58	\$ 13,457,447.10	\$ (879,871.52)	\$ 1,557,315.85	\$ 1,789,712.61	\$ (232,396.76)
88	921.0	Office supplies and expenses	13,582,784.79	11,569,154.78	2,013,630.01	12,187,896.99	10,493,369.21	1,694,527.78	1,394,887.80	1,075,785.57	319,102.23
89	922.0	Administrative expenses transferred—Credit	(50,705,596.35)	(49,872,502.89)	(833,093.46)	(46,748,184.03)	(44,144,408.65)	(2,603,775.38)	(3,957,412.32)	(5,728,094.24)	1,770,681.92

Peoples Natural Gas Company LLC  
 Combined, Peoples Natural Gas and Peoples Gas Divisions  
 Exhibit 2, Schedule 5  
 Attachment 1: 53.53 III.A.18  
 Comparative Income Statement  
 Twelve Months Ended August 31:

Line No	Account	Description	2023	2022	Difference	2023	2022	Difference	2023	2022	Difference
			Combined	Combined	Combined	Peoples Natural Gas Division	Peoples Natural Gas Division	Peoples Natural Gas Division	Peoples Gas Division	Peoples Gas Division	Peoples Gas Division
			(1)	(2)	(3=1-2)	(1)	(2)	(3=1-2)	(1)	(2)	(3=1-2)
90	923.0	Outside service employed	28,308,069.06	25,597,724.89	2,710,344.17	25,297,644.03	22,830,786.77	2,466,857.26	3,010,425.03	2,766,938.12	243,486.91
91	924.0	Property insurance	846,143.77	645,661.43	200,482.34	680,150.01	475,762.24	204,387.77	165,993.76	169,899.19	(3,905.43)
92	925.0	Injuries and damages	9,335,118.54	11,622,975.03	(2,287,856.49)	8,186,634.09	10,287,020.02	(2,100,385.93)	1,148,484.45	1,335,955.01	(187,470.56)
93	926.0	Employe pensions and benefits	22,846,208.33	25,218,346.17	(2,372,137.84)	20,506,737.45	23,135,571.67	(2,628,834.22)	2,339,470.88	2,082,774.50	256,696.38
94	928.0	Regulatory commission expenses	(1,384,376.00)	2,250.00	(1,386,626.00)	(1,191,264.00)	2,250.00	(1,193,514.00)	(193,112.00)	-	(193,112.00)
95	930.1	Institutional or goodwill advertising expense	1,777,463.00	2,831,063.83	(1,053,600.83)	1,655,863.28	2,681,306.26	(1,025,442.98)	121,599.72	149,757.57	(28,157.85)
96	930.2	Miscellaneous general expense	831,759.52	(168,715.34)	1,000,474.86	755,715.40	(614,374.18)	1,370,089.58	76,044.12	445,658.84	(369,614.72)
97	931.0	Rents	5,509,553.32	5,517,835.20	(8,281.88)	5,005,490.97	5,035,679.40	(30,188.43)	504,062.35	482,155.80	21,906.55
98		<b>Administrative and General Operations Expense</b>	<b>\$ 45,082,019.41</b>	<b>\$ 48,210,952.81</b>	<b>\$ (3,128,933.40)</b>	<b>\$ 38,914,259.77</b>	<b>\$ 43,640,409.84</b>	<b>\$ (4,726,150.07)</b>	<b>\$ 6,167,759.64</b>	<b>\$ 4,570,542.97</b>	<b>\$ 1,597,216.67</b>
99		<b>Total Operation Expenses (401)</b>	<b>\$ 642,121,786.62</b>	<b>\$ 552,426,412.81</b>	<b>\$ 89,695,373.81</b>	<b>\$ 580,510,382.30</b>	<b>\$ 503,389,315.35</b>	<b>\$ 77,121,066.95</b>	<b>\$ 61,611,404.32</b>	<b>\$ 49,037,097.46</b>	<b>\$ 12,574,306.86</b>
		<b>Maintenance Expenses (402)</b>									
		<b>Gas Production Maintenance Expenses</b>									
100	762.0	Maintenance of structures and improvements	\$ 26,139.28	\$ 36,096.36	\$ (9,957.08)	\$ 26,139.28	\$ 36,096.36	\$ (9,957.08)	\$ -	\$ -	\$ -
101	763.0	Maintenance of producing gas wells	21,610.28	1,763.55	19,846.73	21,610.28	1,763.55	19,846.73	-	-	-
102	764.0	Maintenance of field lines	3,989,477.20	3,513,376.68	476,100.52	3,986,421.55	3,508,198.90	478,222.65	3,055.65	5,177.78	(2,122.13)
103	765.0	Maintenance of field compressor station equipment	2,065,489.80	2,572,010.20	(506,520.40)	2,049,729.32	2,559,511.00	(509,781.68)	15,760.48	12,499.20	3,261.28
104	766.0	Maintenance of field measuring and regulating station equipment	147,909.02	146,335.25	1,573.77	147,909.02	142,334.03	5,574.99	-	4,001.22	(4,001.22)
105	769.0	Maintenance of other equipment	23,481.63	28,815.17	(5,333.54)	23,481.63	28,815.17	(5,333.54)	-	-	-
106		<b>Natural Gas Production and Gathering Maintenance Expense</b>	<b>\$ 6,274,107.21</b>	<b>\$ 6,298,397.21</b>	<b>\$ (24,290.00)</b>	<b>\$ 6,255,291.08</b>	<b>\$ 6,276,719.01</b>	<b>\$ (21,427.93)</b>	<b>\$ 18,816.13</b>	<b>\$ 21,678.20</b>	<b>\$ (2,862.07)</b>
107	787.0	Maintenance of pipe lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108		<b>Natural Gas Production Maintenance Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
109	831.0	Maintenance of structures and improvements	\$ 752.04	\$ 734.37	\$ 17.67	\$ 272.47	\$ 279.27	\$ (6.80)	\$ 479.57	\$ 455.10	\$ 24.47
110	832.0	Maintenance of reservoirs and wells	8,618.11	6,647.70	1,970.41	-	1,466.54	(1,466.54)	8,618.11	5,181.16	3,436.95
111	833.0	Maintenance of lines	38,890.53	34,623.19	4,267.34	22,638.33	20,086.61	2,551.72	16,252.20	14,536.58	1,715.62
112	834.0	Maintenance of compressor station equipment	676,871.64	598,694.41	78,177.23	478,728.59	376,390.19	102,338.40	198,143.05	222,304.22	(24,161.17)
113	835.0	Maintenance of measuring and regulating station equipment	1,109.72	1,304.57	(194.85)	259.92	268.23	(8.31)	849.80	1,036.34	(186.54)
115	837.0	Maintenance of other equipment	232.88	319.89	(87.01)	120.81	139.96	(19.15)	112.07	179.93	(67.86)
		<b>Underground Storage Maintenance Expense</b>	<b>\$ 726,474.92</b>	<b>\$ 642,324.13</b>	<b>\$ 84,150.79</b>	<b>\$ 502,020.12</b>	<b>\$ 398,630.80</b>	<b>\$ 103,389.32</b>	<b>\$ 224,454.80</b>	<b>\$ 243,693.33</b>	<b>\$ (19,238.53)</b>
116	862.0	Maintenance of structures and improvements	\$ 24,572.27	\$ 30,134.36	\$ (5,562.09)	\$ 24,572.27	\$ 30,134.36	\$ (5,562.09)	\$ -	\$ -	\$ -
117	863.0	Maintenance of mains	2,417,898.03	2,102,179.45	315,718.58	1,739,139.86	1,509,778.75	229,361.11	678,758.17	592,400.70	86,357.47
118	864.0	Maintenance of compressor station equipment	155,838.49	324,000.40	(168,161.91)	126.75	1,263.76	(1,137.01)	155,711.74	322,736.64	(167,024.90)
119	865.0	Maintenance of measuring and regulating station equipment	1,502,177.79	1,540,310.12	(38,132.33)	1,448,298.04	1,473,111.59	(24,813.55)	53,879.75	67,198.53	(13,318.78)
120	866.0	Maintenance of communication equipment	322,200.34	241,584.29	80,616.05	308,038.19	222,901.99	85,136.20	14,162.15	18,682.30	(4,520.15)
		Maintenance of other equipment	10,895.75	12,797.44	(1,901.69)	8,209.64	9,981.90	(1,772.26)	2,686.11	2,815.54	(129.43)
		<b>Gas Transmission Maintenance Expense</b>	<b>\$ 4,433,582.67</b>	<b>\$ 4,251,006.06</b>	<b>\$ 182,576.61</b>	<b>\$ 3,528,384.75</b>	<b>\$ 3,247,172.35</b>	<b>\$ 281,212.40</b>	<b>\$ 905,197.92</b>	<b>\$ 1,003,833.71</b>	<b>\$ (98,635.79)</b>
123	886.0	Maintenance of structures and improvements	\$ 4,601,191.93	\$ 5,339,261.36	\$ (738,069.43)	\$ 4,079,606.87	\$ 4,744,595.18	\$ (664,988.31)	\$ 521,585.06	\$ 594,666.18	\$ (73,081.12)
124	887.0	Maintenance of mains	36,314,784.66	33,348,254.03	2,966,530.63	32,234,247.49	29,628,951.02	2,605,296.47	4,080,537.17	3,719,303.01	361,234.16
125	888.0	Maintenance of compressor station equipment	-	-	-	-	-	-	-	-	-
126	889.0	Maintenance of measuring and regulating station equipment—General	1,975,526.25	1,925,269.13	50,257.12	1,682,361.64	1,562,796.18	119,565.46	293,164.61	362,472.95	(69,308.34)
127	890.0	Maintenance of measuring and regulating station equipment—Industrial	-	-	-	-	-	-	-	-	-
128	891.0	Maintenance of measuring and regulating station equipment—City gate check station	-	-	-	-	-	-	-	-	-
129	892.0	Maintenance of services	2,473,266.12	2,364,265.20	109,000.92	2,219,330.62	2,114,777.76	104,552.86	253,935.50	249,487.44	4,448.06
130	893.0	Maintenance of meters and house regulators	420,254.22	321,382.82	98,871.40	319,094.19	270,144.56	48,949.63	101,160.03	51,238.26	49,921.77
131	894.0	Maintenance of other equipment	454,773.80	560,693.50	(105,919.70)	402,281.36	487,333.25	(85,051.89)	52,492.44	73,360.25	(20,867.81)
132		<b>Gas Distribution Maintenance Expense</b>	<b>\$ 46,239,796.98</b>	<b>\$ 43,859,126.04</b>	<b>\$ 2,380,670.94</b>	<b>\$ 40,936,922.17</b>	<b>\$ 38,808,597.95</b>	<b>\$ 2,128,324.22</b>	<b>\$ 5,302,874.81</b>	<b>\$ 5,050,528.09</b>	<b>\$ 252,346.72</b>

Peoples Natural Gas Company LLC  
Combined, Peoples Natural Gas and Peoples Gas Divisions  
Exhibit 2, Schedule 5  
Attachment 1: 53.53 III.A.18  
Comparative Income Statement  
Twelve Months Ended August 31:

Line No	Account Description	2023	2022	Difference	2023	2022	Difference	2023	2022	Difference
		Combined (1)	Combined (2)	Combined (3=1-2)	Peoples Natural Gas Division (1)	Peoples Natural Gas Division (2)	Peoples Natural Gas Division (3=1-2)	Peoples Gas Division (1)	Peoples Gas Division (2)	Peoples Gas Division (3=1-2)
133	932.0 Maintenance of general plant	\$ 188,595.79	\$ 299,965.98	\$ (111,370.19)	\$ 167,587.45	\$ 269,724.78	\$ (102,137.33)	\$ 21,008.34	\$ 30,241.20	\$ (9,232.86)
134	<b>Administrative and General Maintenance Expense</b>	<b>\$ 188,595.79</b>	<b>\$ 299,965.98</b>	<b>\$ (111,370.19)</b>	<b>\$ 167,587.45</b>	<b>\$ 269,724.78</b>	<b>\$ (102,137.33)</b>	<b>\$ 21,008.34</b>	<b>\$ 30,241.20</b>	<b>\$ (9,232.86)</b>
135	<b>Total Maintenance Expenses (402)</b>	<b>\$ 57,862,557.57</b>	<b>\$ 55,350,819.42</b>	<b>\$ 2,511,738.15</b>	<b>\$ 51,390,205.57</b>	<b>\$ 49,000,844.89</b>	<b>\$ 2,389,360.68</b>	<b>\$ 6,472,352.00</b>	<b>\$ 6,349,974.53</b>	<b>\$ 122,377.47</b>
136	403.0 Depreciation expense	\$ 111,338,378.08	\$ 99,706,006.23	\$ 11,632,371.85	\$ 98,709,348.09	\$ 88,416,079.38	\$ 10,293,268.71	\$ 12,629,029.99	\$ 11,289,926.85	\$ 1,339,103.14
137	<b>Depreciation Expense (403)</b>	<b>\$ 111,338,378.08</b>	<b>\$ 99,706,006.23</b>	<b>\$ 11,632,371.85</b>	<b>\$ 98,709,348.09</b>	<b>\$ 88,416,079.38</b>	<b>\$ 10,293,268.71</b>	<b>\$ 12,629,029.99</b>	<b>\$ 11,289,926.85</b>	<b>\$ 1,339,103.14</b>
138	403.1 Depreciation Expense - Asset Retirement Obligation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	<b>Depreciation Expense for Asset Retirement Obligation Costs (403.1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
140	404.0 Amortization expense - Utility plant	\$ -	\$ 5,530,926.76	\$ (5,530,926.76)	\$ -	\$ 4,643,521.68	\$ (4,643,521.68)	\$ -	\$ 887,405.08	\$ (887,405.08)
141	404.2 Amortization of underground storage land and land rights	\$ -	\$ 2,632.30	\$ (2,632.30)	\$ -	\$ 852.19	\$ (852.19)	\$ -	\$ 1,780.11	\$ (1,780.11)
142	<b>Amortization and Depletion of Utility Plant (404-405)</b>	<b>\$ -</b>	<b>\$ 5,533,559.06</b>	<b>\$ (5,533,559.06)</b>	<b>\$ -</b>	<b>\$ 4,644,373.87</b>	<b>\$ (4,644,373.87)</b>	<b>\$ -</b>	<b>\$ 889,185.19</b>	<b>\$ (889,185.19)</b>
143	407.3 Amortization Expense - Regulatory Debits	\$ -	\$ 178,158.22	\$ (178,158.22)	\$ -	\$ 178,158.22	\$ (178,158.22)	\$ -	\$ -	\$ -
144	<b>Regulatory Debits (407.3)</b>	<b>\$ -</b>	<b>\$ 178,158.22</b>	<b>\$ (178,158.22)</b>	<b>\$ -</b>	<b>\$ 178,158.22</b>	<b>\$ (178,158.22)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
145	408.1 Taxes other than income taxes, utility operating income	\$ 11,944,861.78	\$ 11,675,322.27	\$ 269,539.51	\$ 10,564,281.23	\$ 10,694,422.36	\$ (130,141.13)	\$ 1,380,580.55	\$ 980,899.91	\$ 399,680.64
146	<b>Taxes Other Than Income Taxes (408.1)</b>	<b>\$ 11,944,861.78</b>	<b>\$ 11,675,322.27</b>	<b>\$ 269,539.51</b>	<b>\$ 10,564,281.23</b>	<b>\$ 10,694,422.36</b>	<b>\$ (130,141.13)</b>	<b>\$ 1,380,580.55</b>	<b>\$ 980,899.91</b>	<b>\$ 399,680.64</b>
147	409.1 Income taxes, utility operating income	\$ (71,371,763.38)	\$ (27,715,408.67)	\$ (43,656,354.71)	\$ (58,424,054.38)	\$ (27,607,722.52)	\$ (30,816,331.86)	\$ (12,947,709.00)	\$ (107,686.15)	\$ (12,840,022.85)
148	410.1 Provision for deferred income taxes, utility operating income	\$ 51,342,748.71	\$ (26,136,470.40)	\$ 77,479,219.11	\$ 23,714,691.96	\$ (27,351,000.20)	\$ 51,065,692.16	\$ 27,628,056.75	\$ 1,214,529.80	\$ 26,413,526.95
149	411.1 Provision for deferred income taxes--Credit, utility operating income	\$ (52,510,994.80)	\$ -	\$ (52,510,994.80)	\$ (33,665,292.93)	\$ -	\$ (33,665,292.93)	\$ (18,845,701.87)	\$ -	\$ (18,845,701.87)
150	411.4 Investment tax credit adjustments, utility operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151	<b>Total Operating Expenses</b>	<b>\$ 750,727,574.58</b>	<b>\$ 671,018,398.94</b>	<b>\$ 79,709,175.64</b>	<b>\$ 672,799,561.84</b>	<b>\$ 601,364,471.35</b>	<b>\$ 71,435,090.49</b>	<b>\$ 77,928,012.74</b>	<b>\$ 69,653,927.59</b>	<b>\$ 8,274,085.15</b>
152	<b>NET UTILITY OPERATING INCOME</b>	<b>\$ 254,111,499.00</b>	<b>\$ 243,606,142.47</b>	<b>\$ 10,505,356.53</b>	<b>\$ 223,875,546.22</b>	<b>\$ 215,891,827.31</b>	<b>\$ 7,983,718.91</b>	<b>\$ 30,235,952.78</b>	<b>\$ 27,714,315.16</b>	<b>\$ 2,521,637.62</b>
<b>OTHER INCOME &amp; DEDUCTIONS</b>										
<b>Other Income:</b>										
153	415.0 Revenues from merchandising, jobbing and contract work	\$ 6,669,910.67	\$ 5,841,567.27	\$ 828,343.40	\$ 6,300,866.37	\$ 5,538,143.40	\$ 762,722.97	\$ 369,044.30	\$ 303,423.87	\$ 65,620.43
154	416.0 Costs and expenses of merchandising, jobbing and contract work	\$ (2,237,260.42)	\$ (1,934,255.10)	\$ (303,005.32)	\$ (2,115,780.51)	\$ (1,828,145.37)	\$ (287,635.14)	\$ (121,479.91)	\$ (106,109.73)	\$ (15,370.18)
155	417.0 Nonutility Operations - Revenue	\$ 14,142,687.82	\$ 12,367,191.22	\$ 1,775,496.60	\$ 14,142,687.82	\$ 12,367,191.22	\$ 1,775,496.60	\$ -	\$ -	\$ -
156	417.1 Nonutility Operations - Expenses	\$ (12,752,459.78)	\$ (10,566,282.45)	\$ (2,186,177.33)	\$ (12,752,459.78)	\$ (10,566,282.45)	\$ (2,186,177.33)	\$ -	\$ -	\$ -
157	419.0 Interest and dividend income	\$ 3,394,704.64	\$ 2,966,257.85	\$ 428,446.79	\$ 3,000,566.57	\$ 2,963,340.93	\$ 37,225.64	\$ 394,138.07	\$ 2,916.92	\$ 391,221.15
158	419.1 Allowance for other funds used during construction	\$ 1,693,766.13	\$ 1,967,917.09	\$ (274,150.96)	\$ 1,693,766.13	\$ 1,967,917.09	\$ (274,150.96)	\$ -	\$ -	\$ -
159	421.0 Miscellaneous nonoperating income	\$ 152,340.64	\$ (513,815.31)	\$ 666,155.95	\$ 152,340.64	\$ (513,815.31)	\$ 666,155.95	\$ -	\$ -	\$ -
160	421.1 Gain on Disposition of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	<b>Total Other Income</b>	<b>\$ 11,063,689.70</b>	<b>\$ 10,128,580.57</b>	<b>\$ 935,109.13</b>	<b>\$ 10,421,987.24</b>	<b>\$ 9,928,349.51</b>	<b>\$ 493,637.73</b>	<b>\$ 641,702.46</b>	<b>\$ 200,231.06</b>	<b>\$ 441,471.40</b>
<b>Other Income Deductions:</b>										
162	421.2 Loss on Disposition of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
163	426.1 Donations	\$ 3,342,580.29	\$ 1,639,890.93	\$ 1,702,689.36	\$ 3,082,065.99	\$ 1,509,625.94	\$ 1,572,440.05	\$ 260,514.30	\$ 130,264.99	\$ 130,249.31
164	426.3 Penalties	\$ 409,450.00	\$ 195,000.00	\$ 214,450.00	\$ 409,450.00	\$ 195,000.00	\$ 214,450.00	\$ -	\$ -	\$ -
165	426.4 Expenditures for certain civic, political and related activities	\$ 311,032.23	\$ 107,717.42	\$ 203,314.81	\$ 307,348.19	\$ 104,681.75	\$ 202,666.44	\$ 3,684.04	\$ 3,035.67	\$ 648.37
166	426.5 Other deductions	\$ 13,383.35	\$ 6,575,447.75	\$ (6,562,064.40)	\$ 13,383.35	\$ 6,575,447.75	\$ (6,562,064.40)	\$ -	\$ -	\$ -
167	<b>Total Other Income Deductions</b>	<b>\$ 4,076,445.87</b>	<b>\$ 8,518,056.10</b>	<b>\$ (4,441,610.23)</b>	<b>\$ 3,812,247.53</b>	<b>\$ 8,384,755.44</b>	<b>\$ (4,572,507.91)</b>	<b>\$ 264,198.34</b>	<b>\$ 133,300.66</b>	<b>\$ 130,897.68</b>
<b>Taxes Applicable to Other Income and Deductions</b>										
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	\$ 513,230.48	\$ 1,465,598.78	\$ 1,857,501.01	\$ 454,050.63	\$ 1,403,450.38	\$ 121,328.25	\$ 59,179.85	\$ 62,148.40

Peoples Natural Gas Company LLC  
 Combined, Peoples Natural Gas and Peoples Gas Divisions  
 Exhibit 2, Schedule 5  
 Attachment 1: 53.53 III.A.18  
 Comparative Income Statement  
 Twelve Months Ended August 31:

Line No	Account	Description	2023			2022			Difference		
			Combined	Combined	Combined	Peoples Natural Gas Division	Peoples Natural Gas Division	Peoples Natural Gas Division	Peoples Gas Division	Peoples Gas Division	Peoples Gas Division
			(1)	(2)	(3=1-2)	(1)	(2)	(3=1-2)	(1)	(2)	(3=1-2)
170	410.2	Provision for deferred income taxes, other income and deductions	(1,671,293.68)	(447,277.94)	(1,224,015.74)	(1,612,348.05)	(419,811.87)	(1,192,536.18)	(58,945.63)	(27,466.07)	(31,479.56)
171	411.2	Provision for deferred income taxes--Credit, other income and deductions	-	-	-	-	-	-	-	-	-
172		<b>Total Taxes Applicable to Other Income/Deductions</b>	<b>\$ 307,535.58</b>	<b>\$ 65,952.54</b>	<b>\$ 241,583.04</b>	<b>\$ 245,152.96</b>	<b>\$ 34,238.76</b>	<b>\$ 210,914.20</b>	<b>\$ 62,382.62</b>	<b>\$ 31,713.78</b>	<b>\$ 30,668.84</b>
173		<b>NET OTHER INCOME AND DEDUCTIONS</b>	<b>\$ 6,679,708.25</b>	<b>\$ 1,544,571.93</b>	<b>\$ 5,135,136.32</b>	<b>\$ 6,364,586.75</b>	<b>\$ 1,509,355.31</b>	<b>\$ 4,855,231.44</b>	<b>\$ 315,121.50</b>	<b>\$ 35,216.62</b>	<b>\$ 279,904.88</b>
		<b>INTEREST CHARGES</b>									
174	427.0	Interest on long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	428.0	Amortization of Debt Discount and Expense	882,018.11	822,351.18	59,666.93	738,305.54	682,775.85	55,529.69	143,712.57	139,575.33	4,137.24
176	430.0	Interest on debt to associated companies	41,553,618.82	37,238,991.91	4,314,626.91	38,189,220.24	33,782,349.36	4,406,870.88	3,364,398.58	3,456,642.55	(92,243.97)
177	431.0	Other interest expense	7,821,078.96	32,594.00	7,788,484.96	7,698,911.09	(124,519.12)	7,823,430.21	122,167.87	157,113.12	(34,945.25)
178	432.0	Allowance for borrowed funds used during construction--Credit	(858,219.06)	(982,095.69)	123,876.63	(799,049.15)	(928,406.05)	129,356.90	(59,169.91)	(53,689.64)	(5,480.27)
179		<b>NET INTEREST CHARGES</b>	<b>\$ 49,398,496.83</b>	<b>\$ 37,111,841.40</b>	<b>\$ 12,286,655.43</b>	<b>\$ 45,827,387.72</b>	<b>\$ 33,412,200.04</b>	<b>\$ 12,415,187.68</b>	<b>\$ 3,571,109.11</b>	<b>\$ 3,699,641.36</b>	<b>\$ (128,532.25)</b>
180		<b>TOTAL INCOME BEFORE EXTRAORDINARY INCOME</b>	<b>\$ 211,392,710.42</b>	<b>\$ 208,038,873.00</b>	<b>\$ 3,353,837.42</b>	<b>\$ 184,412,745.25</b>	<b>\$ 183,988,982.58</b>	<b>\$ 423,762.67</b>	<b>\$ 26,979,965.17</b>	<b>\$ 24,049,890.42</b>	<b>\$ 2,930,074.75</b>
		<b>EXTRAORDINARY ITEMS</b>									
181	434.0	Extraordinary Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182	435.0	Extraordinary deductions	-	-	-	-	-	-	-	-	-
183	409.3	Income taxes, extraordinary items. Net Income	-	-	-	-	-	-	-	-	-
184		<b>EXTRAORDINARY ITEMS AFTER TAXES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
185		<b>NET INCOME ( LOSS)</b>	<b>\$ 211,392,710.42</b>	<b>\$ 208,038,873.00</b>	<b>\$ 3,353,837.42</b>	<b>\$ 184,412,745.25</b>	<b>\$ 183,988,982.58</b>	<b>\$ 423,762.67</b>	<b>\$ 26,979,965.17</b>	<b>\$ 24,049,890.42</b>	<b>\$ 2,930,074.75</b>

Peoples Natural Gas Company LLC  
Combined, Peoples Natural Gas and Peoples Gas Divisions  
Exhibit 2, Schedule 5  
Attachment 1: 53.53 III.A.18  
Comparative Income Statement  
Twelve Months Ended August 31:

Variance Explanations:	Variance Amounts		
	Combined	Peoples Natural Gas Division	Peoples Gas Division
<b>OPERATING REVENUES</b>			
<b>Residential Sales (480)</b>	\$ 76,340,375	\$ 68,685,073	\$ 7,655,302
Combined, Peoples Natural Gas Division and Peoples Gas Division Residential sales revenue increased primarily due to higher gas costs in the twelve months ended August 31, 2023 compared to the twelve months ended August 2022.			
<b>Commercial and Industrial Sales (481)</b>	\$ 26,095,157	\$ 24,378,379	\$ 1,716,777
Combined, Peoples Natural Gas Division and Peoples Gas Division Commercial and Industrial sales revenue increased primarily due to higher gas costs in the twelve months ended August 31, 2023 compared to the twelve months ended August 2022.			
<b>Sales for Resale (483)</b>	\$ (1,743,873)	\$ (1,829,685)	\$ 85,813
The year ended August 31, 2023 had lower transportation pooling imbalance fees from lower cash outs compared to the year ended August 31, 2022, resulting in lower sales for resale revenue for Combined, Peoples Natural Gas Division and Peoples Gas Division.			
<b>OTHER OPERATING REVENUES</b>			
<b>Revenues From Transportation of Others Through Distribution Facilities (489.3)</b>	\$ (11,983,531)	\$ (11,748,244)	\$ (235,287)
Combined, Peoples Natural Gas Division and Peoples Gas Division Residential and Commercial transportation revenue decreased primarily attributable to a 9% decrease in heating degree days for residential and commercial customers and the reclassification of 1,500 commercial transport accounts to retail accounts during the twelve months ended August 31, 2023 as compared to the twelve months ended August 2022.			
<b>Other (487, 488, 489.1, 489.4, 493, 495, 496)</b>	\$ 1,506,404	\$ (66,713)	\$ 1,573,117
Peoples Natural Gas Division and Peoples Gas Division had slight increases in late payment charges (487). Peoples Gas Division had decreased revenue from transportation of gas through gathering facilities for local production (489.1). Peoples Natural Gas Division had decreased Other Gas Revenues (495), primarily due to lower off system sales. Peoples Gas Division had increases due to Provision for Rate Refunds (496) established for the Tax Cuts Job Act tax reduction. Other changes were not significant.			
<b>OPERATIONS AND MAINTENANCE EXPENSE</b>			
<b>Natural Gas Production Operations Expense (750-760) - Not Significant</b>	\$ (255,646)	\$ (257,242)	\$ 1,597
<b>Other Gas Supply Operation Expense Operating Expense (800.1-813 and 858)</b>	\$ 93,006,973	\$ 81,023,930	\$ 11,983,043
Combined, Equitable Natural Gas and Peoples Division gas purchases (800.1-808.2) increased primarily due to an increase in average price			
<b>Underground Storage Operation Expense (814-826) - Not Significant</b>	\$ 181,231	\$ 140,101	\$ 41,130

Peoples Natural Gas Company LLC  
 Combined, Peoples Natural Gas and Peoples Gas Divisions  
 Exhibit 2, Schedule 5  
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 Comparative Income Statement  
 Twelve Months Ended August 31:

Variance Explanations:	Variance Amounts		
	Combined	Peoples Natural Gas Division	Peoples Gas Division
<b>Gas Transmission Operations Expense (850-860 - excluding 858)</b>	\$ (468,298)	\$ (370,412)	\$ (97,886)
Combined decrease in Gas Transmission Operations Expense, excluding Transmission and Compression costs (858) included with gas supply costs, was primarily due to decreases in Compressor Station Fuel costs. All other changes to Gas Transmission Operations Expense were non-significant.			
<b>Gas Distribution Operations Expense (870-881)</b>	\$ 2,596,152	\$ 2,234,573	\$ 361,578
Both Divisions' Gas Distribution Operations Expense increased primarily due to Mains and Services (874) due to increased right of way and line operation activity. Both Divisions also had higher Meter and Regulator (878) and Measuring and Regulating Station (875) expenses. The remaining change to Gas Distribution Operations Expense was due to an increase in Other (880) and Customer Installation (879) offset by a decrease in Supervision and Engineering costs (870).			
<b>Customer Accounts Expense (901-904)</b>	\$ (979,602)	\$ (43,643)	\$ (935,959)
Combined Customer Accounts Expense variance year over year had an overall decrease due primarily to changes in Uncollectible Accounts (904) with the Peoples Gas Division decrease netted with the slight Peoples Natural Gas Division increase. Combined Customer Records and Collection Expenses (903) and Meter Reading Expenses (902) both experienced a slight decrease.			
<b>Customer Service and Informational Expense (907-910)</b>	\$ (1,157,919)	\$ (786,774)	\$ (371,146)
Combined Customer Service (908), Informational Expense (909) and Supervision (907) decreased due to lower Universal Service Cost expenses for both Peoples Natural Gas Division and Peoples Gas Division netted with changes in program administrative costs and weatherization.			
<b>Sales Expense (911 - 916) - Not Significant</b>	\$ (98,583)	\$ (93,316)	\$ (5,268)
<b>Administrative and General Operations Expense (920-931)</b>	\$ (3,128,933)	\$ (4,726,150)	\$ 1,597,217
Administrative and General (A&G) Operations Expense decreased in Administrative and General Salaries (920) due to transfer of employees to Essential Utilities Inc. in 2023, lower Employee Pensions and Benefits (926) due to lower pension expense, and lower insurance claims (925). These were partially offset by increases in Outside Services Employed (923) due to challenges in filling open positions and higher supplies expense (921).			

Peoples Natural Gas Company LLC  
Combined, Peoples Natural Gas and Peoples Gas Divisions  
Exhibit 2, Schedule 5  
Attachment 1: 53.53 III.A.18  
Comparative Income Statement  
Twelve Months Ended August 31:

Variance Explanations:	Variance Amounts		
	Combined	Peoples Natural Gas Division	Peoples Gas Division
<b>Natural Gas Production and Gathering Maintenance Expense (762-769) - Not Significant</b>	\$ (24,290)	\$ (21,428)	\$ (2,862)
<b>Underground Storage Maintenance Exp (831-837) - Not Significant</b>	\$ 84,151	\$ 103,389	\$ (19,239)
<b>Gas Transmission Maintenance Expense (862-867) - Not Significant</b>	\$ 182,577	\$ 281,212	\$ (98,636)
<b>Gas Distribution Maintenance Expense (886-894)</b>	\$ 2,380,671	\$ 2,128,324	\$ 252,347
Gas Distribution Maintenance Expenses increased at both divisions due to higher Maintenance of Mains (887). Increases in expenses included higher numbers of groundbed enhancements, costs of additional restoration requirements and higher permitting fees. This was slightly offset by a decrease in Gas Distribution Maintenance Expenses related to Structures and Improvements (886).			
<b>Administrative and General Maintenance Expense (932) - Not significant</b>	\$ (111,370)	\$ (102,137)	\$ (9,233)
<b>Depreciation Expense (403)</b>	\$ 11,632,372	\$ 10,293,269	\$ 1,339,103
Depreciation Expense Combined and at both divisions increased due to incremental additions to capital plant, primarily in mainline replacement categories.			
<b>Amortization and Depletion of Utility Plant (404-405)</b>	\$ (5,533,559)	\$ (4,644,374)	\$ (889,185)
Amortization expense combined and at both divisions decreased to zero for the twelve months ending August 31, 2023. After the January 2022 system conversion to Powerplan, amortization was no longer reported separately and was included along with depreciation for consistency across the company. The \$5.5M variance represents the amortization expense for the last four months of 2021 (which are the first four months of the twelve months ending August 31, 2022).			
<b>Amortization Expense - Regulatory Debits (407.3) - Not significant</b>	\$ (178,158)	\$ (178,158)	\$ -
<b>Taxes Other Than Income Taxes (408.1)</b>	\$ 269,540	\$ (130,141)	\$ 399,681
Taxes Other Than Income Taxes for Combined, Peoples Natural Gas Division and Peoples Gas Division increased due primarily to higher payroll taxes, property taxes and Public Utility Commission assessment fee netted with lower sales and use taxes.			
<b>Income Taxes - Utility Operating Income (409.1)</b>	\$ (43,656,355)	\$ (30,816,332)	\$ (12,840,023)
Fluctuations resulting from changes in pre-tax book income, tax versus book timing differences and differences in the units of property deduction			
<b>Provision for Deferred Income Taxes - Utility Operating Income (410.1)</b>	\$ 77,479,219	\$ 51,065,692	\$ 26,413,527
Fluctuations resulting from changes in pre-tax book income, tax versus book timing differences and differences in the units of property deduction			
<b>Provision for Deferred Income Taxes-Credit, Utility Operating Income (411.1)</b>	\$ (52,510,995)	\$ (33,665,293)	\$ (18,845,702)
Fluctuations resulting from changes in pre-tax book income, tax versus book timing differences and differences in the units of property deduction			
<b>OTHER INCOME &amp; DEDUCTIONS</b>			
<b>Other Income (415 - 421.1)</b>	\$ 935,109	\$ 493,638	\$ 441,471
Peoples Natural Gas Division Nonutility Revenues (417) was higher due to increased microgrid sales and sublease rental income. Peoples Natural Gas Division Nonutility Expenses (417.1) increased due to higher contractor services related to the microgrid. Combined, Peoples Natural Gas Division and Peoples Gas Division had increased Interest and Dividend Income (419) for miscellaneous interest income related to the microgrid and a slight increase in purchase gas adjustment interest income. Combined, Peoples Natural Gas Division and Peoples Gas Division had increased Revenues from Merchandising, Jobbing and Contract Work (415) and Costs (416) as part of the warranty protection program as compared to the previous year. Peoples Natural Gas Division had lower Miscellaneous Nonoperating Income (421) due to lower agency gas sales.			
<b>Other Income Deductions (421.2 - 426.5)</b>	\$ (4,441,610)	\$ (4,572,508)	\$ 130,898

Peoples Natural Gas Company LLC  
 Combined, Peoples Natural Gas and Peoples Gas Divisions  
 Exhibit 2, Schedule 5  
 Attachment 1: 53.53 III.A.18  
 Comparative Income Statement  
 Twelve Months Ended August 31:

Variance Explanations:	Variance Amounts		
	Combined	Peoples Natural Gas Division	Peoples Gas Division
Peoples Natural Gas Division Other Income deductions (426.5) decreased due to a lease impairment in Q4 2021 and Q1 2022. There was no such impairment during the 2023 historical test year. Combined, Peoples Natural Gas Division and Peoples Gas Division Donations (426.1) increased primarily due to higher contributions to the Dollar Energy Fund. Peoples Natural Gas Division and Peoples Gas Division Penalties (426.3) increased due to a higher legal reserve adjustment related to an overpressurization issue in Indiana County. Combined, Peoples Natural Gas Division and Peoples Gas Division Expenditures for certain civic, political and related activities (426.4) increased as a result of lobbying charges.			
<b>Taxes Applicable to Other Income and Deductions (408.2, 409.2, 410.2 and 411.2) - Not Significant</b>	\$ 241,583	\$ 210,914	\$ 30,669
<b>INTEREST CHARGES</b>			
<b>Net Interest Charges (427-432)</b>	\$ 12,286,655	\$ 12,415,188	\$ (128,532)
Combined, Peoples Natural Gas Division and Peoples Gas Division increased primarily due to higher interest expense on gas over/under-collection and increased interest expense due to additional borrowings			
	Per IS \$ 3,353,837.42	\$ 423,762.67	\$ 2,930,074.75
	Difference (0.00)	0.00	-

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

42. If a company has separate operating divisions, an income statement must be shown for each division, plus an income statement for company as a whole.

\* \* \* \* \*

Refer to Exhibit No. 2, Schedule No. 5 (53.53 III.A.18) for combined and divisional income statements.

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

43. If a company's business extends into different states or jurisdictions, then statements must be shown listing Pennsylvania jurisdictional data, other state data and federal data separately and jointly (Balance sheets and operating accounts).

\* \* \* \* \*

None.

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

16. If revenue accruing entries are made on the books at end of each fiscal period, give entries made accordingly at the end of the test year and at the beginning of the year. State whether they are reversed for ratemaking purposes.

\* \* \* \* \*

The entries are provided below. These are reversed for ratemaking purposes.

Company 3100	
<u>Retail Sales</u>	
August 2022 Unbilled reversed in September 2022	\$ (1,274,367)
August 2022 Estimates reversed in September 2022	\$ (26,775)
Unbilled booked August 2023	\$ 907,093
Estimates booked August 2023	\$ 10,774
<u>Transportation</u>	
August 2022 Unbilled reversed in September 2022	\$ (53,688)
August 2022 Estimates reversed in September 2022	\$ (621,727)
Unbilled booked August 2023	\$ 133,971
Estimates booked August 2023	\$ 484,666
Company 1000	
<u>Retail Sales</u>	
August 2022 Unbilled reversed in September 2022	\$ (9,794,865)
August 2022 Estimates reversed in September 2022	\$ (205,458)
Unbilled booked August 2023	\$ 6,615,192
Estimates booked August 2023	\$ 53,629
<u>Transportation</u>	
August 2022 Unbilled reversed in September 2022	\$ (1,823,098)
August 2022 Estimates reversed in September 2022	\$ (2,542,038)
Unbilled booked August 2023	\$ 2,120,593
Estimates booked August 2023	\$ 2,093,665
Combined	
<u>Retail Sales</u>	
August 2022 Unbilled reversed in September 2022	\$(11,069,232)
August 2022 Estimates reversed in September 2022	\$ (232,233)
Unbilled booked August 2023	\$ 7,522,284
Estimates booked August 2023	\$ 64,403
<u>Transportation</u>	
August 2022 Unbilled reversed in September 2022	\$ (1,876,785)
August 2022 Estimates reversed in September 2022	\$ (3,163,766)
Unbilled booked August 2023	\$ 2,254,564
Estimates booked August 2023	\$ 2,578,331

**Peoples Natural Gas Company LLC**

§ 53.53 III.E

21. If a gas company is affiliated with another utility segment, such as a water or electric segment, explain the effects, if any, upon allocation factors used in the gas rate filing of current or recent rate increases allowed to the other utility segment (or segments) of the company.

\* \* \* \* \*

Not applicable.

**Peoples Natural Gas Company LLC**  
§ 53.52 (a)

(2) The total number of customers served by the utility.

\* \* \* \* \*

For Peoples Natural Gas Division, the total number of customers served by the utility as of August 31, 2023 is 632,496

For Peoples Gas Division, the total number of customers served by the utility as of August 31, 2023 is 62,907.

**Peoples Natural Gas Company LLC**  
§ 53.52 (a)

- (3) A calculation of the number of customers, by tariff subdivision, whose bills will be affected by the change.

\* \* \* \* \*

See Exhibit No. 3, Schedule No. 15, Attachment O

**Peoples Natural Gas Company LLC**  
§ 53.52 (a)

(4) The effect of the change on the utility's customers.

\* \* \* \* \*

See Exhibit No. 3, Schedule No. 15, Attachment A, Page 3

**Peoples Natural Gas Company LLC**  
§ 53.52 (b)

- (3) A calculation of the number of customers, by tariff subdivision, whose bills will be increased.

\* \* \* \* \*

See Exhibit No. 3, Schedule No. 15, Attachment O.

**Peoples Natural Gas Company LLC**  
§ 53.52 (b)

- (4) A calculation of the total increases, in dollars, by tariff subdivision, projected to an annual basis.

\* \* \* \* \*

For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended September 30, 2025 projected to an annual basis, see Exhibit No. 3, Schedule No. 15, Attachment O.

**Peoples Natural Gas Company LLC**

§ 53.52 (b)

- (5) A calculation of the number of customers, by tariff subdivision, whose bills will be decreased.

\* \* \* \* \*

See Exhibit No. 3, Schedule No. 15, Attachment O.

**Peoples Natural Gas Company LLC**  
§ 53.52 (b)

- (6) A calculation of the total decreases, in dollars, by tariff subdivision, projected to an annual basis.

\* \* \* \* \*

For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended September 30, 2025 projected to an annual basis, see Exhibit No. 3, Schedule No. 15, Attachment O.

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

- 4. Provide detailed calculations substantiating the adjustment to revenues for annualization of changes in number of customers and annualization of changes in volume sold for all customers for the test year.
  - a. Break down changes in number of customers by rate schedules.
  - b. If an annualization adjustment for changes in customers and changes in volume sold is not submitted, please explain.

\* \* \* \* \*

See Exhibit No. 3, Schedule No. 15, Attachments F and G.

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

6. Supply, by classification, *Operating Revenues—Miscellaneous* for test year.

\* \* \* \* \*

Refer to Exhibit No. 3, Schedule No. 15, Attachment C.

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

8. Describe how the *net* billing and *gross* billing is determined. For example, if the *net* billing is based on the rate blocks plus FCA and STA, and the *gross* billing is determined by a percentage increase (1, 3 or 5 percent), then state whether the percentage increase is being applied to all three items of revenue—rate blocks plus FCA and STA.

\* \* \* \* \*

The Company does not have a provision for gross and net billing in its tariff for either division.

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

- 9. Describe the procedures involved in determining whether forfeited discounts or penalties are applied to customer billing.

\* \* \* \* \*

Per the Company’s current tariff, below are the procedures involved in determining whether forfeited discounts or penalties are applied to customer billing. The Company’s proposed tariff is located in Exhibit 14.

**Peoples Natural Gas Division**

For Residential customers, a late payment charge of 1.50 percent per month is applied if the Company receives the customer’s full payment more than five days after the bill’s due date. The charge is to be calculated on the overdue portion of the bill, excluding any unpaid late-payment charges. Late payment charges are not applied to arrearages existing at the time a customer begins receiving service under Rate Schedule CAP. Late-payment charges are also not applied during participation in the CAP program.

A late-payment charge of 1.50 percent per month for commercial customers and 2.00 percent per month for industrial customers is applied for failure to make payment in full for all charges billed by the Company by the due date shown. The charge is calculated on the overdue portion of the bill, excluding any unpaid late-payment charges.

**Peoples Gas Division**

Delinquent residential accounts are subject to a late payment charge of 1.25 percent per month. CAP customers are not charged late payment charges.

Delinquent general service accounts are subject to a late payment charge of 1.50 percent per month.

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

10. Provide annualization of revenues as a result of rate changes occurring during the test year, at the level of operations as of end of the test year.

\* \* \* \* \*

Refer to Exhibit No. 3, Schedule No. 15, Attachment C.

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

11. Provide a detailed billing analysis supporting present and proposed rates by customer classification and/or tariff rate schedule.

\* \* \* \* \*

Refer to Exhibit No. 3, Schedule No. 15, Attachments A through O, for each respective division.

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

13. Provide a schedule of present and proposed tariff rates showing dollar change and percent of change by block. Also, provide an explanation of any change in block structure and the reasons therefor.

\* \* \* \* \*

Refer to Attachment A.

Peoples Natural Gas Division

	Present Customer Charge	Present Gas Cost	Present Delivery	Present Rider STAS	Present Rider MFC	Present Rider SC	Present Rider USP	Present Rider GPC	Present Rider DSIC	Present Rider TRS	Total w/Riders	Increase/ Decrease \$/Mcf	Proposed Customer Charge	Proposed Gas Cost	Proposed Delivery	Proposed Rider MFC	Proposed Rider SC	Proposed Rider USP	Proposed Rider GPC	Proposed Rider TRS	Total w/Riders	Total % Change	
<b>Retail</b>																							
<b>Residential</b>																							
Customer Charge	\$14.5000					\$0.0042			\$0.7250	(\$0.9920)	\$14.2372	\$6.2745	\$21.5000							\$0.0037	(\$0.9920)	\$20.5117	44%
Consumption Charge		\$4.7036	\$3.9608	\$0.0032	\$0.0967		\$0.0123	\$0.0865	\$0.2078	(\$0.2710)	\$8.7999	\$1.3685		\$4.6356	\$5.6304	\$0.0869		\$0.0000	\$0.0865	(\$0.2710)	\$10.1684	16%	
CAP Customer Charge	\$14.5000								\$0.7250	(\$0.9920)	\$14.2330	\$6.2750	\$21.5000								(\$0.9920)	\$20.5080	44%
CAP Consumption Charge		\$4.7036	\$3.9608	\$0.0032	\$0.0967			\$0.0865	\$0.2072	(\$0.2710)	\$8.7870	\$1.3814		\$4.6356	\$5.6304	\$0.0869			\$0.0865	(\$0.2710)	\$10.1684	16%	
<b>Commercial SGS</b>																							
Customer Charge 0-499 Mcf/Yr	\$20.0000					\$0.0042			\$1.0000	(\$1.3683)	\$19.6359	\$3.9995	\$25.0000							\$0.0037	(\$1.3683)	\$23.6354	20%
Customer Charge 500-999.9 Mcf/Yr	\$40.0000					\$0.0042			\$2.0000	(\$2.7366)	\$39.2676	\$7.9995	\$50.0000							\$0.0037	(\$2.7366)	\$47.2671	20%
Consumption Charges		\$4.6693	\$2.7000	\$0.0022	\$0.0084			\$0.0865	\$0.1397	(\$0.1847)	\$7.4214	\$1.6545		\$4.6125	\$4.5485	\$0.0131			\$0.0865	(\$0.1847)	\$9.0759	22%	
<b>Commercial MGS</b>																							
Customer Charge 1,000 - 2,499 Mcf/Yr	\$85.0000								\$4.2500	(\$5.8152)	\$83.4348	\$15.7500	\$105.0000								(\$5.8152)	\$99.1848	19%
Customer Charge 2,500 - 24,999 Mcf/Yr	\$130.0000								\$6.5000	(\$8.8938)	\$127.6062	\$13.5000	\$150.0000								(\$8.8938)	\$141.1062	11%
Consumption Charges		\$4.4064	\$2.6914	\$0.0022	\$0.0084			\$0.0865	\$0.1393	(\$0.1841)	\$7.1500	\$0.9600		\$4.3677	\$3.8268	\$0.0131			\$0.0865	(\$0.1841)	\$8.1100	13%	
<b>Commercial LGS</b>																							
Customer Charge 25,000 - 49,999 Mcf/Yr	\$575.0000								\$28.7500	(\$39.3381)	\$564.4120	\$196.2500	\$800.0000								(\$39.3381)	\$760.6620	35%
Customer Charge 25,000 - 49,999 Mcf/Yr	\$575.0000								\$28.7500	(\$39.3381)	\$564.4120	\$196.2500	\$800.0000								(\$39.3381)	\$760.6620	35%
Customer Charge 50,000 - 99,999 Mcf/Yr	\$750.0000								\$37.5000	(\$51.3105)	\$736.1895	\$112.5000	\$900.0000								(\$51.3105)	\$848.6895	15%
Customer Charge 100,000 - 199,999 Mcf/Yr	\$1,400.0000								\$70.0000	(\$95.7796)	\$1,374.2204	\$210.0000	\$1,680.0000								(\$95.7796)	\$1,584.2204	15%
Customer Charge > 200,000 Mcf/Yr	\$1,600.0000								\$80.0000	(\$109.4624)	\$1,570.5376	\$240.0000	\$1,920.0000								(\$109.4624)	\$1,810.5376	15%
Consumption Charges 25,000 - 49,999 Mcf/Yr		\$4.2071	\$2.6411	\$0.0021	\$0.0084			\$0.0865	\$0.1368	(\$0.1807)	\$6.9013	(\$0.3654)		\$4.1568	\$2.4602	\$0.0131			\$0.0865	(\$0.1807)	\$6.5359	-5%	
Consumption Charges 50,000 - 99,999 Mcf/Yr		\$4.2071	\$2.5773	\$0.0021	\$0.0084			\$0.0865	\$0.1336	(\$0.1763)	\$6.8386	(\$0.3578)		\$4.1568	\$2.4008	\$0.0131			\$0.0865	(\$0.1763)	\$6.4808	-5%	
Consumption Charges 100,000 - 199,999 Mcf/Yr		\$4.2071	\$2.5694	\$0.0021	\$0.0084			\$0.0865	\$0.1332	(\$0.1758)	\$6.8309	(\$0.3569)		\$4.1568	\$2.3934	\$0.0131			\$0.0865	(\$0.1758)	\$6.4740	-5%	
Consumption Charges 200,000 - 749,999 Mcf/Yr		\$4.2071	\$2.4999	\$0.0020	\$0.0084			\$0.0865	\$0.1297	(\$0.1710)	\$6.7626	(\$0.3486)		\$4.1568	\$2.3287	\$0.0131			\$0.0865	(\$0.1710)	\$6.4140	-5%	
Consumption Charges 750,000 - 1,999,999 Mcf/Yr		\$4.2071	\$2.1327	\$0.0017	\$0.0084			\$0.0865	\$0.1114	(\$0.1459)	\$6.4019	(\$0.3048)		\$4.1568	\$1.9866	\$0.0131			\$0.0865	(\$0.1459)	\$6.0971	-5%	
Consumption Charges > 2,000,000 Mcf/Yr		\$4.2071	\$1.6445	\$0.0013	\$0.0084			\$0.0865	\$0.0870	(\$0.1125)	\$5.9223	(\$0.2465)		\$4.1568	\$1.5319	\$0.0131			\$0.0865	(\$0.1125)	\$5.6758	-4%	
<b>Industrial SGS</b>																							
Customer Charge 0-499 Mcf/Yr	\$20.0000					\$0.0042			\$1.0000	(\$1.3683)	\$19.6359	\$3.9995	\$25.0000							\$0.0037	(\$1.3683)	\$23.6354	20%
Customer Charge 500-999.9 Mcf/Yr	\$40.0000					\$0.0042			\$2.0000	(\$2.7366)	\$39.2676	\$7.9995	\$50.0000							\$0.0037	(\$2.7366)	\$47.2671	20%
Consumption Charges		\$4.6693	\$2.6390	\$0.0021	\$0.0084			\$0.0865	\$0.1313	(\$0.1805)	\$7.3562	\$1.7239		\$4.6125	\$4.5485	\$0.0131			\$0.0865	(\$0.1805)	\$9.0801	23%	
<b>Industrial MGS</b>																							
Customer Charge 1,000 - 2,499 Mcf/Yr	\$85.0000								\$4.2500	(\$5.8152)	\$83.4348	\$15.7500	\$105.0000								(\$5.8152)	\$99.1848	19%
Customer Charge 2,500 - 24,999 Mcf/Yr	\$130.0000								\$6.5000	(\$8.8938)	\$127.6062	\$13.5000	\$150.0000								(\$8.8938)	\$141.1062	11%
Consumption Charges		\$4.4064	\$2.4773	\$0.0020	\$0.0084			\$0.0865	\$0.1282	(\$0.1695)	\$6.9393	\$1.1854		\$4.3677	\$3.8268	\$0.0131			\$0.0865	(\$0.1695)	\$8.1247	17%	
<b>Industrial LGS</b>																							
Customer Charge 25,000 - 49,999 Mcf/Yr	\$575.0000								\$28.7500	(\$39.3381)	\$564.4120	\$196.2500	\$800.0000								(\$39.3381)	\$760.6620	35%
Customer Charge 25,000 - 49,999 Mcf/Yr	\$575.0000								\$28.7500	(\$39.3381)	\$564.4120	\$196.2500	\$800.0000								(\$39.3381)	\$760.6620	35%
Customer Charge 50,000 - 99,999 Mcf/Yr	\$750.0000								\$37.5000	(\$51.3105)	\$736.1895	\$112.5000	\$900.0000								(\$51.3105)	\$848.6895	15%
Customer Charge 100,000 - 199,999 Mcf/Yr	\$1,400.0000								\$70.0000	(\$95.7796)	\$1,374.2204	\$210.0000	\$1,680.0000								(\$95.7796)	\$1,584.2204	15%
Customer Charge over 200,000 Mcf/Yr	\$1,600.0000								\$80.0000	(\$109.4624)	\$1,570.5376	\$240.0000	\$1,920.0000								(\$109.4624)	\$1,810.5376	15%
Consumption Charges 25,000 - 49,999 Mcf/Yr		\$4.2071	\$2.1940	\$0.0018	\$0.0084			\$0.0865	\$0.1144	(\$0.1501)	\$6.4620	\$0.1045		\$4.1568	\$2.4602	\$0.0131			\$0.0865	(\$0.1501)	\$6.5665	2%	
Consumption Charges 50,000 - 99,999 Mcf/Yr		\$4.2071	\$2.5773	\$0.0021	\$0.0084			\$0.0865	\$0.1336	(\$0.1763)	\$6.8386	(\$0.3578)		\$4.1568	\$2.4008	\$0.0131			\$0.0865	(\$0.1763)	\$6.4808	-5%	
Consumption Charges 100,000 - 199,999 Mcf/Yr		\$4.2071	\$2.5694	\$0.0021	\$0.0084			\$0.0865	\$0.1332	(\$0.1758)	\$6.8309	(\$0.3569)		\$4.1568	\$2.3934	\$0.0131			\$0.0865	(\$0.1758)	\$6.4740	-5%	
Consumption Charges 200,000 - 749,999 Mcf/Yr		\$4.2071	\$2.4999	\$0.0020	\$0.0084			\$0.0865	\$0.1297	(\$0.1710)	\$6.7626	(\$0.3486)		\$4.1568	\$2.3287	\$0.0131			\$0.0865	(\$0.1710)	\$6.4140	-5%	
Consumption Charges 750,000 - 1,999,999 Mcf/Yr		\$4.2071	\$2.1327	\$0.0017	\$0.0084			\$0.0865	\$0.1114	(\$0.1459)	\$6.4019	(\$0.3048)		\$4.1568	\$1.9866	\$0.0131			\$0.0865	(\$0.1459)	\$6.0971	-5%	
Consumption Charges > 2,000,000 Mcf/Yr		\$4.2071	\$1.6445	\$0.0013	\$0.0084			\$0.0865	\$0.0870	(\$0.1125)	\$5.9223	(\$0.2465)		\$4.1568	\$1.5319	\$0.0131			\$0.0865	(\$0.1125)	\$5.6758	-4%	

\*Using blended rate to account for Transitional Rates

Peoples Natural Gas Division

	Present Customer Charge	Present Gas Cost	Present Delivery	Present Rider STAS	Present Rider MFC	Present Rider SC	Present Rider USP	Present Rider GPC	Present Rider DSIC	Present Rider TRS	Total w/Riders	Increase/ Decrease \$/Mcf	Proposed Customer Charge	Proposed Gas Cost	Proposed Delivery	Proposed Rider MFC	Proposed Rider SC	Proposed Rider USP	Proposed Rider GPC	Proposed Rider TRS	Total w/Riders	Total % Change	
<b>Transport</b>																							
<b>Residential</b>																							
Customer Charge	\$14.5000					\$0.0042			\$0.7250	(\$0.9920)	\$14.2372	\$6.2745	\$21.5000							(\$0.9920)	\$20.5117	44%	
Consumption Charge		\$1.7816	\$3.9608	\$0.0032	\$0.0252		\$0.0123	\$0.0000	\$0.1999	(\$0.2710)	\$5.7120	\$1.3836		\$1.7136	\$5.6304	\$0.0226		\$0.0000		(\$0.2710)	\$7.0956	24%	
<b>Commercial SGS</b>																							
Customer Charge 0-499 Mcf/Yr	\$20.0000					\$0.0042			\$1.0000	(\$1.3683)	\$19.6359	\$3.9995	\$25.0000							\$0.0037	(\$1.3683)	\$23.6354	20%
Customer Charge 500-999.9 Mcf/Yr	\$40.0000					\$0.0042			\$2.0000	(\$2.7366)	\$39.2676	\$7.9995	\$50.0000							\$0.0037	(\$2.7366)	\$47.2671	20%
Consumption Charges		\$1.1640	\$2.7000	\$0.0022					\$0.1350	(\$0.1847)	\$3.8164	\$1.6545		\$1.1072	\$4.5485						(\$0.1847)	\$5.4710	43%
Neg. Consumption Charges		\$1.1640	\$0.4645	\$0.0022					\$0.1350	\$0.0000	\$1.7657	(\$0.4794)		\$1.1072	\$0.1791							\$1.2862	-27%
<b>Commercial MGS</b>																							
Customer Charge 1,000 - 2,499 Mcf/Yr	\$85.0000								\$4.2500	(\$5.8152)	\$83.4348	\$15.7500	\$105.0000								(\$5.8152)	\$99.1848	19%
Customer Charge 2,500 - 24,999 Mcf/Yr	\$130.0000								\$6.5000	(\$8.8938)	\$127.6062	\$13.5000	\$150.0000								(\$8.8938)	\$141.1062	11%
Consumption Charges		\$0.9011	\$2.6914	\$0.0022					\$0.1346	(\$0.1841)	\$3.5451	\$0.9600		\$0.8624	\$3.8268						(\$0.1841)	\$4.5051	27%
Neg. Consumption Charges		\$0.9011	\$1.2907	\$0.0022					\$0.1346	\$0.0000	\$2.3286	(\$1.1999)		\$0.8624	\$0.2662							\$1.1286	-52%
<b>Commercial LGS</b>																							
Customer Charge 25,000 - 49,999 Mcf/Yr	\$575.0000								\$28.7500	(\$39.3381)	\$564.4120	\$196.2500	\$800.0000								(\$39.3381)	\$760.6620	35%
Customer Charge 50,000 - 99,999 Mcf/Yr	\$750.0000								\$37.5000	(\$51.3105)	\$736.1895	\$112.5000	\$900.0000								(\$51.3105)	\$848.6895	15%
Customer Charge 100,000 - 199,999 Mcf/Yr	\$1,400.0000								\$70.0000	(\$95.7796)	\$1,374.2204	\$210.0000	\$1,680.0000								(\$95.7796)	\$1,584.2204	15%
Customer Charge > 200,000 Mcf/Yr	\$1,600.0000								\$80.0000	(\$109.4624)	\$1,570.5376	\$240.0000	\$1,920.0000								(\$109.4624)	\$1,810.5376	15%
Consumption Charges 25,000 - 49,999 Mcf/Yr		\$0.3715	\$2.6411	\$0.0021					\$0.1321	(\$0.1807)	\$2.9661	(\$0.3654)		\$0.3212	\$2.4602						(\$0.1807)	\$2.6007	-12%
Consumption Charges 50,000 - 99,999 Mcf/Yr		\$0.3715	\$2.5773	\$0.0021					\$0.1289	(\$0.1763)	\$2.9034	(\$0.3577)		\$0.3212	\$2.4008						(\$0.1763)	\$2.5457	-12%
Consumption Charges 100,000 - 199,999 Mcf/Yr		\$0.3715	\$2.5694	\$0.0021					\$0.1285	(\$0.1758)	\$2.8956	(\$0.3568)		\$0.3212	\$2.3934						(\$0.1758)	\$2.5388	-12%
Consumption Charges 200,000 - 749,999 Mcf/Yr		\$0.3715	\$2.4999	\$0.0020					\$0.1250	(\$0.1710)	\$2.8274	(\$0.3485)		\$0.3212	\$2.3287						(\$0.1710)	\$2.4789	-12%
Consumption Charges 750,000 - 1,999,999 Mcf/Yr		\$0.3715	\$2.1327	\$0.0017					\$0.1066	(\$0.1459)	\$2.4666	(\$0.3047)		\$0.3212	\$1.9866						(\$0.1459)	\$2.1619	-12%
Consumption Charges > 2,000,000 Mcf/Yr		\$0.3715	\$1.6445	\$0.0013					\$0.0822	(\$0.1125)	\$1.9870	(\$0.2464)		\$0.3212	\$1.5319						(\$0.1125)	\$1.7406	-12%
Neg. Consumption Charges		\$0.3715	\$0.7460	\$0.0013					\$0.0822	\$0.0000	\$1.2010	(\$0.0078)		\$0.3212	\$0.8720							\$1.1932	-1%
<b>Industrial SGS</b>																							
Customer Charge 0-499 Mcf/Yr	\$20.0000					\$0.0042			\$1.0000	(\$1.3683)	\$19.6359	\$3.9995	\$25.0000							\$0.0037	(\$1.3683)	\$23.6354	20%
Customer Charge 500-999.9 Mcf/Yr	\$40.0000					\$0.0042			\$2.0000	(\$2.7366)	\$39.2676	\$7.9995	\$50.0000							\$0.0037	(\$2.7366)	\$47.2671	20%
Consumption Charges		\$1.1640	\$2.5601	\$0.0021					\$0.1327	(\$0.1751)	\$3.6837	\$1.7872		\$1.1072	\$4.5485						(\$0.1847)	\$5.4710	49%
Neg. Consumption Charges		\$1.1640	\$0.0067	\$0.0021					\$0.1327	\$0.0000	\$1.3055	(\$0.1983)		\$1.1072	\$0.0000							\$1.1072	-15%
<b>Industrial MGS</b>																							
Customer Charge 1,000 - 2,499 Mcf/Yr	\$85.0000								\$4.2500	(\$5.8152)	\$83.4348	\$15.7500	\$105.0000								(\$5.8152)	\$99.1848	19%
Customer Charge 2,500 - 24,999 Mcf/Yr	\$130.0000								\$6.5000	(\$8.8938)	\$127.6062	\$13.5000	\$150.0000								(\$8.8938)	\$141.1062	11%
Consumption Charges		\$0.9011	\$2.3636	\$0.0019					\$0.1229	(\$0.1617)	\$3.2277	\$1.2774		\$0.8624	\$3.8268						(\$0.1841)	\$4.5051	40%
Neg. Consumption Charges		\$0.9011	\$0.2062	\$0.0019					\$0.1229	\$0.0000	\$1.2320	(\$0.1634)		\$0.8624	\$0.2062							\$1.0686	-13%
<b>Industrial LGS</b>																							
Customer Charge 25,000 - 49,999 Mcf/Yr	\$575.0000								\$28.7500	(\$39.3381)	\$564.4120	\$196.2500	\$800.0000								(\$39.3381)	\$760.6620	35%
Customer Charge 50,000 - 99,999 Mcf/Yr	\$750.0000								\$37.5000	(\$51.3105)	\$736.1895	\$112.5000	\$900.0000								(\$51.3105)	\$848.6895	15%
Customer Charge 100,000 - 199,999 Mcf/Yr	\$1,400.0000								\$70.0000	(\$95.7796)	\$1,374.2204	\$210.0000	\$1,680.0000								(\$95.7796)	\$1,584.2204	15%
Customer Charge > 200,000 Mcf/Yr	\$1,600.0000								\$80.0000	(\$109.4624)	\$1,570.5376	\$240.0000	\$1,920.0000								(\$109.4624)	\$1,810.5376	15%
Consumption Charges 25,000 - 49,999 Mcf/Yr		\$0.3715	\$2.3019	\$0.0018					\$0.1205	(\$0.1575)	\$2.6383	(\$0.0375)		\$0.3212	\$2.4602						(\$0.1807)	\$2.6007	-1%
Consumption Charges 50,000 - 99,999 Mcf/Yr		\$0.3715	\$2.2672	\$0.0018					\$0.1173	(\$0.1551)	\$2.6027	(\$0.0570)		\$0.3212	\$2.4008						(\$0.1763)	\$2.5457	-2%
Consumption Charges 100,000 - 199,999 Mcf/Yr		\$0.3715	\$2.1725	\$0.0017					\$0.1126	(\$0.1486)	\$2.5097	\$0.0291		\$0.3212	\$2.3934						(\$0.1758)	\$2.5388	1%
Consumption Charges 200,000 - 749,999 Mcf/Yr		\$0.3715	\$2.1981	\$0.0018					\$0.1169	(\$0.1504)	\$2.5379	(\$0.0590)		\$0.3212	\$2.3287						(\$0.1710)	\$2.4789	-2%
Consumption Charges 750,000 - 1,999,999 Mcf/Yr		\$0.3715	\$1.7250	\$0.0014					\$0.0577	(\$0.1180)	\$2.0376	\$0.1243		\$0.3212	\$1.9866						(\$0.1459)	\$2.1619	6%
Consumption Charges > 2,000,000 Mcf/Yr		\$0.3715	\$1.6445	\$0.0013					\$0.0870	(\$0.1125)	\$1.9918	(\$0.2512)		\$0.3212	\$1.5319						(\$0.1125)	\$1.7406	-13%
Neg. Consumption Charges		\$0.3715	\$0.3314	\$0.0013					\$0.0870	\$0.0000	\$0.7912	(\$0.1916)		\$0.3212	\$0.2784						\$0.0000	\$0.5996	-24%

\*Using blended rate to account for Transitional Rates

Peoples Gas Division

	Previous Rate	Present Customer Charge	Present Gas Cost	Present Delivery	Present Rider STAS	Present Rider MFC	Present Rider SC	Present Rider USP	Present Rider GPC	Present Rider DSIC	Present Rider TCJA	Total w/Riders	Increase/Decrease \$/Mcf	Proposed Customer Charge	Proposed Gas Cost	Proposed Delivery	Proposed Rider MFC	Proposed Rider SC	Proposed Rider USP	Proposed Rider GPC	Proposed Rider TCJA	Total Proposed w/Riders	Total % Change
<b>Retail</b>																							
<b>Residential</b>																							
Customer Charge		\$15.7500					(\$0.0012)			\$0.0000	(\$1.2976)	\$14.4512	\$6.7023	\$21.5000				\$0.0037			(\$0.3502)	\$21.1535	46%
Consumption Charge			\$3.9521	\$6.7743	\$0.0043	\$0.0967		\$0.0308	\$0.0865	\$0.0000	(\$0.5581)	\$10.3866	(\$0.0978)		\$4.6356	\$5.6304	\$0.0869		\$0.0000	\$0.0865	(\$0.1506)	\$10.2887	-1%
CAP Customer Charge		\$15.7500								\$0.0000	(\$1.2976)	\$14.4524	\$6.6974	\$21.5000							(\$0.3502)	\$21.1498	46%
CAP Consumption Charge			\$3.9521	\$6.7743	\$0.0043	\$0.0967			\$0.0865	\$0.0000	(\$0.5581)	\$10.3558	(\$0.0670)		\$4.6356	\$5.6304	\$0.0869			\$0.0865	(\$0.1506)	\$10.2887	-1%
<b>Commercial SGS</b>																							
Customer Charge 0-499 Mcf/Yr	Commercial SGS - 1	\$35.0000					(\$0.0012)			\$0.0000	(\$2.8837)	\$32.1152	(\$7.8897)	\$25.0000				\$0.0037			(\$0.7783)	\$24.2254	-25%
Customer Charge 500-999.9 Mcf/Yr	Commercial SGS - 2	\$65.0000					(\$0.0012)			\$0.0000	(\$5.3554)	\$59.6435	(\$11.0851)	\$50.0000				\$0.0037			(\$1.4454)	\$48.5583	-19%
Consumption Charges	Commercial SGS		\$3.9521	\$5.1008	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.4203)	\$8.7318	\$0.4153		\$4.6125	\$4.5485	\$0.0131			\$0.0865	(\$0.1134)	\$9.1472	5%
<b>Commercial MGS</b>																							
Customer Charge 1,000 - 2,499 Mcf/Yr	Commercial MGS - 1	\$75.0000								\$0.0000	(\$6.1793)	\$68.8208	\$34.5115	\$105.0000							(\$1.6678)	\$103.3322	50%
Customer Charge 2,500 - 24,999 Mcf/Yr	Commercial MGS - 2	\$175.0000								\$0.0000	(\$14.4183)	\$160.5818	(\$14.4732)	\$150.0000							(\$3.8915)	\$146.1085	-9%
Consumption Charges	Commercial MGS		\$3.9521	\$4.8604	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.4004)	\$8.5113	(\$0.3252)		\$4.3677	\$3.8268	\$0.0131			\$0.0865	(\$0.1081)	\$8.1861	-4%
<b>Commercial LGS</b>																							
Customer Charge 25,000 - 49,999 Mcf/Yr	Commercial LGS - 1	\$800.0000								\$0.0000	(\$65.9120)	\$734.0880	\$48.1224	\$800.0000							(\$17.7896)	\$782.2104	7%
Customer Charge 25,000 - 49,999 Mcf/Yr	Commercial LGS - 1	\$800.0000								\$0.0000	(\$65.9120)	\$734.0880	\$48.1224	\$800.0000							(\$17.7896)	\$782.2104	7%
Customer Charge 50,000 - 99,999 Mcf/Yr	Commercial LGS - 2	\$1,500.0000								\$0.0000	(\$123.5850)	\$1,376.4150	(\$509.7705)	\$900.0000							(\$33.3555)	\$866.6445	-37%
Customer Charge 100,000 - 199,999 Mcf/Yr	Commercial LGS - 3	\$5,000.0000								\$0.0000	(\$411.9500)	\$4,588.0500	(\$3,019.2350)	\$1,680.0000							(\$111.1850)	\$1,568.8150	-66%
Customer Charge > 200,000 Mcf/Yr	Commercial LGS - 4	\$7,500.0000								\$0.0000	(\$617.9250)	\$6,882.0750	(\$5,128.8525)	\$1,920.0000							(\$166.7775)	\$1,753.2225	-75%
Consumption Charges 25,000 - 49,999 Mcf/Yr	Com LGS		\$3.9521	\$3.7500	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.3090)	\$7.4923	(\$0.8591)		\$4.1568	\$2.4602	\$0.0131			\$0.0865	(\$0.0834)	\$6.6332	-11%
Consumption Charges 50,000 - 99,999 Mcf/Yr	Com LGS		\$3.9521	\$3.7500	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.3090)	\$7.4923	(\$0.9185)		\$4.1568	\$2.4008	\$0.0131			\$0.0865	(\$0.0834)	\$6.5738	-12%
Consumption Charges 100,000 - 199,999 Mcf/Yr	Com LGS		\$3.9521	\$0.9988	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.0823)	\$4.9678	\$1.6598		\$4.1568	\$2.3934	\$0.0131			\$0.0865	(\$0.0222)	\$6.6276	33%
Consumption Charges 200,000 - 749,999 Mcf/Yr	Com LGS		\$3.9521	\$0.9988	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.0823)	\$4.9678	\$1.5951		\$4.1568	\$2.3287	\$0.0131			\$0.0865	(\$0.0222)	\$6.5629	32%
Consumption Charges 750,000 - 1,999,999 Mcf/Yr	Com LGS		\$3.9521	\$0.9988	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.0823)	\$4.9678	\$1.2530		\$4.1568	\$1.9866	\$0.0131			\$0.0865	(\$0.0222)	\$6.2208	25%
Consumption Charges > 2,000,000 Mcf/Yr	Com LGS		\$3.9521	\$0.9988	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.0823)	\$4.9678	\$0.7983		\$4.1568	\$1.5319	\$0.0131			\$0.0865	(\$0.0222)	\$5.7661	16%
<b>Industrial SGS</b>																							
Customer Charge 0-499 Mcf/Yr	GS-T Industrial SGS-1	\$35.0000					(\$0.0012)			\$0.0000	(\$2.8837)	\$32.1152	(\$7.8897)	\$25.0000				\$0.0037			(\$0.7783)	\$24.2254	-25%
Customer Charge 500-999.9 Mcf/Yr	GS-T Industrial SGS-2	\$65.0000					(\$0.0012)			\$0.0000	(\$5.3554)	\$59.6435	(\$11.0851)	\$50.0000				\$0.0037			(\$1.4454)	\$48.5583	-19%
Consumption Charges	GS-T Industrial SGS		\$3.9521	\$5.1008	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.4203)	\$8.7318	\$0.4153		\$4.6125	\$4.5485	\$0.0131			\$0.0865	(\$0.1134)	\$9.1472	5%
<b>Industrial MGS</b>																							
Customer Charge 1,000 - 2,499 Mcf/Yr	Industrial MGS-1	\$75.0000								\$0.0000	(\$6.1793)	\$68.8208	\$34.5115	\$105.0000							(\$1.6678)	\$103.3322	50%
Customer Charge 2,500 - 24,999 Mcf/Yr	Industrial MGS-2	\$175.0000								\$0.0000	(\$14.4183)	\$160.5818	(\$14.4732)	\$150.0000							(\$3.8915)	\$146.1085	-9%
Consumption Charges	Industrial MGS		\$3.9521	\$4.8604	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.4004)	\$8.5113	(\$0.3252)		\$4.3677	\$3.8268	\$0.0131			\$0.0865	(\$0.1081)	\$8.1861	-4%
<b>Industrial LGS</b>																							
Customer Charge 25,000 - 49,999 Mcf/Yr	Industrial LGS - 1	\$800.0000								\$0.0000	(\$65.9120)	\$734.0880	\$48.1224	\$800.0000							(\$17.7896)	\$782.2104	7%
Customer Charge 25,000 - 49,999 Mcf/Yr	Industrial LGS - 1	\$800.0000								\$0.0000	(\$65.9120)	\$734.0880	\$48.1224	\$800.0000							(\$17.7896)	\$782.2104	7%
Customer Charge 50,000 - 99,999 Mcf/Yr	Industrial LGS - 2	\$1,500.0000								\$0.0000	(\$123.5850)	\$1,376.4150	(\$509.7705)	\$900.0000							(\$33.3555)	\$866.6445	-37%
Customer Charge 100,000 - 199,999 Mcf/Yr	Industrial LGS - 3	\$5,000.0000								\$0.0000	(\$411.9500)	\$4,588.0500	(\$3,019.2350)	\$1,680.0000							(\$111.1850)	\$1,568.8150	-66%
Customer Charge over 200,000 Mcf/Yr	Industrial LGS - 4	\$7,500.0000								\$0.0000	(\$617.9250)	\$6,882.0750	(\$5,128.8525)	\$1,920.0000							(\$166.7775)	\$1,753.2225	-75%
Consumption Charges 25,000 - 49,999 Mcf/Yr	Ind LGS		\$3.9521	\$3.7500	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.3090)	\$7.4923	(\$0.8591)		\$4.1568	\$2.4602	\$0.0131			\$0.0865	(\$0.0834)	\$6.6332	-11%
Consumption Charges 50,000 - 99,999 Mcf/Yr	Ind LGS		\$3.9521	\$3.7500	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.3090)	\$7.4923	(\$0.9185)		\$4.1568	\$2.4008	\$0.0131			\$0.0865	(\$0.0834)	\$6.5738	-12%
Consumption Charges 100,000 - 199,999 Mcf/Yr	Ind LGS		\$3.9521	\$0.9988	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.0823)	\$4.9678	\$1.6598		\$4.1568	\$2.3934	\$0.0131			\$0.0865	(\$0.0222)	\$6.6276	33%
Consumption Charges 200,000 - 749,999 Mcf/Yr	Ind LGS		\$3.9521	\$0.9988	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.0823)	\$4.9678	\$1.5951		\$4.1568	\$2.3287	\$0.0131			\$0.0865	(\$0.0222)	\$6.5629	32%
Consumption Charges 750,000 - 1,999,999 Mcf/Yr	Ind LGS		\$3.9521	\$0.9988	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.0823)	\$4.9678	\$1.2530		\$4.1568	\$1.9866	\$0.0131			\$0.0865	(\$0.0222)	\$6.2208	25%
Consumption Charges > 2,000,000 Mcf/Yr	Ind LGS		\$3.9521	\$0.9988	\$0.0043	\$0.0084			\$0.0865	\$0.0000	(\$0.0823)	\$4.9678	\$0.7983		\$4.1568	\$1.5319	\$0.0131			\$0.0865	(\$0.0222)	\$5.7661	16%

Peoples Gas Division

	Present Customer Charge	Present Gas Cost	Present Delivery	Present Rider STAS	Present Rider MFC	Present Rider SC	Present Rider USP	Present Rider GPC	Present Rider DSIC	Present Rider TCJA	Total w/Riders	Increase/ Decrease \$/Mcf	Proposed Customer Charge	Proposed Gas Cost	Proposed Delivery	Proposed Rider MFC	Proposed Rider SC	Proposed Rider USP	Proposed Rider GPC	Proposed Rider TCJA	Total Proposed w/Riders	Total % Change
<b>Transport</b>																						
<b>Residential</b>																						
Customer Charge	\$15.7500					(\$0.0012)			\$0.0000	(\$1.2976)	\$14.4512	\$6.7023	\$21.5000				\$0.0037			(\$0.3502)	\$21.1535	46%
Consumption Charge		\$1.0301	\$6.7743	\$0.0043	\$0.0252		\$0.0308	\$0.0000	\$0.0000	(\$0.5581)	\$7.3066	(\$0.0906)		\$1.7136	\$5.6304	\$0.0226		\$0.0000	\$0.0000	(\$0.1506)	\$7.2159	-1%
<b>Commercial SGS</b>																						
Customer Charge 0-499 Mcf/Yr	\$35.0000					(\$0.0012)			\$0.0000	(\$2.8837)	\$32.1152	(\$7.8897)	\$25.0000				\$0.0037			(\$0.7783)	\$24.2254	-25%
Customer Charge 500-999.9 Mcf/Yr	\$65.0000					(\$0.0012)			\$0.0000	(\$5.3554)	\$59.6435	(\$11.0851)	\$50.0000				\$0.0037			(\$1.4454)	\$48.5583	-19%
Consumption Charges		\$0.4468	\$5.1008	\$0.0043					\$0.0000	(\$0.4203)	\$5.1316	\$0.4106		\$1.1072	\$4.5485					(\$0.1134)	\$5.5423	8%
Neg. Consumption Charges		\$0.4468	\$0.2000	\$0.0043					\$0.0000	(\$0.4203)	\$0.2308	\$0.9629		\$1.1072	\$0.2000					(\$0.1134)	\$1.1938	417%
<b>Commercial MGS</b>																						
Customer Charge 1,000 - 2,499 Mcf/Yr	\$75.0000								\$0.0000	(\$6.1793)	\$68.8208	\$34.5115	\$105.0000							(\$1.6678)	\$103.3322	50%
Customer Charge 2,500 - 24,999 Mcf/Yr	\$175.0000								\$0.0000	(\$14.4183)	\$160.5818	(\$14.4732)	\$150.0000							(\$3.8915)	\$146.1085	-9%
Consumption Charges		\$0.4468	\$4.8604	\$0.0043					\$0.0000	(\$0.4004)	\$4.9111	(\$0.3299)		\$0.8624	\$3.8268					(\$0.1081)	\$4.5812	-7%
Neg. Consumption Charges		\$0.4468	\$0.7939	\$0.0043					\$0.0000	(\$0.4004)	\$0.8445	\$0.7597		\$0.8624	\$0.8499					(\$0.1081)	\$1.6042	90%
<b>Commercial LGS</b>																						
Customer Charge 25,000 - 49,999 Mcf/Yr	\$800.0000								\$0.0000	(\$65.9120)	\$734.0880	\$48.1224	\$800.0000							(\$17.7896)	\$782.2104	7%
Customer Charge 50,000 - 99,999 Mcf/Yr	\$1,500.0000								\$0.0000	(\$123.5850)	\$1,376.4150	(\$509.7705)	\$900.0000							(\$33.3555)	\$866.6445	-37%
Customer Charge 100,000 - 199,999 Mcf/Yr	\$5,000.0000								\$0.0000	(\$411.9500)	\$4,588.0500	(\$3,019.2350)	\$1,680.0000							(\$111.1850)	\$1,568.8150	-66%
Customer Charge > 200,000 Mcf/Yr	\$7,500.0000								\$0.0000	(\$617.9250)	\$6,882.0750	(\$5,128.8525)	\$1,920.0000							(\$166.7775)	\$1,753.2225	-75%
Consumption Charges 25,000 - 49,999 Mcf/Yr		\$0.1165	\$3.7500	\$0.0043					\$0.0000	(\$0.3090)	\$3.5618	(\$0.8638)		\$0.3212	\$2.4602					(\$0.0834)	\$2.6980	-24%
Consumption Charges 50,000 - 99,999 Mcf/Yr		\$0.1165	\$3.7500	\$0.0043					\$0.0000	(\$0.3090)	\$3.5618	(\$0.9232)		\$0.3212	\$2.4008					(\$0.0834)	\$2.6386	-26%
Consumption Charges 100,000 - 199,999 Mcf/Yr		\$0.1165	\$0.9988	\$0.0043					\$0.0000	(\$0.0823)	\$1.0373	\$1.6551		\$0.3212	\$2.3934					(\$0.0222)	\$2.6924	160%
Consumption Charges 200,000 - 749,999 Mcf/Yr		\$0.1165	\$0.9988	\$0.0043					\$0.0000	(\$0.0823)	\$1.0373	\$1.5904		\$0.3212	\$2.3287					(\$0.0222)	\$2.6277	153%
Consumption Charges 750,000 - 1,999,999 Mcf/Yr		\$0.1165	\$0.9988	\$0.0043					\$0.0000	(\$0.0823)	\$1.0373	\$1.2483		\$0.3212	\$1.9866					(\$0.0222)	\$2.2856	120%
Consumption Charges > 2,000,000 Mcf/Yr		\$0.1165	\$0.9988	\$0.0043					\$0.0000	(\$0.0823)	\$1.0373	\$0.7936		\$0.3212	\$1.5319					(\$0.0222)	\$1.8309	77%
Neg. Consumption Charges		\$0.1165	\$1.3500	\$0.0043					\$0.0000	(\$0.0823)	\$1.3885	\$0.3105		\$0.3212	\$1.4000					(\$0.0222)	\$1.6990	22%
<b>Industrial SGS</b>																						
Customer Charge 0-499 Mcf/Yr	\$35.0000					(\$0.0012)			\$0.0000	(\$2.8837)	\$32.1152	(\$7.8897)	\$25.0000				\$0.0037			(\$0.7783)	\$24.2254	-25%
Customer Charge 500-999.9 Mcf/Yr	\$65.0000					(\$0.0012)			\$0.0000	(\$5.3554)	\$59.6435	(\$11.0851)	\$50.0000				\$0.0037			(\$1.4454)	\$48.5583	-19%
Consumption Charges		\$0.4468	\$5.1008	\$0.0043					\$0.0000	(\$0.4203)	\$5.1316	\$0.4106		\$1.1072	\$4.5485					(\$0.1134)	\$5.5423	8%
Neg. Consumption Charges		\$0.4468	\$0.3600	\$0.0043					\$0.0000	(\$0.4203)	\$0.3908	\$0.9829		\$1.1072	\$0.3800					(\$0.1134)	\$1.3738	251%
<b>Industrial MGS</b>																						
Customer Charge 1,000 - 2,499 Mcf/Yr	\$75.0000								\$0.0000	(\$6.1793)	\$68.8208	\$34.5115	\$105.0000							(\$1.6678)	\$103.3322	50%
Customer Charge 2,500 - 24,999 Mcf/Yr	\$175.0000								\$0.0000	(\$14.4183)	\$160.5818	(\$14.4732)	\$150.0000							(\$3.8915)	\$146.1085	-9%
Consumption Charges		\$0.4468	\$4.8604	\$0.0043					\$0.0000	(\$0.4004)	\$4.9111	(\$0.3299)		\$0.8624	\$3.8268					(\$0.1081)	\$4.5812	-7%
Neg. Consumption Charges		\$0.4468	\$2.0000	\$0.0043					\$0.0000	(\$0.4004)	\$2.0507	\$0.7037		\$0.8624	\$2.0000					(\$0.1081)	\$2.7544	34%
<b>Industrial LGS</b>																						
Customer Charge 25,000 - 49,999 Mcf/Yr	\$800.0000								\$0.0000	(\$65.9120)	\$734.0880	\$48.1224	\$800.0000							(\$17.7896)	\$782.2104	7%
Customer Charge 50,000 - 99,999 Mcf/Yr	\$1,500.0000								\$0.0000	(\$123.5850)	\$1,376.4150	(\$509.7705)	\$900.0000							(\$33.3555)	\$866.6445	-37%
Customer Charge 100,000 - 199,999 Mcf/Yr	\$5,000.0000								\$0.0000	(\$411.9500)	\$4,588.0500	(\$3,019.2350)	\$1,680.0000							(\$111.1850)	\$1,568.8150	-66%
Customer Charge > 200,000 Mcf/Yr	\$7,500.0000								\$0.0000	(\$617.9250)	\$6,882.0750	(\$4,962.1584)	\$1,920.0000							(\$166.7775)	\$1,513.2225	-67%
Consumption Charges 25,000 - 49,999 Mcf/Yr		\$0.1165	\$3.7500	\$0.0043					\$0.0000	(\$0.3090)	\$3.5618	(\$0.8638)		\$0.3212	\$2.4602					(\$0.0834)	\$2.6980	-24%
Consumption Charges 50,000 - 99,999 Mcf/Yr		\$0.1165	\$3.7500	\$0.0043					\$0.0000	(\$0.3090)	\$3.5618	(\$0.8620)		\$0.3212	\$2.4008					(\$0.0222)	\$2.6998	-24%
Consumption Charges 100,000 - 199,999 Mcf/Yr		\$0.1165	\$0.9988	\$0.0043					\$0.0000	(\$0.0823)	\$1.0373	\$1.6551		\$0.3212	\$2.3934					(\$0.0222)	\$2.6924	160%
Consumption Charges 200,000 - 749,999 Mcf/Yr		\$0.1165	\$0.9988	\$0.0043					\$0.0000	(\$0.0823)	\$1.0373	\$1.5904		\$0.3212	\$2.3287					(\$0.0222)	\$2.6277	153%
Consumption Charges 750,000 - 1,999,999 Mcf/Yr		\$0.1165	\$0.9988	\$0.0043					\$0.0000	(\$0.0823)	\$1.0373	\$1.2483		\$0.3212	\$1.9866					(\$0.0222)	\$2.2856	120%
Consumption Charges > 2,000,000 Mcf/Yr		\$0.1165	\$0.9988	\$0.0043					\$0.0000	(\$0.0823)	\$1.0373	\$0.7936		\$0.3212	\$1.5319					(\$0.0222)	\$1.8309	77%
Neg. Consumption Charges		\$0.1165	\$0.2351	\$0.0043					\$0.0000	(\$0.0823)	\$0.2736	\$0.2633		\$0.3212	\$0.2379					(\$0.0222)	\$0.5369	96%

Peoples Natural Gas Company LLC  
Combined  
§ 53.53 III E

14. Provide the following statements and schedules. The schedules and statements for the test year portion should be reconciled with the summary operating statement.
- a. An operating revenue summary for the test year and the year preceding the test year showing the following (Gas MCF):
- (i) For each major classification of customers
    - (a) MCF sales
    - (b) Dollar Revenues
    - (c) Forfeited discounts (Total if not available by classification).
    - (d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.
  - (ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.
  - (iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate rate categories, from:
    - (a) Fuel Adjustment Surcharge
    - (b) State Tax Surcharge
    - (c) Any other surcharge being used to collect revenue.
    - (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.  
[The schedule should also show number of customers and unit of sales (Mcf), and should provide number of customers by service classification at beginning and end of test year.]
- b. Provide details of sales for resale, based on periods five years before and projections for five years after the test year, and for the test year. List customers, Mcf sold, revenues received, source of Mcf sold (storage gas, pipeline gas, manufactured gas, natural or synthetic), contracted or spot sales, whether sales are to affiliated companies, and any other pertinent information.

- Response:
- (a) (i) (iii) Refer to Attachment C, Page 1 for a summary of operating revenues for the test year and the year preceding.
  - (a) (ii) Please refer to the testimony of Carol Scanlon for explanation of all annualizing and normalizing adjustments. Also refer to Attachments A-O for adjustment details.
  - (b) Peoples does not make any sales for resale to other utilities. The amount recorded as sales for resale reflects imbalance sales to pools operating on Peoples' system under Rate NP-1 and Rate P-1. These amounts are reflected as gas cost revenues through Peoples' 1307(f) mechanism and do not include any non-gas recoveries.

Peoples Natural Gas Company LLC  
 Combined  
 Comparison of Revenues at Current and Proposed Rates  
 For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Volumes	Revenue @ Current Rates
		(1)	(2)	(3)
			Mcf	\$
		<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b>Tariff Sales by Rate Class</b>			
2	Residential	6,777,288	48,278,954	506,829,134
3	SGS	459,294	7,329,161	65,697,459
4	MGS	22,833	3,776,740	29,844,755
5	LGS	93	171,944	1,238,122
6	Total Tariff Sales	<u>7,259,508</u>	<u>59,556,799</u>	<u>603,609,470</u>
<b>7</b>	<b>Transportation by Rate Class</b>			
8	Residential	972,145	7,166,246	54,822,487
9	SGS	121,792	3,151,660	15,121,911
10	MGS	43,327	13,933,209	54,244,067
11	LGS	3,031	46,651,989	64,162,415
12	Total Transportation	<u>1,140,295</u>	<u>70,903,104</u>	<u>188,350,881</u>
<b>13</b>	<b>Summary by Rate Class</b>			
14	Residential	7,749,433	55,445,200	561,651,621
15	SGS	581,086	10,480,821	80,819,369
16	MGS	66,160	17,709,949	84,088,823
17	LGS	3,124	46,823,933	65,400,537
18	Total by Rate Class	<u>8,399,803</u>	<u>130,459,903</u>	<u>791,960,351</u>
<b>19</b>	<b>Other Operating Revenue</b>			
20	483 - Sales for Resale			18,054
21	487 - Forfeited Discounts			5,253,670
22	488 - Miscellaneous Service Revenues			1,040,665
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			7,157,698
24	493 - Rent from Gas Property			372,811
25	495 - Other Gas Revenues			709,921
26	496 - Provision for Rate Refunds			-
27	Total Other Operating Revenue			<u>14,552,818</u>
<b>28</b>	<b>Overall Total</b>	<b>8,399,803</b>	<b>130,459,903</b>	<b>806,513,169</b>

Peoples Natural Gas Company LLC  
 Combined  
 Comparison of Forecasted Revenues at Current and Proposed Rates  
 For the 12 Months Ended August 31, 2024

Line No.	Description	Bills	Volumes	Revenue @ Current Rates
		(1)	(2)	(3)
			Mcf	\$
		<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b>Tariff Sales by Rate Class</b>			
2	Residential	6,810,168	48,316,084	529,494,762
3	SGS	459,369	7,330,378	65,709,789
4	MGS	22,841	3,778,208	29,857,338
5	LGS	<u>93</u>	<u>171,944</u>	<u>1,238,122</u>
6	Total Tariff Sales	7,292,472	59,596,614	626,300,010
<b>7</b>	<b>Transportation by Rate Class</b>			
8	Residential	972,145	7,137,861	54,571,820
9	SGS	121,792	3,151,660	15,126,860
10	MGS	43,327	13,933,209	54,370,256
11	LGS	<u>3,031</u>	<u>46,651,989</u>	<u>65,304,327</u>
12	Total Transportation	1,140,295	70,874,719	189,373,263
<b>13</b>	<b>Summary by Rate Class</b>			
14	Residential	7,782,313	55,453,945	584,066,582
15	SGS	581,161	10,482,038	80,836,649
16	MGS	66,168	17,711,417	84,227,594
17	LGS	<u>3,124</u>	<u>46,823,933</u>	<u>66,542,449</u>
18	Total by Rate Class	8,432,767	130,471,333	815,673,273
<b>19</b>	<b>Other Operating Revenue</b>			
20	483 - Sales for Resale			18,054
21	487 - Forfeited Discounts			5,412,685
22	488 - Miscellaneous Service Revenues			1,040,665
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			6,839,777
24	493 - Rent from Gas Property			372,811
25	495 - Other Gas Revenues			709,921
26	496 - Provision for Rate Refunds			<u>-</u>
27	Total Other Operating Revenue			14,393,913
<b>28</b>	<b>Overall Total</b>	<b>8,432,767</b>	<b>130,471,333</b>	<b>830,067,186</b>

Peoples Natural Gas Company LLC  
Combined  
Comparison of Forecasted Revenues at Current and Proposed Rates  
For the 12 Months Ended September 30, 2025

Line No.	Description			Revenue @	Proposed	Revenue @	
		Bills	Volumes	Current Rates	Adjustment	Proposed Rates	
		(1)	(2)	(3)	(4) = (5 - 3)		(5)
			Mcf	\$	\$	%	\$
		<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>			<i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Tariff Sales by Rate Class</b>							
2	Residential	6,845,788	48,318,424	530,033,881	102,761,420	19%	632,795,301
3	SGS	459,451	7,331,696	65,723,147	12,712,539	19%	78,435,686
4	MGS	22,850	3,779,799	29,870,969	3,309,415	11%	33,180,383
5	LGS	93	171,944	1,238,122	(42,903)	-3%	1,195,219
6	Total Tariff Sales	7,328,183	59,601,862	626,866,118	118,740,471	19%	745,606,589
<b>7 Transportation by Rate Class</b>							
8	Residential	972,145	7,101,776	54,365,910	15,972,180	29%	70,338,091
9	SGS	121,792	3,151,660	15,131,722	5,592,783	37%	20,724,505
10	MGS	43,327	13,933,209	54,536,981	13,088,676	24%	67,625,657
11	LGS	3,031	46,651,989	68,115,152	(677,841)	-1%	67,437,311
12	Total Transportation	1,140,295	70,838,634	192,149,764	33,975,799	18%	226,125,563
<b>13 Summary by Rate Class</b>							
14	Residential	7,817,933	55,420,200	584,399,791	118,733,601	20%	703,133,392
15	SGS	581,243	10,483,356	80,854,868	18,305,322	23%	99,160,191
16	MGS	66,177	17,713,008	84,407,950	16,398,090	19%	100,806,040
17	LGS	3,124	46,823,933	69,353,274	(720,744)	-1%	68,632,530
18	Total by Rate Class	8,468,478	130,440,497	819,015,882	152,716,269	19%	971,732,152
<b>19 Other Operating Revenue</b>							
20	483 - Sales for Resale			18,054	-	0%	18,054
21	487 - Forfeited Discounts			5,435,311	930,573	17%	6,365,884
22	488 - Miscellaneous Service Revenues			1,040,665	-	0%	1,040,665
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			6,995,675	2,377,844	34%	9,373,519
24	493 - Rent from Gas Property			-	-	0%	-
25	495 - Other Gas Revenues			709,921	-	0%	709,921
26	496 - Provision for Rate Refunds			-	-	0%	-
27	Total Other Operating Revenue			14,199,626	3,308,417	23%	17,508,043
<b>27 Overall Total</b>		<b>8,468,478</b>	<b>130,440,497</b>	<b>833,215,508</b>	<b>156,024,687</b>	<b>19%</b>	<b>989,240,195</b>

Peoples Natural Gas Company LLC  
Combined  
Revenue Summary

Line No.	Acct No.	Description	HTY Per Books	HTY Adjustments at Present Rates	Proforma HTY	FTY Adjustments at Present Rates	Proforma FTY	FPPTY Adjustments at Present Rates	FPPTY at Present Rates	Proposed Rate Adjustments	Proposed FPPTY
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
			(Ex 3, Sch 15, Arch C)		(Ex 3, Sch 15, Arch C)		(Ex 3, Sch 15, Arch C)		(Ex 3, Sch 15, Arch C)		(Ex 3, Sch 15, Arch E)
<b>1 Operating Revenues (by FERC account):</b>											
2	480	Residential Sales Revenue	655,478,201	(148,649,067)	506,829,134	22,665,628	529,494,762	539,119	530,033,881	102,761,420	632,795,301
3	481	Commercial and Industrial Sales	130,426,966	(33,646,630)	96,780,336	24,913	96,805,249	26,989	96,832,237	15,979,050	112,811,287
4	483	Sales for Resale	5,793,574	(5,775,519)	18,054	-	18,054	-	18,054	(18,054)	-
5	487	Forfeited Discounts	6,383,733	(1,130,064)	5,253,670	159,015	5,412,685	22,627	5,435,311	930,573	6,365,884
6	488	Miscellaneous Service Revenues	1,040,665	-	1,040,665	-	1,040,665	-	1,040,665	-	1,040,665
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,796,662	361,036	7,157,698	(317,921)	6,839,777	155,897	6,995,675	2,377,844	9,373,519
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	176,503,490	11,847,391	188,350,881	1,022,382	189,373,263	2,776,502	192,149,764	33,975,406	226,125,170
9	493	Rent from Gas Property	372,811	-	372,811	-	372,811	(372,811)	-	-	-
10	495	Other Gas Revenues	19,835,412	(19,125,491)	709,921	-	709,921	-	709,921	-	709,921
11	496	Provision for Rate Refunds	2,207,560	(2,207,560)	-	-	-	-	-	-	-
12		Total Operating Revenues	1,004,839,074	(198,325,905)	806,513,169	23,554,017	830,067,186	3,148,323	833,215,508	156,006,240	989,221,748

Peoples Natural Gas Company LLC  
Combined  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended August 31, 2023

Line No.	Acct No.	Description	Year Prior to	HTY	Test Year	Unbilled/	Weather	Adjustment to	Annualized						
			HTY Per Books	Per Books	Gas Cost	Rider USP	Rider GPC	MFC	SCR	DSIC Rider	TRR/TCJA Rider	Cycle 22 Revenue Adj	Adjustment	Reflect Annualization	Base Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)-(13)-(2-11)	(13)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
				(Ex. 2, Sub 2)	(Ex. 1, Sub 15, Acct M)	(Ex. 1, Sub 15, Acct N)	(Ex. 1, Sub 15, Acct K)	(Ex. 1, Sub 15, Acct H, Pg 1)		(Ex. 1, Sub 15, Acct D)					
1		Gas Service Revenue by FERC Account													
2	480	Residential Sales Revenue	579,137,826	655,478,201	(364,559,139)	(8,135,394)	(3,974,766)	(8,270,129)	4,260	(1,037,072)	21,845,960	2,859,769	9,244,683	1,050,441	304,506,813
3	481	Commercial and Industrial Sales	104,331,810	130,426,966	(87,936,214)	-	(983,721)	(175,074)	310	(150,900)	3,500,221	855,008	778,361	(107,741)	46,207,217
4	483	Sales for Resale	7,537,446	5,793,574	(5,775,519)	-	-	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,023,833	6,383,733	-	-	-	-	-	-	-	-	-	(1,130,064)	5,253,670
6	488	Miscellaneous Service Revenues	878,236	1,040,665	-	-	-	-	-	-	-	-	-	-	1,040,665
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	7,243,862	6,796,662	-	-	-	-	-	-	-	-	-	-	361,036
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	188,487,020	176,503,490	(42,913,532)	(5,138,333)	-	(176,556)	614	(1,014,365)	13,988,899	207,656	3,118,222	4,689,911	149,266,006
9	493	Rent from Gas Property	363,406	372,811	-	-	-	-	-	-	-	-	-	-	372,811
10	495	Other Gas Revenues	20,917,216	19,835,412	(17,609,894)	-	-	-	-	(1,835,300)	680,738	-	-	(361,036)	709,921
11	496	Provision for Rate Refunds	703,886	2,207,560	-	-	-	-	-	-	(2,207,560)	-	-	-	-
12		Total Revenue	914,624,541	1,004,839,074	(518,794,299)	(13,273,728)	(4,958,487)	(8,621,758)	5,185	(4,037,636)	37,808,259	3,922,433	13,141,266	4,502,548	514,532,854
13		Sales Throughput (Mcf)													
14		Residential	47,156,498	45,611,505	-	-	-	-	-	-	-	346,138	2,189,641	131,670	48,278,954
15		Commercial & Industrial	10,796,825	11,276,190	-	-	-	-	-	-	-	100,442	269,142	(367,928)	11,277,845
16		Total Sales Throughput	57,953,323	56,887,695	-	-	-	-	-	-	-	446,580	2,458,783	(236,258)	59,556,799
17		Transportation Throughput (Mcf)	75,417,298	69,125,889	-	-	-	-	-	-	-	394,341	994,433	388,440	70,903,104
18		Total Throughput	133,370,621	126,013,584	-	-	-	-	-	-	-	840,922	3,453,216	152,182	130,459,903



Peoples Natural Gas Company LLC  
Combined  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended August 31, 2024

Line No.	Acct No	Description	Per Proforma Future Test Year	Proforma Future Test Year Gas Cost	Proforma Future Test Year Rider USP	Proforma Future Test Year Rider GPC	Proforma Future Test Year MFC	Proforma Future Test Year SCR	Proforma Future Test Year DSIC Rider	Proforma Future Test Year TRS/TCJA Rider	Annualized Base Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
			(Ex 3, Sch 15, Atch D)	(Ex 3, Sch 15, Atch M)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch D)
<b>1 Gas Service Revenue by FERC Account</b>											
2	480	Residential Sales Revenue	529,494,762	(223,519,535)	-	(4,179,341)	(4,672,165)	(23,382)	(13,431,187)	21,493,396	305,162,547
3	481	Commercial and Industrial Sales	96,805,249	(50,841,679)	-	(975,766)	(94,756)	(1,695)	(1,945,000)	3,275,535	46,221,886
4	483	Sales for Resale	18,054	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,412,685	-	-	-	-	-	-	-	5,412,685
6	488	Miscellaneous Service Revenues	1,040,665	-	-	-	-	-	-	-	1,040,665
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,839,777	-	-	-	-	-	-	-	6,839,777
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	189,373,263	(43,373,628)	-	-	(179,874)	(4,551)	(9,162,363)	13,773,353	150,426,199
9	493	Rent from Gas Property	372,811	-	-	-	-	-	-	-	372,811
10	495	Other Gas Revenues	709,921	-	-	-	-	-	-	-	709,921
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
<b>12 Total Revenue</b>			<b>830,067,186</b>	<b>(317,734,843)</b>	<b>-</b>	<b>(5,155,107)</b>	<b>(4,946,796)</b>	<b>(29,628)</b>	<b>(24,538,551)</b>	<b>38,542,283</b>	<b>516,204,545</b>
<b>13 Sales Throughput (Mcf)</b>											
14		Residential	48,316,084	-	-	-	-	-	-	-	48,316,084
15		Commercial & Industrial	11,280,530	-	-	-	-	-	-	-	11,280,530
<b>16 Total Sales Throughput</b>			<b>59,596,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,596,614</b>
<b>17 Transportation Throughput (Mcf)</b>											
17		Transportation Throughput (Mcf)	70,874,719	-	-	-	-	-	-	-	70,874,719
<b>18 Total Throughput</b>			<b>130,471,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,471,333</b>

Peoples Natural Gas Company LLC  
Combined  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended August 31, 2024

Line No.	Acct No	Description	Annualized Base Revenue	Annualized Gas Cost	Annualized Rider USP	Annualized Rider GPC	Annualized MFC	Annualized SCR	Annualized DSIC Rider	Annualized TRS/TCJA	Annualized Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8=1+2+3+4+5+6+7)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
			(Ex. 3, Sch 15, Atch C)	(Ex. 3, Sch 15, Atch D)							
<b>1 Gas Service Revenue by FERC Account</b>											
2	480	Residential Sales Revenue	305,162,547	223,519,535	-	4,179,341	4,672,165	23,382	13,431,187	(21,493,396)	529,494,762
3	481	Commercial and Industrial Sales	46,221,886	50,841,679	-	975,766	94,756	1,695	1,945,000	(3,275,535)	96,805,249
4	483	Sales for Resale	18,054	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,412,685	-	-	-	-	-	-	-	5,412,685
6	488	Miscellaneous Service Revenues	1,040,665	-	-	-	-	-	-	-	1,040,665
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,839,777	-	-	-	-	-	-	-	6,839,777
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	150,426,199	43,373,628	-	-	179,874	4,551	9,162,363	(13,773,353)	189,373,263
9	493	Rent from Gas Property	372,811	-	-	-	-	-	-	-	372,811
10	495	Other Gas Revenues	709,921	-	-	-	-	-	-	-	709,921
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
<b>12 Total Revenue</b>			<b>516,204,545</b>	<b>317,734,843</b>	<b>-</b>	<b>5,155,107</b>	<b>4,946,796</b>	<b>29,628</b>	<b>24,538,551</b>	<b>(38,542,283)</b>	<b>830,067,186</b>
<b>13 Sales Throughput (Mcf)</b>											
14	Residential		48,316,084	-	-	-	-	-	-	-	48,316,084
15	Commercial & Industrial		11,280,530	-	-	-	-	-	-	-	11,280,530
<b>16 Total Sales Throughput</b>			<b>59,596,614</b>	<b>-</b>	<b>59,596,614</b>						
<b>17 Transportation Throughput (Mcf)</b>											
<b>17 Total Throughput</b>			<b>70,874,719</b>	<b>-</b>	<b>70,874,719</b>						
<b>18 Total Throughput</b>			<b>130,471,333</b>	<b>-</b>	<b>130,471,333</b>						

Peoples Natural Gas Company LLC  
Combined  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended September 30, 2025

Line No.	Acct No	Description	Per Proforma Future Test Year (1) \$ <i>(Ex. 3, Sch 15, Atch D)</i>	Proforma Future Test Year Gas Cost (2) \$ <i>(Ex. 3, Sch 15, Atch M)</i>	Proforma Future Test Year Rider USP (3) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year Rider GPC (4) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year MFC (5) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year SCR (6) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year DSIC Rider (7) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year TRS/TCJA Rider (8) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Annualized Base Revenue (9) \$ <i>(Ex. 3, Sch 15, Atch D)</i>
<b>1 Gas Service Revenue by FERC Account</b>											
2	480	Residential Sales Revenue	530,033,881	(223,525,536)	-	(4,179,544)	(4,672,392)	(23,507)	(13,452,769)	21,532,687	305,712,822
3	481	Commercial and Industrial Sales	96,832,237	(50,853,626)	-	(976,017)	(94,781)	(1,695)	(1,945,144)	3,276,804	46,237,778
4	483	Sales for Resale	18,054	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,435,311	-	-	-	-	-	-	-	5,435,311
6	488	Miscellaneous Service Revenues	1,040,665	-	-	-	-	-	-	-	1,040,665
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,995,675	-	-	-	-	-	-	-	6,995,675
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	192,149,764	(43,309,452)	-	-	(178,965)	(4,551)	(9,155,179)	13,763,532	153,265,149
9	493	Rent from Gas Property	-	-	-	-	-	-	-	-	-
10	495	Other Gas Revenues	709,921	-	-	-	-	-	-	-	709,921
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
<b>12 Total Revenue</b>			<b>833,215,508</b>	<b>(317,688,615)</b>	<b>-</b>	<b>(5,155,561)</b>	<b>(4,946,137)</b>	<b>(29,752)</b>	<b>(24,553,091)</b>	<b>38,573,023</b>	<b>519,415,375</b>
<b>13 Sales Throughput (Mcf)</b>											
14	Residential		48,318,424	-	-	-	-	-	-	-	48,318,424
15	Commercial & Industrial		11,283,438	-	-	-	-	-	-	-	11,283,438
<b>16 Total Sales Throughput</b>			<b>59,601,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,601,862</b>
<b>17 Transportation Throughput (Mcf)</b>											
<b>18 Total Throughput</b>			<b>130,440,497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,440,497</b>

Peoples Natural Gas Company LLC  
Combined  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended September 30, 2025

Line No.	Acct No	Description	Annualized Base Revenue	Annualized Gas Cost	Annualized Rider USP	Annualized Rider GPC	Annualized MFC	Annualized SCR	Annualized DSIC Rider	Annualized TRS/TCJA	Annualized Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8=1+2+3+4+5+6+7)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
			(Ex 3, Sch 15, Atch C)	(Ex 3, Sch 15, Atch D)							
<b>1 Gas Service Revenue by FERC Account</b>											
2	480	Residential Sales Revenue	305,712,822	223,525,536	-	4,179,544	4,672,392	23,507	13,452,769	(21,532,687)	530,033,881
3	481	Commercial and Industrial Sales	46,237,778	50,853,626	-	976,017	94,781	1,695	1,945,144	(3,276,804)	96,832,237
4	483	Sales for Resale	18,054	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,435,311	-	-	-	-	-	-	-	5,435,311
6	488	Miscellaneous Service Revenues	1,040,665	-	-	-	-	-	-	-	1,040,665
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,995,675	-	-	-	-	-	-	-	6,995,675
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	153,265,149	43,309,452	-	-	178,965	4,551	9,155,179	(13,763,532)	192,149,764
9	493	Rent from Gas Property	-	-	-	-	-	-	-	-	-
10	495	Other Gas Revenues	709,921	-	-	-	-	-	-	-	709,921
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
<b>12 Total Revenue</b>			<b>519,415,375</b>	<b>317,688,615</b>	<b>-</b>	<b>5,155,561</b>	<b>4,946,137</b>	<b>29,752</b>	<b>24,553,091</b>	<b>(38,573,023)</b>	<b>833,215,508</b>
<b>13 Sales Throughput (Mcf)</b>											
14	Residential		48,318,424	-	-	-	-	-	-	-	48,318,424
15	Commercial & Industrial		11,283,438	-	-	-	-	-	-	-	11,283,438
<b>16 Total Sales Throughput</b>			<b>59,601,862</b>	<b>-</b>	<b>59,601,862</b>						
<b>17 Transportation Throughput (Mcf)</b>											
<b>18 Total Throughput</b>			<b>130,440,497</b>	<b>-</b>	<b>130,440,497</b>						

Peoples Natural Gas Company LLC  
Combined  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Sales</u></b>					
2	Customer Charge					
3	Service Charge	6,475,866		21.50	139,231,119	
4	Supplier Choice Rider	6,475,866		0.0037	23,996	
5	Subtotal - Customer Charge				139,255,115	
6	Delivery Charge					
7	Base Rate Delivery		44,863,284	5.6304	252,596,029	
8	Universal Service Rider		44,863,284	-	-	
9	Rider GPC - Gas Procurement Charge		44,863,284	0.0865	3,880,674	
10	Subtotal - Delivery		44,863,284		256,476,703	
	Total TRS/TCJA				(17,571,539)	
11	Subtotal Customer Charge and Delivery Revenue				378,160,279	
12	Gas Cost		44,863,284	4.6356	207,969,538	
13	Merchant Function Charge		44,863,284	0.0869	3,898,619	
14	Total Residential Sales	6,475,866	44,863,284		590,028,436	13.1517
<b>15</b>	<b><u>Residential CAP Sales</u></b>					
16	Customer Charge					
17	Service Charge	369,922		21.50	7,953,323	
18	Subtotal - Customer Charge				7,953,323	
19	Delivery Charge					
20	Base Rate Delivery		3,455,140	5.6304	19,453,651	
21	Cap Credit		3,455,140	-	-	
22	Rider GPC - Gas Procurement Charge		3,455,140	0.0865	298,870	
23	Subtotal - Delivery		3,455,140		19,752,521	
	Total TRS/TCJA				(1,255,978)	
24	Subtotal Customer Charge and Delivery Revenue				26,449,866	
25	Gas Cost		3,455,140	4.6356	16,016,748	
26	Merchant Function Charge		3,455,140	0.0869	300,252	
27	Total Residential CAP Sales	369,922	3,455,140		42,766,865	12.3778
<b>28</b>	<b><u>Commercial SGS Sales</u></b>					
29	Customer Charge (0 - 499 Mcf/Yr)					
30	Service Charge	418,545		25.00	10,463,632	
31	Supplier Choice Rider	418,545		0.0037	1,551	
32	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				10,465,182	
33	Customer Charge (500 - 999 Mcf/Yr)					
34	Service Charge	40,222		50.00	2,011,100	
35	Supplier Choice Rider	40,222		0.0037	149	
36	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				2,011,249	
37	Delivery Charge					
38	Base Rate Delivery		7,282,264	4.5485	33,123,502	
39	Rider GPC - Gas Procurement Charge		7,282,264	0.0865	629,916	
40	Subtotal - Delivery		7,282,264		33,753,418	
	Total TRS/TCJA				(1,949,115)	
41	Subtotal Customer Charge and Delivery Revenue				44,280,734	
42	Gas Cost		7,282,264	4.6125	33,589,322	
43	Merchant Function Charge		7,282,264	0.0131	95,398	
44	Total Commercial SGS Sales	458,767	7,282,264		77,965,454	10.7062

Peoples Natural Gas Company LLC  
Combined  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Industrial SGS Sales</u></b>					
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	463		25.00	11,575	
4	Supplier Choice Rider	463		0.0037	<u>2</u>	
5	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				11,577	
6	Customer Charge (500 - 999 Mcf/Yr)					
7	Service Charge	221		50.00	11,050	
8	Supplier Choice Rider	221		0.0037	<u>1</u>	
9	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				11,051	
10	Delivery Charge					
11	Base Rate Delivery		49,432	4.5485	224,841	
12	Rider GPC - Gas Procurement Charge		<u>49,432</u>	0.0865	<u>4,276</u>	
13	Subtotal - Delivery		49,432		229,117	
	Total TRS/TCJA				(10,163)	
14	Subtotal Customer Charge and Delivery Revenue				241,581	
15	Gas Cost		49,432	4.6125	228,003	
16	Merchant Function Charge		<u>49,432</u>	0.0131	<u>648</u>	
17	Total Industrial SGS Sales	684	49,432		470,232	9.512756
<b>18</b>	<b><u>Commercial MGS Sales</u></b>					
19	Customer Charge (1000 - 2499 Mcf/Yr)					
20	Service Charge	17,864		105.00	1,875,747	
21	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,875,747	
22	Customer Charge (2500 - 24999 Mcf/Yr)					
23	Service Charge	4,613		150.00	691,950	
24	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				691,950	
25	Delivery Charge					
26	Base Rate Delivery		3,660,896	3.8268	14,009,516	
27	Rider GPC - Gas Procurement Charge		<u>3,660,896</u>	0.0865	<u>316,667</u>	
28	Subtotal - Delivery		3,660,896		14,326,184	
	Total TRS/TCJA				(763,451)	
29	Subtotal Customer Charge and Delivery Revenue				16,130,429	
30	Gas Cost		3,660,896	4.3677	15,989,857	
31	Merchant Function Charge		<u>3,660,896</u>	0.0131	<u>47,958</u>	
32	Total Commercial MGS Sales	22,477	3,660,896		32,168,244	8.786987
<b>33</b>	<b><u>Industrial MGS Sales</u></b>					
34	Customer Charge (1000 - 2499 Mcf/Yr)					
35	Service Charge	156		105.00	16,380	
36	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				16,380	
37	Customer Charge (2500 - 24999 Mcf/Yr)					
38	Service Charge	217		150.00	32,550	
39	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				32,550	
40	Delivery Charge					
41	Base Rate Delivery		118,903	3.8268	455,017	
42	Rider GPC - Gas Procurement Charge		<u>118,903</u>	0.0865	<u>10,285</u>	
43	Subtotal - Delivery		118,903		465,303	
	Total TRS/TCJA				(22,989)	
44	Subtotal Customer Charge and Delivery Revenue				491,244	
45	Gas Cost		118,903	4.3677	519,337	
46	Merchant Function Charge		<u>118,903</u>	0.0131	<u>1,558</u>	
47	Total Industrial MGS Sales	373	118,903		1,012,139	8.512317

Peoples Natural Gas Company LLC  
Combined  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Arch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Arch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Commercial LGS Sales</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	70		800.00	56,000	
4	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				56,000	
5	Delivery Charge					
6	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		167,194	2.4602	411,330	
7	Rider GPC - Gas Procurement Charge		167,194	0.0865	14,462	
8	Subtotal - Delivery Rider TRS/TCJA		167,194		425,792 (32,964)	
9	Subtotal Customer Charge and Delivery Revenue				448,829	
10	Gas Cost		167,194	4.1568	694,996	
11	Merchant Function Charge		167,194	0.0131	2,190	
12	Total Commercial LGS Sales	70	167,194		1,146,014	6.854384
<b>13</b>	<b>Industrial LGS Sales</b>					
14	Customer Charge (25000 - 49999 Mcf/Yr)					
15	Service Charge	17		800.00	13,600	
16	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				13,600	
17	Customer Charge (50000 - 99999 Mcf/Yr)					
18	Service Charge	6		900.00	5,400	
19	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				5,400	
20	Delivery Charge					
21	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		4,651	2.4602	11,442	
22	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		99	2.4008	238	
23	Rider GPC - Gas Procurement Charge		4,750	0.0865	411	
24	Subtotal - Delivery Total TRS/TCJA		4,750		12,091 (1,692)	
25	Subtotal Customer Charge and Delivery Revenue				29,399	
26	Gas Cost		4,750	4.1568	19,743	
27	Merchant Function Charge		4,750	0.0131	62	
28	Total Industrial LGS Sales	23	4,750		49,204	10.359637
<b>39</b>	<b>Tariff Sales Summary by Rate Class</b>					
<b>40</b>	<b>Residential Sales</b>					
41	Base Rate Revenue				419,234,122	
42	Supplier Choice Rider				23,996	
43	Rider TRS/TCJA				(18,827,518)	
44	Universal Services Program				-	
45	Merchant Function Charge				4,198,871	
46	Gas Procurement Charge				4,179,544	
47	Gas Cost				223,986,285	
48	Total Residential Sales	6,845,788	48,318,424		632,795,301	
<b>47</b>	<b>SGS Sales</b>					
47	Base Rate Revenue				45,845,699	
48	Supplier Choice Rider				1,702	
49	Rider TRS/TCJA				(1,959,278)	
49	Merchant Function Charge				96,045	
50	Gas Procurement Charge				634,192	
51	Gas Cost				33,817,325	
52	Total SGS Sales	459,451	7,331,696		78,435,686	
<b>53</b>	<b>MGS Sales</b>					
54	Base Rate Revenue				17,081,160	
55	Rider TRS/TCJA				(786,440)	
55	Merchant Function Charge				49,515	
56	Gas Procurement Charge				326,953	
57	Gas Cost				16,509,195	
58	Total MGS Sales	22,850	3,779,799		33,180,383	
<b>59</b>	<b>LGS Sales</b>					
60	Base Rate Revenue				498,010	
61	Rider TRS/TCJA				(34,656)	
61	Merchant Function Charge				2,252	
62	Gas Procurement Charge				14,873	
63	Gas Cost				714,739	
64	Total LGS Sales	93	171,944		1,195,219	
<b>65</b>	<b>SGS, MGS, LGS Sales</b>					
67	Base Rate Revenue				63,424,870	
67	Supplier Choice Rider				1,702	
67	Rider TRS/TCJA				(2,780,374)	
67	Merchant Function Charge				147,813	
67	Gas Procurement Charge				976,017	
67	Gas Cost				51,041,259	
67	Total SGS, MGS, LGS Sales	482,395	11,283,438		112,811,287	
<b>Total Tariff Sales</b>						
	Base Rate Revenue				482,658,992	
	Supplier Choice Rider				25,699	
	Rider TRS/TCJA				(21,607,892)	
	Universal Services Program				-	
	Merchant Function Charge				4,346,684	
	Gas Procurement Charge				5,155,561	
	Gas Cost				275,027,544	
	Total Tariff Sales	7,328,183	59,601,862		745,606,589	

Peoples Natural Gas Company LLC  
Combined  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	972,145		21.50	20,901,118	
4	Supplier Choice Rider	972,145		0.0037	3,602	
5	Subtotal - Customer Charge				20,904,720	
6	Delivery Charge:					
7	Base Rate Delivery		7,101,776	5.6304	39,985,491	
8	Universal Service Rider		7,101,776	-	-	
9	Subtotal - Delivery		7,101,776		39,985,491	
	Total TRS/TCJA				(2,882,429)	
10	Subtotal Customer Charge and Delivery Revenue				58,007,781	
11	Gas Cost		7,101,776	1.7136	12,169,809	
12	Merchant Function Charge		7,101,776	0.0226	160,500	
13	Total Residential Transport	972,145	7,101,776		70,338,091	9.904296
<b>14</b>	<b><u>Commercial SGS Transport</u></b>					
15	Customer Charge (0 - 499 Mcf/Yr)					
16	Service Charge	95,095		25.00	2,377,375	
17	Supplier Choice Rider	95,095		0.0037	352	
18	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				2,377,727	
19	Customer Charge (500 - 999 Mcf/Yr)					
20	Service Charge	26,063		50.00	1,303,150	
21	Supplier Choice Rider	26,063		0.0037	97	
22	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,303,247	
23	Delivery Charge:					
24	Base Rate Delivery		3,122,857	4.5485	14,204,367	
25	Negotiated Delivery		2,751		502	
26	Subtotal - Delivery		3,125,608		14,204,869	
	Total TRS/TCJA				(766,991)	
27	Subtotal Customer Charge and Delivery Revenue				17,118,852	
28	Gas Cost		3,125,608	1.1072	3,460,621	
29	Total Commercial SGS Transport	121,158	3,125,608		20,579,473	6.584151
<b>30</b>	<b><u>Industrial SGS Transport</u></b>					
31	Customer Charge (0 - 499 Mcf/Yr)					
32	Service Charge	442		25.00	11,050	
33	Supplier Choice Rider	442		0.0037	2	
34	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				11,052	
35	Customer Charge (500 - 999 Mcf/Yr)					
36	Service Charge	192		50.00	9,600	
37	Supplier Choice Rider	192		0.0037	1	
38	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				9,601	
39	Delivery Charge:					
40	Base Rate Delivery		22,198	4.5485	100,967	
41	Negotiated Delivery		3,855		212	
42	Subtotal - Delivery		26,052		101,178	
	Total TRS/TCJA				(5,643)	
43	Subtotal Customer Charge and Delivery Revenue				116,187	
44	Gas Cost		26,052	1.1072	28,845	
45	Total Industrial SGS Transport	634	26,052		145,032	5.566957

Peoples Natural Gas Company LLC  
Combined  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Commercial MGS Transport</u></b>					
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	22,914		105.00	2,405,970	
4	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				2,405,970	
5	Customer Charge (2500 - 24999 Mcf/Yr)					
6	Service Charge	18,805		150.00	2,820,750	
7	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,820,750	
8	Delivery Charge:					
9	Base Rate Delivery		12,598,636	3.8268	48,212,461	
10	Negotiated Delivery		39,269		26,927	
11	Subtotal - Delivery		12,637,905		48,239,388	
	Total TRS/TCJA				(2,551,725)	
12	Subtotal Customer Charge and Delivery Revenue				50,914,383	
13	Gas Cost		12,637,905	0.8624	10,899,490	
14	Total Commercial MGS Transport	41,719	12,637,905		61,813,873	4.891149
<b>15</b>	<b><u>Industrial MGS Transport</u></b>					
16	Customer Charge (1000 - 2499 Mcf/Yr)					
17	Service Charge	288		105.00	30,240	
18	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				30,240	
19	Customer Charge (2500 - 24999 Mcf/Yr)					
20	Service Charge	1,320		150.00	198,000	
21	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				198,000	
22	Delivery Charge:					
23	Base Rate Delivery		1,220,019	3.8268	4,668,769	
24	Negotiated Delivery		75,285		15,520	
25	Subtotal - Delivery		1,295,304		4,684,289	
	Total TRS/TCJA				(217,873)	
26	Subtotal Customer Charge and Delivery Revenue				4,694,656	
27	Gas Cost		1,295,304	0.8624	1,117,128	
28	Total Industrial MGS Transport	1,608	1,295,304		5,811,784	4.486811
<b>29</b>	<b><u>Commercial LGS Transport</u></b>					
30	Customer Charge (25000 - 49999 Mcf/Yr)					
31	Service Charge	756		800.00	604,800	
32	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				604,800	
33	Customer Charge (50000 - 99999 Mcf/Yr)					
34	Service Charge	372		900.00	334,800	
35	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				334,800	
36	Customer Charge (100000 - 199999 Mcf/Yr)					
37	Service Charge	153		1,680.00	257,040	
38	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				257,040	
39	Customer Charge (>200000 Mcf/Year)					
40	Service Charge	48		1,920.00	92,160	
41	Subtotal - Customer Charge (>200000 Mcf/Year)				92,160	
42	Delivery Charge:					
43	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		2,008,809	2.4602	4,942,054	
44	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		2,081,956	2.4008	4,998,278	
45	Base Rate Delivery - Consumption 100000-199999 Mcf/Yr		1,567,730	2.3934	3,752,208	
46	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		366,505	2.3287	853,467	
47	Negotiated Delivery		1,367,895		1,205,109	
48	Subtotal - Delivery		7,392,895		15,751,116	
	Total TRS/TCJA				(1,315,317)	
49	Subtotal Customer Charge and Delivery Revenue				15,724,598	
50	Gas Cost		7,392,895	0.3212	2,374,686	
51	Total Commercial LGS Transport	1,329	7,392,895		18,099,285	2.448200

Peoples Natural Gas Company LLC  
Combined  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	408		800.00	326,400	
4	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				326,400	
5	Customer Charge (50000 - 99999 Mcf/Yr)					
6	Service Charge	444		900.00	399,600	
7	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				399,600	
8	Customer Charge (100000 - 199999 Mcf/Yr)					
9	Service Charge	288		1,680.00	483,840	
10	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				483,840	
11	Customer Charge (>200000 Mcf/Year)					
12	Service Charge	562		1,920.00	1,079,040	
13	Subtotal - Customer Charge (>200000 Mcf/Year)				1,079,040	
14	Delivery Charge:					
15	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		1,108,051	2.4602	2,726,018	
16	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		2,259,270	2.4008	5,423,967	
17	Base Rate Delivery - Consumption 100000-199999 Mcf/Yr		3,434,938	2.3934	8,221,188	
18	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		6,773,500	2.3287	15,773,196	
	Base Rate Delivery - Consumption 750000-1999999 Mcf/Yr		973,392	1.9866	1,933,756	
	Base Rate Delivery - Consumption >2000000 Mcf/Yr		(1,078,988)	1.5319	(1,652,854)	
19	Negotiated Delivery		25,788,930		6,914,217	
20	Subtotal - Delivery		39,259,094		39,339,488	
	Total TRS/TCJA				(4,901,226)	
21	Subtotal Customer Charge and Delivery Revenue				36,727,142	
22	Gas Cost		39,259,094	0.3212	12,610,492	
23	Total Industrial LGS Transport	1,702	39,259,094		49,337,633	1.256719
<b>24</b>	<b>Transport Summary by Rate Class</b>					
<b>25</b>	<b>Residential Transport</b>					
26	Base Rate Revenue				60,886,608	
27	Supplier Choice Rider				3,602	
	Rider TRS/TCJA				(2,882,429)	
28	Rider USP				-	
29	Merchant Function Charge				160,500	
30	Gas Cost				12,169,809	
31	Total Residential Transport	972,145	7,101,776		70,338,091	
<b>32</b>	<b>SGS Transport</b>					
33	Base Rate Revenue				18,007,222	
34	Supplier Choice Rider				451	
	Rider TRS/TCJA				(772,634)	
35	Gas Cost				3,489,466	
36	Total SGS Transport	121,792	3,151,660		20,724,505	
<b>37</b>	<b>MGS Transport</b>					
38	Base Rate Revenue				58,378,637	
	Rider TRS/TCJA				(2,769,598)	
39	Gas Cost				12,016,618	
40	Total MGS Transport	43,327	13,933,209		67,625,657	
<b>41</b>	<b>LGS Transport</b>					
42	Base Rate Revenue				58,668,284	
	Rider TRS/TCJA				(6,216,544)	
43	Gas Cost				14,985,178	
44	Total LGS Transport	3,031	46,651,989		67,436,918	
<b>45</b>	<b>Transport</b>					
46	Base Rate Revenue				195,940,751	
47	Supplier Choice Rider				4,054	
	Rider TRS/TCJA				(12,641,205)	
48	Rider USP				-	
49	Merchant Function Charge				160,500	
50	Gas Cost				42,661,071	
51	Total Transport	1,140,295	70,838,634		226,125,170	
52	Residential Sales Revenue	6,845,788	48,318,424		632,795,301	
53	SGS, MGS, LGS Sales	482,395	11,283,438		112,811,287	
					18,054	
54	Forfeited Discounts				6,365,884	
55	Miscellaneous Service Revenues				1,040,665	
56	Revs from Transp of Gas of Others thru Gath Fac.				9,373,519	
57	Revs from Transp of Gas of Others thru Distri Fac.	1,140,295	70,838,634		226,125,170	
58	Rent from Gas Property				-	
59	Other Gas Revenues				709,921	
60	Total	8,468,478	130,440,497		989,239,802	
61				<i>Rounding</i>	\$ 1,829	
62				Exhibit 2, Schedule 4	\$ 989,241,631	

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

14. Provide the following statements and schedules. The schedules and statements for the test year portion should be reconciled with the summary operating statement.
- a. An operating revenue summary for the test year and the year preceding the test year showing the following (Gas MCF):
- (i) For each major classification of customers
    - (a) MCF sales
    - (b) Dollar Revenues
    - (c) Forfeited discounts (Total if not available by classification).
    - (d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.
  - (ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.
  - (iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate rate categories, from:
    - (a) Fuel Adjustment Surcharge
    - (b) State Tax Surcharge
    - (c) Any other surcharge being used to collect revenue.
    - (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.  
[The schedule should also show number of customers and unit of sales (Mcf), and should provide number of customers by service classification at beginning and end of test year.]
- b. Provide details of sales for resale, based on periods five years before and projections for five years after the test year, and for the test year. List customers, Mcf sold, revenues received, source of Mcf sold (storage gas, pipeline gas, manufactured gas, natural or synthetic), contracted or spot sales, whether sales are to affiliated companies, and any other pertinent information.

Response:

- (a) (i) (iii) Refer to Attachment C, Page 1 for a summary of operating revenues for the test year and the year preceding.
- (a) (ii) Please refer to the testimony of Carol Scanlon for explanation of all annualizing and normalizing adjustments. Also refer to Attachments A-O for adjustment details.
- (b) Peoples does not make any sales for resale to other utilities. The amount recorded as sales for resale reflects imbalance sales to pools operating on Peoples' system under Rate NP-1 and Rate P-1. These amounts are reflected as gas cost revenues through Peoples' 1307(f) mechanism and do not include any non-gas recoveries.

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue at Current Rates  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Volumes	Revenue @ Current Rates
		(1)	(2)	(3)
			Mcf	\$
		<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b>Tariff Sales by Rate Class</b>			
2	Residential	6,074,298	43,311,647	446,754,547
3	SGS	415,937	6,625,545	58,048,249
4	MGS	19,826	3,222,083	24,846,606
5	LGS	93	171,944	1,238,122
6	Total Tariff Sales	<u>6,510,154</u>	<u>53,331,218</u>	<u>530,887,523</u>
<b>7</b>	<b>Transportation by Rate Class</b>			
8	Residential	967,748	7,136,746	54,543,404
9	SGS	118,104	3,026,609	14,336,414
10	MGS	41,059	12,982,962	49,479,012
11	LGS	2,686	37,417,939	56,615,268
12	Total Transportation	<u>1,129,597</u>	<u>60,564,256</u>	<u>174,974,097</u>
<b>13</b>	<b>Summary by Rate Class</b>			
14	Residential	7,042,046	50,448,393	501,297,951
15	SGS	534,041	9,652,154	72,384,663
16	MGS	60,885	16,205,045	74,325,617
17	LGS	2,779	37,589,883	57,853,390
18	Total by Rate Class	<u>7,639,751</u>	<u>113,895,475</u>	<u>705,861,621</u>
<b>19</b>	<b>Other Operating Revenue</b>			
20	483 - Sales for Resale			18,054
21	487 - Forfeited Discounts			4,861,356
22	488 - Miscellaneous Service Revenues			960,640
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			7,157,698
24	493 - Rent from Gas Property			372,811
25	495 - Other Gas Revenues			464,421
26	496 - Provision for Rate Refunds			-
27	Total Other Operating Revenue			<u>13,834,981</u>
<b>28</b>	<b>Overall Total</b>	<b>7,639,751</b>	<b>113,895,475</b>	<b>719,696,601</b>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Forecasted Revenue at Current Rates  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills	Volumes	Revenue @ Current Rates
		(1)	(2)	(3)
			Mcf	\$
		<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b>Tariff Sales by Rate Class</b>			
2	Residential	6,102,918	43,339,373	467,736,498
3	SGS	415,959	6,625,886	58,051,207
4	MGS	19,828	3,222,464	24,849,525
5	LGS	<u>93</u>	<u>171,944</u>	<u>1,238,122</u>
6	Total Tariff Sales	6,538,798	53,359,667	551,875,351
<b>7</b>	<b>Transportation by Rate Class</b>			
8	Residential	967,748	7,108,482	54,294,521
9	SGS	118,104	3,026,609	14,341,413
10	MGS	41,059	12,982,962	49,546,901
11	LGS	<u>2,686</u>	<u>37,417,939</u>	<u>57,671,821</u>
12	Total Transportation	1,129,597	60,535,992	175,854,657
<b>13</b>	<b>Summary by Rate Class</b>			
14	Residential	7,070,666	50,447,855	522,031,019
15	SGS	534,063	9,652,495	72,392,619
16	MGS	60,887	16,205,426	74,396,426
17	LGS	<u>2,779</u>	<u>37,589,883</u>	<u>58,909,943</u>
18	Total by Rate Class	7,668,395	113,895,659	727,730,008
<b>19</b>	<b>Other Operating Revenue</b>			
20	483 - Sales for Resale			18,054
21	487 - Forfeited Discounts			5,011,966
22	488 - Miscellaneous Service Revenues			960,640
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			6,839,777
24	493 - Rent from Gas Property			372,811
25	495 - Other Gas Revenues			464,421
26	496 - Provision for Rate Refunds			<u>-</u>
27	Total Other Operating Revenue			13,667,670
<b>28</b>	<b>Overall Total</b>	<b>7,668,395</b>	<b>113,895,659</b>	<b>741,397,678</b>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Comparison of Forecasted Revenues at Current and Proposed Rates  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch D)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch D)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Proposed Adjustment (4) = (5 - 3) \$ %	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Tariff Sales by Rate Class</b>						
2	Residential	6,133,923	43,335,055	468,139,971	98,324,382 21%	566,464,352
3	SGS	415,982	6,626,256	58,054,411	12,775,627 22%	70,830,038
4	MGS	19,831	3,222,876	24,852,687	3,423,883 14%	28,276,571
5	LGS	93	171,944	1,238,122	(42,903) -3%	1,195,219
6	Total Tariff Sales	6,569,829	53,356,130	552,285,191	114,480,989 21%	666,766,180
<b>7 Transportation by Rate Class</b>						
8	Residential	967,748	7,072,546	54,089,700	15,944,459 29%	70,034,159
9	SGS	118,104	3,026,609	14,346,269	5,573,472 39%	19,919,741
10	MGS	41,059	12,982,962	49,712,861	13,355,839 27%	63,068,700
11	LGS	2,686	37,417,939	60,469,451	(4,104,740) -7%	56,364,711
12	Total Transportation	1,129,597	60,500,057	178,618,282	30,769,030 17%	209,387,312
<b>13 Summary by Rate Class</b>						
14	Residential	7,101,671	50,407,601	522,229,671	114,268,841 22%	636,498,512
15	SGS	534,086	9,652,865	72,400,680	18,349,100 25%	90,749,780
16	MGS	60,890	16,205,838	74,565,549	16,779,722 23%	91,345,271
17	LGS	2,779	37,589,883	61,707,573	(4,147,643) -7%	57,559,930
18	Total by Rate Class	7,699,426	113,856,187	730,903,473	145,250,019 20%	876,153,492
<b>19 Other Operating Revenue</b>						
20	483 - Sales for Resale			18,054	-	18,054
21	487 - Forfeited Discounts			5,033,823	930,573 18%	5,964,396
22	488 - Miscellaneous Service Revenues			960,640	- 0%	960,640
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			6,995,675	2,377,844 34%	9,373,519
24	493 - Rent from Gas Property			-	- 0%	-
25	495 - Other Gas Revenues			464,421	- 0%	464,421
26	496 - Provision for Rate Refunds			-	- 0%	-
27	Total Other Operating Revenue			13,472,613	3,308,417 25%	16,781,030
<b>28</b>	<b>Overall Total</b>	<b>7,699,426</b>	<b>113,856,187</b>	<b>744,376,086</b>	<b>148,558,437 20%</b>	<b>892,934,522</b>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue Summary

Line No.	Acct No.	Description	HTY Per Books (1) \$ <i>(Ex 3, Sch 15, Atch C)</i>	HTY Adjustments at Present Rates (2) \$	Proforma HTY (3) \$ <i>(Ex 3, Sch 15, Atch C)</i>	FTY Adjustments at Present Rates (4) \$	Proforma FTY (5) \$ <i>(Ex 3, Sch 15, Atch C)</i>	FPFTY Adjustments at Present Rates (6) \$	FPFTY at Present Rates (7) \$ <i>(Ex 3, Sch 15, Atch C)</i>	Proposed Rate Adjustments (8) \$	Proposed FPFTY (9) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Operating Revenues (by FERC account):</b>											
2	480	Residential Sales Revenue	579,199,526	(132,444,979)	446,754,547	20,981,951	467,736,498	403,473	468,139,971	98,324,382	566,464,352
3	481	Commercial and Industrial Sales	114,107,903	(29,974,927)	84,132,976	5,877	84,138,853	6,367	84,145,220	16,156,607	100,301,828
4	483	Sales for Resale	5,548,052	(5,529,998)	18,054	-	18,054	-	18,054	-	18,054
5	487	Forfeited Discounts	5,905,718	(1,044,361)	4,861,356	150,610	5,011,966	21,856	5,033,823	930,573	5,964,396
6	488	Miscellaneous Service Revenues	960,640	-	960,640	-	960,640	-	960,640	-	960,640
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,796,662	361,036	7,157,698	(317,921)	6,839,777	155,897	6,995,675	2,377,844	9,373,519
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	164,193,884	10,780,214	174,974,097	880,559	175,854,657	2,763,625	178,618,282	30,769,030	209,387,312
9	493	Rent from Gas Property	372,811	-	372,811	-	372,811	(372,811)	-	-	-
10	495	Other Gas Revenues	19,589,913	(19,125,491)	464,421	0	464,421	-	464,421	-	464,421
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
12		Total Operating Revenues	896,675,108	(176,978,507)	719,696,601	21,701,077	741,397,678	2,978,408	744,376,086	148,558,437	892,934,522

Peoples Natural Gas Company LLC  
 Peoples Natural Gas Division  
 Volume and Revenue Summary at Current Rates  
 For the 12 Months Ended August 31, 2023

(435,579)

Line No.	Acct No.	Description	Year Prior to	HTY	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Unbilled/	Weather	Adjustment to	Annualized	
			HTY Per Books	Per Books	Gas Cost	Rider USP	Rider GPC	MFC	SCR	DSIC Rider	TRS Rider	Cycle 22 Revenue Adj	Adjustment		Reflect Annualization
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=13-(2-11)	(13)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1		Gas Service Revenue by FERC Account													
2	480	Residential Sales Revenue	510,514,453	579,199,526	(329,821,814)	(6,969,034)	(3,554,849)	(7,418,895)	3,017	(1,037,072)	17,680,605	2,561,336	7,867,545	1,252,966	259,763,330
3	481	Commercial and Industrial Sales	89,729,524	114,107,903	(78,647,126)	-	(871,345)	(155,392)	229	(150,900)	2,699,875	770,166	669,845	(449,093)	37,974,164
4	483	Sales for Resale	7,377,738	5,548,052	(5,529,998)	-	-	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	4,613,857	5,905,718	-	-	-	-	-	-	-	-	-	(1,044,361)	4,861,256
6	488	Miscellaneous Service Revenues	812,211	900,640	-	-	-	-	-	-	-	-	-	-	960,640
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	7,243,862	6,796,662	-	-	-	-	-	-	-	-	-	-	361,036
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	175,942,128	164,193,884	(40,979,841)	(5,120,298)	-	(175,849)	600	(1,014,365)	12,261,316	150,878	3,090,237	3,533,517	135,940,080
9	493	Rent from Gas Property	352,328	372,811	-	-	-	-	-	-	-	-	-	-	372,811
10	495	Other Gas Revenues	20,670,199	19,589,913	(17,609,894)	-	-	-	-	(1,835,300)	680,738	-	-	(361,036)	464,421
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	-
12		Total Revenue	817,256,299	896,675,108	(472,588,674)	(12,089,331)	(4,426,194)	(7,750,135)	3,846	(4,037,636)	33,322,535	3,482,380	11,627,627	3,293,028	447,512,554
13		Sales Throughput (McF)													
14		Residential	42,213,294	40,879,718	-	-	-	-	-	-	-	309,486	1,986,352	136,090	43,311,647
15		Commercial & Industrial	9,425,040	10,011,190	-	-	-	-	-	-	90,908	90,908	248,028	(330,554)	10,019,572
16		Total Sales Throughput	51,638,334	50,890,908	-	-	-	-	-	-	400,394	400,394	2,234,381	(194,464)	53,331,218
17		Transportation Throughput (McF)	64,040,509	58,915,669	-	-	-	-	-	-	-	369,499	988,766	290,322	60,564,256
18		Total Throughput	115,678,842	109,806,577	-	-	-	-	-	-	-	769,893	3,223,147	95,857	113,895,475



Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended August 31, 2024

Line No.	Acct No	Description	Per Proforma Future Test Year	Proforma Future Test Year Gas Cost	Proforma Future Test Year Rider USP	Proforma Future Test Year Rider GPC	Proforma Future Test Year MFC	Proforma Future Test Year SCR	Proforma Future Test Year DSIC Rider	Proforma Future Test Year TRS Rider	Annualized Base Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
			(Ex 3, Sch 15, Atch D)	(Ex 3, Sch 15, Atch M)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch N)	(Ex 3, Sch 15, Atch D)
<b>1 Gas Service Revenue by FERC Account</b>											
2	480	Residential Sales Revenue	467,736,498	(203,851,076)	-	(3,748,856)	(4,190,917)	(24,197)	(13,431,187)	17,797,964	260,288,228
3	481	Commercial and Industrial Sales	84,138,853	(45,861,099)	-	(866,755)	(84,170)	(1,747)	(1,945,000)	2,596,664	37,976,745
4	483	Sales for Resale	18,054	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,011,966	-	-	-	-	-	-	-	5,011,966
6	488	Miscellaneous Service Revenues	960,640	-	-	-	-	-	-	-	960,640
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,839,777	-	-	-	-	-	-	-	6,839,777
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	175,854,657	(41,787,155)	-	-	(179,134)	(4,561)	(9,162,363)	12,236,037	136,957,481
9	493	Rent from Gas Property	372,811	-	-	-	-	-	-	-	372,811
10	495	Other Gas Revenues	464,421	-	-	-	-	-	-	-	464,421
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
<b>12 Total Revenue</b>			<b>741,397,678</b>	<b>(291,499,330)</b>	<b>-</b>	<b>(4,615,611)</b>	<b>(4,454,222)</b>	<b>(30,504)</b>	<b>(24,538,551)</b>	<b>32,630,665</b>	<b>448,890,124</b>
<b>13 Sales Throughput (Mcf)</b>											
14		Residential	43,339,373	-	-	-	-	-	-	-	43,339,373
15		Commercial & Industrial	10,020,294	-	-	-	-	-	-	-	10,020,294
<b>16 Total Sales Throughput</b>			<b>53,359,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,359,667</b>
<b>17 Transportation Throughput (Mcf)</b>											
<b>17 Total Throughput</b>			<b>60,535,992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,535,992</b>
<b>18 Total Throughput</b>			<b>113,895,659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,895,659</b>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended August 31, 2024

Line No.	Acct No	Description	Annualized Base Revenue	Annualized Gas Cost	Annualized Rider USP	Annualized Rider GPC	Annualized MFC	Annualized SCR	Annualized DSIC Rider	Annualized TRS	Annualized Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8=1+2+3+4+5+6+7)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
			(Ex. 3, Sch 15, Atch C)	(Ex. 3, Sch 15, Atch D)							
<b>1 Gas Service Revenue by FERC Account</b>											
2	480	Residential Sales Revenue	260,288,228	203,851,076	-	3,748,856	4,190,917	24,197	13,431,187	(17,797,964)	467,736,498
3	481	Commercial and Industrial Sales	37,976,745	45,861,099	-	866,755	84,170	1,747	1,945,000	(2,596,664)	84,138,853
4	483	Sales for Resale	18,054	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,011,966	-	-	-	-	-	-	-	5,011,966
6	488	Miscellaneous Service Revenues	960,640	-	-	-	-	-	-	-	960,640
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,839,777	-	-	-	-	-	-	-	6,839,777
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	136,957,481	41,787,155	-	-	179,134	4,561	9,162,363	(12,236,037)	175,854,657
9	493	Rent from Gas Property	372,811	-	-	-	-	-	-	-	372,811
10	495	Other Gas Revenues	464,421	-	-	-	-	-	-	-	464,421
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
<b>12 Total Revenue</b>			<b>448,890,124</b>	<b>291,499,330</b>	<b>-</b>	<b>4,615,611</b>	<b>4,454,222</b>	<b>30,504</b>	<b>24,538,551</b>	<b>(32,630,665)</b>	<b>741,397,678</b>
<b>13 Sales Throughput (Mcf)</b>											
14	Residential		43,339,373	-	-	-	-	-	-	-	43,339,373
15	Commercial & Industrial		10,020,294	-	-	-	-	-	-	-	10,020,294
<b>16 Total Sales Throughput</b>			<b>53,359,667</b>	<b>-</b>	<b>53,359,667</b>						
<b>17 Transportation Throughput (Mcf)</b>											
<b>18 Total Throughput</b>			<b>113,895,659</b>	<b>-</b>	<b>113,895,659</b>						

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended September 30, 2025

Line No.	Acct No	Description	Per Proforma Future Test Year (1) \$ <i>(Ex. 3, Sch 15, Atch D)</i>	Proforma Future Test Year Gas Cost (2) \$ <i>(Ex. 3, Sch 15, Atch M)</i>	Proforma Future Test Year Rider USP (3) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year Rider GPC (4) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year MFC (5) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year SCR (6) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year DSIC Rider (7) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Proforma Future Test Year TRS Rider (8) \$ <i>(Ex. 3, Sch 15, Atch N)</i>	Annualized Base Revenue (9) \$ <i>(Ex. 3, Sch 15, Atch D)</i>
<b>1 Gas Service Revenue by FERC Account</b>											
2	480	Residential Sales Revenue	468,139,971	(203,830,763)	-	(3,748,482)	(4,190,500)	(24,327)	(13,452,769)	17,827,551	260,720,681
3	481	Commercial and Industrial Sales	84,145,220	(45,864,643)	-	(866,823)	(84,177)	(1,747)	(1,945,144)	2,596,855	37,979,542
4	483	Sales for Resale	18,054	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,033,823	-	-	-	-	-	-	-	5,033,823
6	488	Miscellaneous Service Revenues	960,640	-	-	-	-	-	-	-	960,640
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,995,675	-	-	-	-	-	-	-	6,995,675
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	178,618,282	(41,723,133)	-	-	(178,228)	(4,561)	(9,155,179)	12,226,299	139,783,480
9	493	Rent from Gas Property	-	-	-	-	-	-	-	-	-
10	495	Other Gas Revenues	464,421	-	-	-	-	-	-	-	464,421
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
<b>12 Total Revenue</b>			<b>744,376,086</b>	<b>(291,418,538)</b>	<b>-</b>	<b>(4,615,305)</b>	<b>(4,452,905)</b>	<b>(30,635)</b>	<b>(24,553,091)</b>	<b>32,650,705</b>	<b>451,956,316</b>
<b>13 Sales Throughput (Mcf)</b>											
14	Residential		43,335,055	-	-	-	-	-	-	-	43,335,055
15	Commercial & Industrial		10,021,076	-	-	-	-	-	-	-	10,021,076
<b>16 Total Sales Throughput</b>			<b>53,356,130</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,356,130</b>
<b>17 Transportation Throughput (Mcf)</b>											
<b>18 Total Throughput</b>			<b>113,856,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,856,187</b>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended September 30, 2025

Line No.	Acct No	Description	Annualized Base Revenue	Annualized Gas Cost	Annualized Rider USP	Annualized Rider GPC	Annualized MFC	Annualized SCR	Annualized DSIC Rider	Annualized TRS	Annualized Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(8=1+2+3+4+5+6+7)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
			(Ex. 3, Sch 15, Atch C)	(Ex. 3, Sch 15, Atch D)							
<b>1 Gas Service Revenue by FERC Account</b>											
2	480	Residential Sales Revenue	260,720,681	203,830,763	-	3,748,482	4,190,500	24,327	13,452,769	(17,827,551)	468,139,971
3	481	Commercial and Industrial Sales	37,979,542	45,864,643	-	866,823	84,177	1,747	1,945,144	(2,596,855)	84,145,220
4	483	Sales for Resale	18,054	-	-	-	-	-	-	-	18,054
5	487	Forfeited Discounts	5,033,823	-	-	-	-	-	-	-	5,033,823
6	488	Miscellaneous Service Revenues	960,640	-	-	-	-	-	-	-	960,640
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	6,995,675	-	-	-	-	-	-	-	6,995,675
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	139,783,480	41,723,133	-	-	178,228	4,561	9,155,179	(12,226,299)	178,618,282
9	493	Rent from Gas Property	-	-	-	-	-	-	-	-	-
10	495	Other Gas Revenues	464,421	-	-	-	-	-	-	-	464,421
11	496	Provision for Rate Refunds	-	-	-	-	-	-	-	-	-
<b>12 Total Revenue</b>			<b>451,956,316</b>	<b>291,418,538</b>	<b>-</b>	<b>4,615,305</b>	<b>4,452,905</b>	<b>30,635</b>	<b>24,553,091</b>	<b>(32,650,705)</b>	<b>744,376,086</b>
<b>13 Sales Throughput (Mcf)</b>											
14	Residential		43,335,055	-	-	-	-	-	-	-	43,335,055
15	Commercial & Industrial		10,021,076	-	-	-	-	-	-	-	10,021,076
<b>16 Total Sales Throughput</b>			<b>53,356,130</b>	<b>-</b>	<b>53,356,130</b>						
<b>17 Transportation Throughput (Mcf)</b>			<b>60,500,057</b>	<b>-</b>	<b>60,500,057</b>						
<b>18 Total Throughput</b>			<b>113,856,187</b>	<b>-</b>	<b>113,856,187</b>						

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2 x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Residential Sales</b>						
2	Customer Charge					
3	Service Charge	5,732,519		14.50	83,121,526	
4	DSIC Rider	5,732,519		0.7250	4,156,076	
5	Supplier Choice Rider	5,732,519		0.0042	24,077	
6	TRS Rider	5,732,519		(0.9920)	(5,686,676)	
7	Subtotal - Customer Charge				81,615,002	
8	Delivery Charge					
9	Base Rate Delivery		40,069,799	3.9608	158,708,458	
10	Universal Service Rider		40,069,799	0.0123	492,859	
11	Rider GPC - Gas Procurement Charge		40,069,799	0.0865	3,466,038	
12	DSIC Rider		40,069,799	0.2078	8,327,105	
13	TRS Rider		40,069,799	(0.2710)	(10,857,880)	
14	Subtotal - Delivery				160,136,579	
15	STAS		40,069,799	0.0032	126,967	
16	Subtotal Customer Charge and Delivery Revenue				241,878,548	
17	Gas Cost		40,069,799	4.7036	188,472,305	
18	Merchant Function Charge		40,069,799	0.0967	3,874,750	
19	Total Residential Sales	5,732,519	40,069,799		434,225,602	10.836730
<b>20 Residential CAP Sales</b>						
21	Customer Charge					
22	Service Charge	341,779		14.50	4,955,796	
23	DSIC Rider	341,779		0.7250	247,790	
24	Supplier Choice Rider	341,779		-	-	
25	TRS Rider	341,779		(0.9920)	(339,046)	
26	Subtotal - Customer Charge				4,864,539	
27	Delivery Charge					
28	Base Rate Delivery		3,241,848	3.9608	12,840,312	
29	Cap Credit		3,241,848	(6.4234)	(20,823,689)	
30	Rider GPC - Gas Procurement Charge		3,241,848	0.0865	280,420	
31	DSIC Rider		3,241,848	0.2078	673,705	
32	TRS Rider		3,241,848	(0.2710)	(878,457)	
33	Subtotal - Delivery				(7,907,710)	
34	STAS		3,241,848	0.0032	10,272	
35	Subtotal Customer Charge and Delivery Revenue				(3,032,898)	
36	Gas Cost		3,241,848	4.7036	15,248,356	
37	Merchant Function Charge		3,241,848	0.0967	313,487	
38	Total Residential CAP Sales	341,779	3,241,848		12,528,945	3.864754
<b>39 Commercial SGS Sales</b>						
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	379,133		20.00	7,582,660	
42	DSIC Rider	379,133		1.0000	379,133	
43	Supplier Choice Rider	379,133		0.0042	1,592	
44	TRS Rider	379,133		(1.3683)	(518,760)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				7,444,625	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	36,120		40.00	1,444,800	
48	DSIC Rider	36,120		2.0000	72,240	
49	Supplier Choice Rider	36,120		0.0042	152	
50	TRS Rider	36,120		(2.7366)	(98,845)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,418,347	
52	Delivery Charge					
53	Base Rate Delivery		6,576,113	2.7000	17,755,505	
54	Rider GPC - Gas Procurement Charge		6,576,113	0.0865	568,834	
55	DSIC Rider		6,576,113	0.1397	918,979	
56	TRS Rider		6,576,113	(0.1847)	(1,214,725)	
57	Subtotal - Delivery				18,028,592	
58	STAS		6,576,113	0.0022	14,204	
59	Subtotal Customer Charge and Delivery Revenue				26,905,769	
60	Gas Cost		6,576,113	4.6693	30,705,844	
61	Merchant Function Charge		6,576,113	0.0084	55,239	
62	Total Commercial SGS Sales	415,253	6,576,113		57,666,852	8.769140

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Arch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Arch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Industrial SGS Sales</u></b>					
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	463		20.00	9,260	
4	DSIC Rider	463		1.0000	463	
5	Supplier Choice Rider	463		0.0042	2	
6	TRS Rider	463		(1.3683)	(634)	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,091	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	221		40.00	8,840	
10	DSIC Rider	221		2.0000	442	
11	Supplier Choice Rider	221		0.0042	1	
12	TRS Rider	221		(2.7366)	(605)	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				8,678	
14	Delivery Charge					
15	Base Rate Delivery		49,432	2.6390	130,452	
16	Rider GPC - Gas Procurement Charge		49,432	0.0865	4,276	
17	DSIC Rider		49,432	0.1313	6,491	
18	TRS Rider		49,432	(0.1805)	(8,925)	
19	Subtotal - Delivery				132,295	
20	STAS		49,432	0.0021	106	
21	Subtotal Customer Charge and Delivery Revenue				150,170	
22	Gas Cost		49,432	4.6693	230,811	
23	Merchant Function Charge		49,432	0.0084	415	
24	Total Industrial SGS Sales	684	49,432		381,397	7.715632
<b>25</b>	<b><u>Commercial MGS Sales</u></b>					
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	15,607		85.00	1,326,595	
28	DSIC Rider	15,607		4.2500	66,330	
29	TRS Rider	15,607		(5.8152)	(90,758)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,302,167	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	3,846		130.00	499,980	
33	DSIC Rider	3,846		6.5000	24,999	
34	TRS Rider	3,846		(8.8938)	(34,206)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				490,773	
36	Delivery Charge					
37	Base Rate Delivery		3,103,180	2.6914	8,351,900	
38	Rider GPC - Gas Procurement Charge		3,103,180	0.0865	268,425	
39	DSIC Rider		3,103,180	0.1393	432,320	
40	TRS Rider		3,103,180	(0.1841)	(571,387)	
41	Subtotal - Delivery				8,481,258	
42	STAS		3,103,180	0.0022	6,682	
43	Subtotal Customer Charge and Delivery Revenue				10,280,880	
44	Gas Cost		3,103,180	4.4064	13,673,854	
45	Merchant Function Charge		3,103,180	0.0084	26,067	
46	Total Commercial MGS Sales	19,453	3,103,180		23,980,800	7.727814
<b>47</b>	<b><u>Industrial MGS Sales</u></b>					
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	156		85.00	13,260	
50	DSIC Rider	156		4.2500	663	
51	TRS Rider	156		(5.8152)	(907)	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				13,016	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	217		130.00	28,210	
55	DSIC Rider	217		6.5000	1,411	
56	TRS Rider	217		(8.8938)	(1,930)	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				27,691	
58	Delivery Charge					
59	Base Rate Delivery		118,903	2.4773	294,553	
60	Rider GPC - Gas Procurement Charge		118,903	0.0865	10,285	
61	DSIC Rider		118,903	0.1282	15,245	
62	TRS Rider		118,903	(0.1695)	(20,152)	
63	Subtotal - Delivery				299,931	
64	STAS		118,903	0.0020	236	
65	Subtotal Customer Charge and Delivery Revenue				340,873	
66	Gas Cost		118,903	4.4064	523,934	
67	Merchant Function Charge		118,903	0.0084	999	
68	Total Industrial MGS Sales	373	118,903		865,805	7.281620

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <small>(E.J. Sub 15, A-G-F)</small>	Volumes (2) Mcf <small>(E.J. Sub 15, A-G-G)</small>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Commercial LGS Sales</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	70		575.00	40,250	
4	DSIC Rider	70		28.75	2,013	
5	TRS Rider	70		(39.34)	(2,754)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				39,509	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	-		750.00	-	
9	DSIC Rider	-		37.50	-	
10	TRS Rider	-		(51.31)	-	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				-	
12	Delivery Charge					
13	Base Rate Delivery		167,194	2,641.1	441,577	
14	Rider GPC - Gas Procurement Charge		167,194	0.0865	14,462	
15	DSIC Rider		167,194	0.1368	22,872	
16	TRS Rider		167,194	(0.1807)	(30,210)	
17	Subtotal - Delivery				448,701	
18	STAS		167,194	0.0021	353	
19	Subtotal Customer Charge and Delivery Revenue				488,564	
20	Gas Cost		167,194	4.2071	703,403	
21	Merchant Function Charge		167,194	0.0084	1,404	
22	Total Commercial LGS Sales	70	167,194		1,193,371	7.1376
<b>23</b>	<b>Industrial LGS Sales</b>					
24	Customer Charge (25000 - 49999 Mcf/Yr)					
25	Service Charge	17		575.00	9,775	
26	DSIC Rider	17		28.7500	489	
27	TRS Rider	17		(39.3381)	(669)	
28	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				9,595	
29	Customer Charge (50000 - 99999 Mcf/Yr)					
30	Service Charge	6		750.00	4,500	
31	DSIC Rider	6		37.5000	225	
32	TRS Rider	6		(51.3105)	(308)	
33	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				4,417	
34	Delivery Charge					
35	Base Rate Delivery		4,750	2,201.9	10,458	
36	Rider GPC - Gas Procurement Charge		4,750	0.0865	411	
37	DSIC Rider		4,750	0.1167	554	
38	TRS Rider		4,750	(0.1506)	(715)	
39	Subtotal - Delivery				10,708	
40	STAS		4,750	0.0018	8	
41	Subtotal Customer Charge and Delivery Revenue				24,728	
42	Gas Cost		4,750	4.2071	19,982	
43	Merchant Function Charge		4,750	0.0084	40	
44	Total Industrial LGS Sales	23	4,750		44,750	9.4219
<b>45</b>	<b>Tariff Sales Summary by Rate Class</b>					
<b>46</b>	<b>Residential Sales</b>					
47	Base Rate Revenue				259,626,091	
48	STAS				137,239	
49	Supplier Choice Rider				24,077	
50	Universal Services Program				(20,330,831)	
51	Merchant Function Charge				4,188,236	
52	Gas Procurement Charge				3,746,457	
53	DSIC				13,404,676	
54	TRS				(17,762,059)	
55	Gas Cost				203,720,661	
56	Total Residential Sales	6,074,298	43,311,647		446,754,547	
<b>57</b>	<b>SGS Sales</b>					
58	Base Rate Revenue				26,931,517	
59	STAS				14,310	
60	Supplier Choice Rider				1,747	
61	Merchant Function Charge				55,655	
62	Gas Procurement Charge				573,110	
63	DSIC				1,377,748	
64	TRS				(1,842,493)	
65	Gas Cost				30,936,655	
66	Total SGS Sales	415,937	6,625,545		58,048,249	
<b>67</b>	<b>MGS Sales</b>					
68	Base Rate Revenue				10,514,498	
69	STAS				6,917	
70	Merchant Function Charge				27,065	
71	Gas Procurement Charge				278,710	
72	DSIC				540,967	
73	TRS				(719,339)	
74	Gas Cost				14,197,788	
75	Total MGS Sales	19,826	3,222,083		24,846,606	
<b>76</b>	<b>LGS Sales</b>					
77	Base Rate Revenue				506,560	
78	STAS				362	
79	Merchant Function Charge				1,444	
80	Gas Procurement Charge				14,873	
81	DSIC				26,153	
82	TRS				(34,656)	
83	Gas Cost				723,385	
84	Total LGS Sales	93	171,944		1,238,122	
<b>85</b>	<b>Commercial &amp; Industrial Sales (Total SGS, MGS, LGS)</b>					
86	Base Rate Revenue				37,952,575	
87	STAS				21,589	
88	Supplier Choice Rider				1,747	
89	Merchant Function Charge				84,164	
90	Gas Procurement Charge				866,693	
91	DSIC				1,944,868	
92	TRS				(2,596,487)	
93	Gas Cost				45,857,828	
94	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	435,856	10,019,572		84,132,976	
<b>95</b>	<b>Total Tariff Sales</b>					
96	Base Rate Revenue				297,578,666	
97	STAS				158,828	
98	Supplier Choice Rider				25,824	
99	Universal Services Program				(20,330,831)	
100	Merchant Function Charge				4,272,401	
101	Gas Procurement Charge				4,613,150	
102	DSIC				15,349,544	
103	TRS				(20,338,547)	
104	Gas Cost				249,578,489	
105	Total Tariff Sales	6,510,154	53,331,218		530,887,523	

\*Blended rate used to account for Industrial Transitional Customers  
\*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Arch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Arch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	967,748		14.50	14,032,346	
4	DSIC Rider	967,748		0.73	701,617	
5	Supplier Choice Rider	967,748		0.00	4,065	
6	TRS Rider	967,748		(0.99)	(960,009)	
7	Subtotal - Customer Charge				13,778,019	
8	Delivery Charge:					
9	Base Rate Delivery		7,136,746	3.9608	28,267,224	
10	Universal Service Rider		7,136,746	0.0123	87,782	
11	DSIC Rider		7,136,746	0.1999	1,426,743	
12	TRS Rider		7,136,746	(0.2710)	(1,933,874)	
13	Subtotal - Delivery				27,847,874	
14	STAS		7,136,746	0.0032	22,838	
15	Subtotal Customer Charge and Delivery Revenue				41,648,731	
16	Gas Cost		7,136,746	1.7816	12,714,827	
17	Merchant Function Charge		7,136,746	0.0252	179,846	
18	Total Residential Transport	967,748	7,136,746		54,543,404	7.642615
<b>19</b>	<b><u>Commercial SGS Transport</u></b>					
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	92,503		20.0000	1,850,060	
22	DSIC Rider	92,503		1.0000	92,503	
23	Supplier Choice Rider	92,503		0.0042	389	
24	TRS Rider	92,503		(1.3683)	(126,570)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				1,816,382	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	24,979		40.0000	999,160	
28	DSIC Rider	24,979		2.0000	49,958	
29	Supplier Choice Rider	24,979		0.0042	105	
30	TRS Rider	24,979		(2.7366)	(68,357)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				980,866	
32	Delivery Charge:					
33	Base Rate Delivery		2,994,392	2.7000	8,084,859	
34	Negotiated Delivery		6,725	0.4645	3,124	
35	DSIC Rider		3,001,117	0.1350	405,151	
36	TRS Rider		3,001,117	(0.1847)	(554,360)	
37	Subtotal - Delivery				7,938,774	
38	STAS		3,001,117	0.0022	6,482	
39	Subtotal Customer Charge and Delivery Revenue				10,742,504	
40	Gas Cost		3,001,117	1.1640	3,493,300	
41	Total Commercial SGS Transport	117,482	3,001,117		14,235,805	4.743502
<b>42</b>	<b><u>Industrial SGS Transport</u></b>					
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	442		20.0000	8,840	
45	DSIC Rider	442		1.0000	442	
46	Supplier Choice Rider	442		0.0042	2	
47	TRS Rider	442		(1.3683)	(605)	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				8,679	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	180		40.0000	7,200	
51	DSIC Rider	180		2.0000	360	
52	Supplier Choice Rider	180		0.0042	1	
53	TRS Rider	180		(2.7366)	(493)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				7,068	
55	Delivery Charge:					
56	Base Rate Delivery		21,950	2.5601	56,195	
57	Negotiated Delivery		3,542	0.0067	24	
58	DSIC Rider		25,492	0.1327	3,383	
59	TRS Rider		25,492	(0.1751)	(4,465)	
60	Subtotal - Delivery				55,137	
61	STAS		25,492	0.0021	53	
62	Subtotal Customer Charge and Delivery Revenue				70,937	
63	Gas Cost		25,492	1.1640	29,673	
64	Total Industrial SGS Transport	622	25,492		100,609	3.946714

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial MGS Transport</b>						
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	21,894		85.0000	1,860,990	
4	DSIC Rider	21,894		4.2500	93,050	
5	TRS Rider	21,894		(5.8152)	(127,318)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,826,722	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	17,617		130.0000	2,290,210	
9	DSIC Rider	17,617		6.5000	114,511	
10	TRS Rider	17,617		(8.8938)	(156,682)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,248,038	
12	Delivery Charge:					
13	Base Rate Delivery		11,588,591	2.6914	31,189,533	
14	Negotiated Delivery		186,579	1.2907	240,824	
15	DSIC Rider		11,775,170	0.1346	1,584,585	
16	TRS Rider		11,775,170	(0.1841)	(2,168,155)	
17	Subtotal - Delivery				30,846,787	
18	STAS		11,775,170	0.0022	25,353	
19	Subtotal Customer Charge and Delivery Revenue				34,946,900	
20	Gas Cost		11,775,170	0.9011	10,610,606	
21	Total Commercial MGS Transport	39,511	11,775,170		45,557,506	3.868947
<b>22 Industrial MGS Transport</b>						
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	288		85.0000	24,480	
25	DSIC Rider	288		4.2500	1,224	
26	TRS Rider	288		(5.8152)	(1,675)	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				24,029	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	1,260		130.0000	163,800	
30	DSIC Rider	1,260		6.5000	8,190	
31	TRS Rider	1,260		(8.8938)	(11,206)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				160,784	
33	Delivery Charge:					
34	Base Rate Delivery		1,132,844	2.3636	2,677,539	
35	Negotiated Delivery		74,948	0.2058	15,425	
36	DSIC Rider		1,207,792	0.1229	148,404	
37	TRS Rider		1,207,792	(0.1617)	(195,300)	
38	Subtotal - Delivery				2,646,068	
39	STAS		1,207,792	0.0019	2,284	
40	Subtotal Customer Charge and Delivery Revenue				2,833,165	
41	Gas Cost		1,207,792	0.9011	1,088,341	
42	Total Industrial MGS Transport	1,548	1,207,792		3,921,506	3.246840
<b>43 Commercial LGS Transport</b>						
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	648		575.0000	372,600	
46	DSIC Rider	648		28.7500	18,630	
47	TRS Rider	648		(39.3381)	(25,491)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				365,739	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	324		750.0000	243,000	
51	DSIC Rider	324		37.5000	12,150	
52	TRS Rider	324		(51.3105)	(16,625)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				238,525	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	144		1,400.0000	201,600	
56	DSIC Rider	144		70.0000	10,080	
57	TRS Rider	144		(95.7796)	(13,792)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				197,888	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	48		1,600.0000	76,800	
61	DSIC Rider	48		80.0000	3,840	
62	TRS Rider	48		(109.4624)	(5,254)	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				75,386	
64	Delivery Charge:					
65	Base Rate Delivery		5,017,743	2.5882	12,987,022	
66	Negotiated Delivery		1,762,003	0.7460	1,314,469	
67	DSIC Rider		6,779,746	0.1294	877,374	
68	TRS Rider		6,779,746	(0.1771)	(1,200,493)	
69	Subtotal - Delivery				13,978,372	
70	STAS		6,779,746	0.0021	14,038	
71	Subtotal Customer Charge and Delivery Revenue				14,869,948	
72	Gas Cost		6,779,746	0.3715	2,518,676	
73	Total Commercial LGS Transport	1,164	6,779,746		17,388,624	2.564790

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex. 3, Sch 15, Arch F)</i>	Volumes (2) Mcf <i>(Ex. 3, Sch 15, Arch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	396		575.0000	227,700	
4	DSIC Rider	396		28.7500	11,385	
5	TRS Rider	396		(39.3381)	(15,578)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				223,507	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	432		750.0000	324,000	
9	DSIC Rider	432		37.5000	16,200	
10	TRS Rider	432		(51.3105)	(22,166)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				318,034	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	228		1,400.0000	319,200	
14	DSIC Rider	228		70.0000	15,960	
15	TRS Rider	228		(95.7796)	(21,838)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				313,322	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	466		1,600.0000	745,600	
19	DSIC Rider	466		80.0000	37,280	
20	TRS Rider	466		(109.4624)	(51,009)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				731,871	
22	Delivery Charge:					
23	Base Rate Delivery		9,255,254	2.1766	20,145,211	
24	Negotiated Delivery		21,382,939	0.3314	7,086,646	
25	DSIC Rider		30,638,193	0.1154	3,534,996	
26	TRS Rider		30,638,193	(0.1489)	(4,562,381)	
27	Subtotal - Delivery				26,204,471	
28	STAS		30,638,193	0.0017	53,350	
29	Subtotal Customer Charge and Delivery Revenue				27,844,555	
30	Gas Cost		30,638,193	0.3715	11,382,089	
31	Total Industrial LGS Transport	1,522	30,638,193		39,226,644	1.280318
<b>32</b>	<b>Transport Summary by Rate Class</b>					
<b>33</b>	<b>Residential Transport</b>					
34	Base Rate Revenue				42,299,570	
35	STAS				22,838	
36	Supplier Choice Rider				4,065	
37	Rider USP				87,782	
38	Merchant Function Charge				179,846	
39	DSIC				2,128,360	
40	TRS				(2,893,883)	
41	Gas Cost				12,714,827	
42	Total Residential Transport	967,748	7,136,746		54,543,404	
<b>43</b>	<b>SGS Transport</b>					
44	Base Rate Revenue				11,009,462	
45	STAS				6,535	
46	Supplier Choice Rider				496	
47	DSIC				551,797	
48	TRS				(754,849)	
49	Gas Cost				3,522,973	
50	Total SGS Transport	118,104	3,026,609		14,336,414	
<b>51</b>	<b>MGS Transport</b>					
52	Base Rate Revenue				38,462,802	
53	STAS				27,637	
54	DSIC				1,949,962	
55	TRS				(2,660,337)	
56	Gas Cost				11,698,947	
57	Total MGS Transport	41,059	12,982,962		49,479,012	
<b>58</b>	<b>LGS Transport</b>					
59	Base Rate Revenue				44,043,848	
60	STAS				67,388	
61	DSIC				4,537,895	
62	TRS				(5,934,628)	
63	Gas Cost				13,900,764	
64	Total LGS Transport	2,686	37,417,939		56,615,268	
<b>65</b>	<b>Transport</b>					
66	Base Rate Revenue				135,815,682	
67	STAS				124,398	
68	Supplier Choice Rider				4,561	
69	Rider USP				87,782	
70	Merchant Function Charge				179,846	
71	DSIC				9,168,014	
72	TRS				(12,243,696)	
73	Gas Cost				41,837,511	
74	Total Transport	1,129,597	60,564,256		174,974,097	
75	Residential Sales Revenue	6,074,298	43,311,647		446,754,547	
76	Commercial and Industrial Sales	435,856	10,019,572		84,132,976	
77	Sales for Resale				18,054	
78	Forfeited Discounts				4,861,356	
79	Miscellaneous Service Revenues				960,640	
80	Revs from Transp of Gas of Others thru Gath Fac.				7,157,698	
81	Revs from Transp of Gas of Others thru Distri Fac.	1,129,597	60,564,256		174,974,097	
82	Rent from Gas Property				372,811	
83	Other Gas Revenues				464,421	
84	Provision for Rate Refunds				-	
85	Total	7,639,751	113,895,475		719,696,601	

\*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Sales</u></b>					
2	Customer Charge					
3	Service Charge	5,761,139		14.50	83,536,516	
4	DSIC Rider	5,761,139		0.7250	4,176,826	
5	Supplier Choice Rider	5,761,139		0.0042	24,197	
6	TRS Rider	5,761,139		(0.9920)	(5,715,067)	
7	Subtotal - Customer Charge				82,022,471	
8	Delivery Charge					
9	Base Rate Delivery		40,110,364	3.9608	158,869,131	
10	Universal Service Rider		40,110,364	-	-	
11	Rider GPC - Gas Procurement Charge		40,110,364	0.0865	3,469,547	
12	DSIC Rider		40,110,364	0.2078	8,335,535	
13	TRS Rider		40,110,364	(0.2710)	(10,868,873)	
14	Subtotal - Delivery				159,805,340	
15	STAS		40,110,364	0.0032	127,095	
16	Subtotal Customer Charge and Delivery Revenue				241,954,907	
17	Gas Cost		40,110,364	4.7036	188,663,110	
18	Merchant Function Charge		40,110,364	0.0967	3,878,672	
19	Total Residential Sales	5,761,139	40,110,364		434,496,689	10.832529
<b>20</b>	<b><u>Residential CAP Sales</u></b>					
21	Customer Charge					
22	Service Charge	341,779		14.50	4,955,796	
23	DSIC Rider	341,779		0.7250	247,790	
24	Supplier Choice Rider	341,779		-	-	
25	TRS Rider	341,779		(0.9920)	(339,046)	
26	Subtotal - Customer Charge				4,864,539	
27	Delivery Charge					
28	Base Rate Delivery		3,229,009	3.9608	12,789,459	
29	Cap Credit		3,229,009	-	-	
30	Rider GPC - Gas Procurement Charge		3,229,009	0.0865	279,309	
31	DSIC Rider		3,229,009	0.2078	671,036	
32	TRS Rider		3,229,009	(0.2710)	(874,978)	
33	Subtotal - Delivery				12,864,826	
34	STAS		3,229,009	0.0032	10,232	
35	Subtotal Customer Charge and Delivery Revenue				17,739,597	
36	Gas Cost		3,229,009	4.7036	15,187,966	
37	Merchant Function Charge		3,229,009	0.0967	312,245	
38	Total Residential CAP Sales	341,779	3,229,009		33,239,809	10.294121
<b>39</b>	<b><u>Commercial SGS Sales</u></b>					
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	379,155		20.00	7,583,091	
42	DSIC Rider	379,155		1.0000	379,155	
43	Supplier Choice Rider	379,155		0.0042	1,592	
44	TRS Rider	379,155		(1.3683)	(518,790)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				7,445,049	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	36,120		40.00	1,444,800	
48	DSIC Rider	36,120		2.0000	72,240	
49	Supplier Choice Rider	36,120		0.0042	152	
50	TRS Rider	36,120		(2.7366)	(98,845)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,418,347	
52	Delivery Charge					
53	Base Rate Delivery		6,576,454	2.7000	17,756,427	
54	Rider GPC - Gas Procurement Charge		6,576,454	0.0865	568,863	
55	DSIC Rider		6,576,454	0.1397	919,027	
56	TRS Rider		6,576,454	(0.1847)	(1,214,788)	
57	Subtotal - Delivery				18,029,528	
58	STAS		6,576,454	0.0022	14,205	
59	Subtotal Customer Charge and Delivery Revenue				26,907,129	
60	Gas Cost		6,576,454	4.6693	30,707,438	
61	Merchant Function Charge		6,576,454	0.0084	55,242	
62	Total Commercial SGS Sales	415,275	6,576,454		57,669,810	8.769134

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Industrial SGS Sales</u></b>					
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	463		20.00	9,260	
4	DSIC Rider	463		1.0000	463	
5	Supplier Choice Rider	463		0.0042	2	
6	TRS Rider	463		(1.3683)	(634)	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,091	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	221		40.00	8,840	
10	DSIC Rider	221		2.0000	442	
11	Supplier Choice Rider	221		0.0042	1	
12	TRS Rider	221		(2.7366)	(605)	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				8,678	
14	Delivery Charge					
15	Base Rate Delivery		49,432	2.6390	130,452	
16	Rider GPC - Gas Procurement Charge		49,432	0.0865	4,276	
17	DSIC Rider		49,432	0.1313	6,491	
18	TRS Rider		49,432	(0.1805)	(8,925)	
19	Subtotal - Delivery				132,295	
20	STAS		49,432	0.0021	106	
21	Subtotal Customer Charge and Delivery Revenue				150,170	
22	Gas Cost		49,432	4.6693	230,811	
23	Merchant Function Charge		49,432	0.0084	415	
24	Total Industrial SGS Sales	684	49,432		381,397	7.715632
<b>25</b>	<b><u>Commercial MGS Sales</u></b>					
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	15,609		85.00	1,326,798	
28	DSIC Rider	15,609		4.2500	66,340	
29	TRS Rider	15,609		(5.8152)	(90,772)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,302,366	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	3,846		130.00	499,980	
33	DSIC Rider	3,846		6.5000	24,999	
34	TRS Rider	3,846		(8.8938)	(34,206)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				490,773	
36	Delivery Charge					
37	Base Rate Delivery		3,103,561	2.6914	8,352,924	
38	Rider GPC - Gas Procurement Charge		3,103,561	0.0865	268,458	
39	DSIC Rider		3,103,561	0.1393	432,373	
40	TRS Rider		3,103,561	(0.1841)	(571,457)	
41	Subtotal - Delivery				8,482,297	
42	STAS		3,103,561	0.0022	6,682	
43	Subtotal Customer Charge and Delivery Revenue				10,282,119	
44	Gas Cost		3,103,561	4.4064	13,675,531	
45	Merchant Function Charge		3,103,561	0.0084	26,070	
46	Total Commercial MGS Sales	19,455	3,103,561		23,983,720	7.727807
<b>47</b>	<b><u>Industrial MGS Sales</u></b>					
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	156		85.00	13,260	
50	DSIC Rider	156		4.2500	663	
51	TRS Rider	156		(5.8152)	(907)	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				13,016	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	217		130.00	28,210	
55	DSIC Rider	217		6.5000	1,411	
56	TRS Rider	217		(8.8938)	(1,930)	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				27,691	
58	Delivery Charge					
59	Base Rate Delivery		118,903	2.4773	294,553	
60	Rider GPC - Gas Procurement Charge		118,903	0.0865	10,285	
61	DSIC Rider		118,903	0.1282	15,245	
62	TRS Rider		118,903	(0.1695)	(20,152)	
63	Subtotal - Delivery				299,931	
64	STAS		118,903	0.0020	236	
65	Subtotal Customer Charge and Delivery Revenue				340,873	
66	Gas Cost		118,903	4.4064	523,934	
67	Merchant Function Charge		118,903	0.0084	999	
68	Total Industrial MGS Sales	373	118,903		865,805	7.281620

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <small>(Ex. 3, Sub 15, A-G-F)</small>	Volumes (2) Mcf <small>(Ex. 3, Sub 15, A-G-G)</small>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Commercial LGS Sales</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	70		575.00	40,250	
4	DSIC Rider	70		28.75	2,013	
5	TRS Rider	70		(39.34)	(2,754)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				39,509	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	-		750.00	-	
9	DSIC Rider	-		37.50	-	
10	TRS Rider	-		(51.31)	-	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				-	
12	Delivery Charge					
13	Base Rate Delivery		167,194	2,641.1	441,577	
14	Rider GPC - Gas Procurement Charge		167,194	0.0865	14,462	
15	DSIC Rider		167,194	0.1368	22,872	
16	TRS Rider		167,194	(0.1807)	(30,210)	
17	Subtotal - Delivery				448,701	
18	STAS		167,194	0.0021	353	
19	Subtotal Customer Charge and Delivery Revenue				488,564	
20	Gas Cost		167,194	4.2071	703,403	
21	Merchant Function Charge		167,194	0.0084	1,404	
22	Total Commercial LGS Sales	70	167,194		1,193,371	7.137629
<b>23</b>	<b>Industrial LGS Sales</b>					
24	Customer Charge (25000 - 49999 Mcf/Yr)					
25	Service Charge	17		575.00	9,775	
26	DSIC Rider	17		28.7500	489	
27	TRS Rider	17		(39.3381)	(669)	
28	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				9,595	
29	Customer Charge (50000 - 99999 Mcf/Yr)					
30	Service Charge	6		750.00	4,500	
31	DSIC Rider	6		37.5000	225	
32	TRS Rider	6		(51.3105)	(308)	
33	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				4,417	
34	Delivery Charge					
35	Base Rate Delivery		4,750	2,201.9	10,458	
36	Rider GPC - Gas Procurement Charge		4,750	0.0865	411	
37	DSIC Rider		4,750	0.1167	554	
38	TRS Rider		4,750	(0.1506)	(715)	
39	Subtotal - Delivery				10,708	
40	STAS		4,750	0.0018	8	
41	Subtotal Customer Charge and Delivery Revenue				24,728	
42	Gas Cost		4,750	4.2071	19,982	
43	Merchant Function Charge		4,750	0.0084	40	
44	Total Industrial LGS Sales	23	4,750		44,750	9.421927
<b>45</b>	<b>Tariff Sales Summary by Rate Class</b>					
<b>46</b>	<b>Residential Sales</b>					
47	Base Rate Revenue				260,150,901	
48	STAS				137,327	
49	Supplier Choice Rider				24,197	
50	Universal Services Program				-	
51	Merchant Function Charge				4,190,917	
52	Gas Procurement Charge				3,748,856	
53	DSIC				13,431,187	
54	TRS				(17,797,964)	
55	Gas Cost				203,851,076	
56	Total Residential Sales	6,102,918	43,339,373		467,736,498	
<b>57</b>	<b>SGS Sales</b>					
58	Base Rate Revenue				26,932,870	
59	STAS				14,311	
60	Supplier Choice Rider				1,747	
61	Merchant Function Charge				55,657	
62	Gas Procurement Charge				573,139	
63	DSIC				1,377,818	
64	TRS				(1,842,585)	
65	Gas Cost				30,938,250	
66	Total SGS Sales	415,959	6,625,886		58,051,207	
<b>67</b>	<b>MGS Sales</b>					
68	Base Rate Revenue				10,515,724	
69	STAS				6,918	
70	Merchant Function Charge				27,069	
71	Gas Procurement Charge				278,743	
72	DSIC				541,030	
73	TRS				(719,423)	
74	Gas Cost				14,199,464	
75	Total MGS Sales	19,828	3,222,464		24,849,525	
<b>76</b>	<b>LGS Sales</b>					
77	Base Rate Revenue				506,560	
78	STAS				362	
79	Merchant Function Charge				1,444	
80	Gas Procurement Charge				14,873	
81	DSIC				26,153	
82	TRS				(34,656)	
83	Gas Cost				723,385	
84	Total LGS Sales	93	171,944		1,238,122	
<b>85</b>	<b>Commercial &amp; Industrial Sales (Total SGS, MGS, LGS)</b>					
86	Base Rate Revenue				37,955,155	
87	STAS				21,590	
88	Supplier Choice Rider				1,747	
89	Merchant Function Charge				84,170	
90	Gas Procurement Charge				866,755	
91	DSIC				1,945,000	
92	TRS				(2,596,664)	
93	Gas Cost				45,861,099	
94	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	435,880	10,020,294		84,138,853	
<b>95</b>	<b>Total Tariff Sales</b>					
96	Base Rate Revenue				298,106,056	
97	STAS				158,917	
98	Supplier Choice Rider				25,944	
99	Universal Services Program				-	
100	Merchant Function Charge				4,275,088	
101	Gas Procurement Charge				4,615,611	
102	DSIC				15,376,188	
103	TRS				(20,394,628)	
104	Gas Cost				249,712,176	
105	Total Tariff Sales	6,538,798	53,359,667		551,875,351	

\*Blended rate used to account for Industrial Transitional Customers  
\*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	967,748		14.50	14,032,346	
4	DSIC Rider	967,748		0.73	701,617	
5	Supplier Choice Rider	967,748		0.00	4,065	
6	TRS Rider	967,748		(0.99)	(960,009)	
7	Subtotal - Customer Charge				13,778,019	
8	Delivery Charge:					
9	Base Rate Delivery		7,108,482	3.9608	28,155,274	
10	Universal Service Rider		7,108,482	-	-	
11	DSIC Rider		7,108,482	0.1999	1,421,092	
12	TRS Rider		7,108,482	(0.2710)	(1,926,215)	
13	Subtotal - Delivery				27,650,151	
14	STAS		7,108,482	0.0032	22,747	
15	Subtotal Customer Charge and Delivery Revenue				41,450,917	
16	Gas Cost		7,108,482	1.7816	12,664,471	
17	Merchant Function Charge		7,108,482	0.0252	179,134	
18	Total Residential Transport	967,748	7,108,482		54,294,521	7.637991
<b>19</b>	<b><u>Commercial SGS Transport</u></b>					
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	92,503		20.00	1,850,060	
22	DSIC Rider	92,503		1.0000	92,503	
23	Supplier Choice Rider	92,503		0.0042	389	
24	TRS Rider	92,503		(1.3683)	(126,570)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				1,816,382	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	24,979		40.00	999,160	
28	DSIC Rider	24,979		2.0000	49,958	
29	Supplier Choice Rider	24,979		0.0042	105	
30	TRS Rider	24,979		(2.7366)	(68,357)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				980,866	
32	Delivery Charge:					
33	Base Rate Delivery		2,996,801	2.7000	8,091,361	
34	Negotiated Delivery		4,317	0.2363	1,020	
35	DSIC Rider		3,001,117	0.1350	405,151	
36	TRS Rider		3,001,117	(0.1847)	(554,360)	
37	Subtotal - Delivery				7,943,173	
38	STAS		3,001,117	0.0022	6,482	
39	Subtotal Customer Charge and Delivery Revenue				10,746,903	
40	Gas Cost		3,001,117	1.1640	3,493,300	
41	Total Commercial SGS Transport	117,482	3,001,117		14,240,203	4.744967
<b>42</b>	<b><u>Industrial SGS Transport</u></b>					
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	442		20.00	8,840	
45	DSIC Rider	442		1.0000	442	
46	Supplier Choice Rider	442		0.0042	2	
47	TRS Rider	442		(1.3683)	(605)	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				8,679	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	180		40.00	7,200	
51	DSIC Rider	180		2.0000	360	
52	Supplier Choice Rider	180		0.0042	1	
53	TRS Rider	180		(2.7366)	(493)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				7,068	
55	Delivery Charge:					
56	Base Rate Delivery		22,194	2.5601	56,819	
57	Negotiated Delivery		3,298	-	-	
58	DSIC Rider		25,492	0.1327	3,383	
59	TRS Rider		25,492	(0.1751)	(4,465)	
60	Subtotal - Delivery				55,737	
61	STAS		25,492	0.0021	53	
62	Subtotal Customer Charge and Delivery Revenue				71,537	
63	Gas Cost		25,492	1.1640	29,673	
64	Total Industrial SGS Transport	622	25,492		101,210	3.970265

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Commercial MGS Transport</b>					
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	21,894		85.00	1,860,990	
4	DSIC Rider	21,894		4.2500	93,050	
5	TRS Rider	21,894		(5.8152)	(127,318)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,826,722	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	17,617		130.00	2,290,210	
9	DSIC Rider	17,617		6.5000	114,511	
10	TRS Rider	17,617		(8.8938)	(156,682)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,248,038	
12	Delivery Charge:					
13	Base Rate Delivery		11,681,382	2.6914	31,439,272	
14	Negotiated Delivery		93,788	0.6303	59,113	
15	DSIC Rider		11,775,170	0.1346	1,584,585	
16	TRS Rider		11,775,170	(0.1841)	(2,168,155)	
17	Subtotal - Delivery				30,914,814	
18	STAS		11,775,170	0.0022	25,353	
19	Subtotal Customer Charge and Delivery Revenue				35,014,927	
20	Gas Cost		11,775,170	0.9011	10,610,606	
21	Total Commercial MGS Transport	39,511	11,775,170		45,625,533	3.874724
<b>22</b>	<b>Industrial MGS Transport</b>					
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	288		85.00	24,480	
25	DSIC Rider	288		4.25	1,224	
26	TRS Rider	288		(5.82)	(1,675)	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				24,029	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	1,260		130.00	163,800	
30	DSIC Rider	1,260		6.50	8,190	
31	TRS Rider	1,260		(8.89)	(11,206)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				160,784	
33	Delivery Charge:					
34	Base Rate Delivery		1,132,768	2.3636	2,677,361	
35	Negotiated Delivery		75,024	0.2061	15,466	
36	DSIC Rider		1,207,792	0.1229	148,404	
37	TRS Rider		1,207,792	(0.1617)	(195,300)	
38	Subtotal - Delivery				2,645,930	
39	STAS		1,207,792	0.0019	2,284	
40	Subtotal Customer Charge and Delivery Revenue				2,833,027	
41	Gas Cost		1,207,792	0.9011	1,088,341	
42	Total Industrial MGS Transport	1,548	1,207,792		3,921,368	3.246725
<b>43</b>	<b>Commercial LGS Transport</b>					
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	648		575.00	372,600	
46	DSIC Rider	648		28.7500	18,630	
47	TRS Rider	648		(39.3381)	(25,491)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				365,739	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	324		750.00	243,000	
51	DSIC Rider	324		37.5000	12,150	
52	TRS Rider	324		(51.3105)	(16,625)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				238,525	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	144		1,400.00	201,600	
56	DSIC Rider	144		70.0000	10,080	
57	TRS Rider	144		(95.7796)	(13,792)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				197,888	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	48		1,600.00	76,800	
61	DSIC Rider	48		80.0000	3,840	
62	TRS Rider	48		(109.4624)	(5,254)	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				75,386	
64	Delivery Charge:					
65	Base Rate Delivery		4,545,572	2.5882	11,764,939	
66	Negotiated Delivery		2,234,174	0.8042	1,796,806	
67	DSIC Rider		6,779,746	0.1294	877,374	
68	TRS Rider		6,779,746	(0.1771)	(1,200,493)	
69	Subtotal - Delivery				13,238,626	
70	STAS		6,779,746	0.0021	14,038	
71	Subtotal Customer Charge and Delivery Revenue				14,130,202	
72	Gas Cost		6,779,746	0.3715	2,518,676	
73	Total Commercial LGS Transport	1,164	6,779,746		16,648,878	2.455679

\*Blended rate used to account for Industrial Transitional Customers  
\*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Arch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Arch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	396		575.00	227,700	
4	DSIC Rider	396		28,7500	11,385	
5	TRS Rider	396		(39,3381)	(15,578)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				223,507	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	432		750.00	324,000	
9	DSIC Rider	432		37,5000	16,200	
10	TRS Rider	432		(51,3105)	(22,166)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				318,034	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	228		1,400.00	319,200	
14	DSIC Rider	228		70,0000	15,960	
15	TRS Rider	228		(95,7796)	(21,838)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				313,322	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	466		1,600.00	745,600	
19	DSIC Rider	466		80,0000	37,280	
20	TRS Rider	466		(109,4624)	(51,009)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				731,871	
22	Delivery Charge:					
23	Base Rate Delivery		9,472,242	2.1766	20,617,511	
24	Negotiated Delivery		21,165,951	0.3974	8,410,646	
25	DSIC Rider		30,638,193	0.1154	3,534,996	
26	TRS Rider		30,638,193	(0,1489)	(4,562,381)	
27	Subtotal - Delivery				28,000,771	
28	STAS		30,638,193	0.0017	53,350	
29	Subtotal Customer Charge and Delivery Revenue				29,640,855	
30	Gas Cost		30,638,193	0.3715	11,382,089	
31	Total Industrial LGS Transport	1,522	30,638,193		41,022,944	1.338948
<b>32</b>	<b>Transport Summary by Rate Class</b>					
<b>33</b>	<b>Residential Transport</b>					
34	Base Rate Revenue				42,187,620	
35	STAS				22,747	
36	Supplier Choice Rider				4,065	
37	Rider USP				-	
38	Merchant Function Charge				179,134	
39	DSIC				2,122,709	
40	TRS				(2,886,224)	
41	Gas Cost				12,664,471	
42	Total Residential Transport	967,748	7,108,482		54,294,521	
<b>43</b>	<b>SGS Transport</b>					
44	Base Rate Revenue				11,014,460	
45	STAS				6,535	
46	Supplier Choice Rider				496	
47	DSIC				551,797	
48	TRS				(754,849)	
49	Gas Cost				3,522,973	
50	Total SGS Transport	118,104	3,026,609		14,341,413	
<b>51</b>	<b>MGS Transport</b>					
52	Base Rate Revenue				38,530,692	
53	STAS				27,637	
54	DSIC				1,949,962	
55	TRS				(2,660,337)	
56	Gas Cost				11,698,947	
57	Total MGS Transport	41,059	12,982,962		49,546,901	
<b>58</b>	<b>LGS Transport</b>					
59	Base Rate Revenue				45,100,402	
60	STAS				67,388	
61	DSIC				4,537,895	
62	TRS				(5,934,628)	
63	Gas Cost				13,900,764	
64	Total LGS Transport	2,686	37,417,939		57,671,821	
<b>65</b>	<b>Transport</b>					
66	Base Rate Revenue				136,833,173	
67	STAS				124,307	
68	Supplier Choice Rider				4,561	
69	Rider USP				-	
70	Merchant Function Charge				179,134	
71	DSIC				9,162,363	
72	TRS				(12,236,037)	
73	Gas Cost				41,787,155	
74	Total Transport	1,129,597	60,535,992		175,854,657	
75	Residential Sales Revenue	6,102,918	43,339,373		467,736,498	
76	Commercial and Industrial Sales	435,880	10,020,294		84,138,853	
77	Sales for Resale				18,054	
78	Forfeited Discounts				5,011,966	
79	Miscellaneous Service Revenues				960,640	
80	Revs from Transp of Gas of Others thru Gath Fac.				6,839,777	
81	Revs from Transp of Gas of Others thru Distri Fac.	1,129,597	60,535,992		175,854,657	
82	Rent from Gas Property				372,811	
83	Other Gas Revenues				464,421	
84	Provision for Rate Refunds				-	
85	Total	7,668,395	113,895,659		741,397,678	

\*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Sales</u></b>					
2	Customer Charge					
3	Service Charge	5,792,144		14.50	83,986,088	
4	DSIC Rider	5,792,144		0.7250	4,199,304	
5	Supplier Choice Rider	5,792,144		0.0042	24,327	
6	TRS Rider	5,792,144		(0.9920)	(5,745,824)	
7	Subtotal - Customer Charge				82,463,895	
8	Delivery Charge					
9	Base Rate Delivery		40,122,369	3.9608	158,916,679	
10	Universal Service Rider		40,122,369	-	-	
11	Rider GPC - Gas Procurement Charge		40,122,369	0.0865	3,470,585	
12	DSIC Rider		40,122,369	0.2078	8,338,030	
13	TRS Rider		40,122,369	(0.2710)	(10,872,126)	
14	Subtotal - Delivery				159,853,169	
15	STAS		40,122,369	0.0032	127,133	
16	Subtotal Customer Charge and Delivery Revenue				242,444,197	
17	Gas Cost		40,122,369	4.7036	188,719,575	
18	Merchant Function Charge		40,122,369	0.0967	3,879,833	
19	Total Residential Sales	5,792,144	40,122,369		435,043,606	10.842919
<b>20</b>	<b><u>Residential CAP Sales</u></b>					
21	Customer Charge					
22	Service Charge	341,779		14.50	4,955,796	
23	DSIC Rider	341,779		0.7250	247,790	
24	Supplier Choice Rider	341,779		-	-	
25	TRS Rider	341,779		(0.9920)	(339,046)	
26	Subtotal - Customer Charge				4,864,539	
27	Delivery Charge					
28	Base Rate Delivery		3,212,685	3.9608	12,724,805	
29	Cap Credit		3,212,685	-	-	
30	Rider GPC - Gas Procurement Charge		3,212,685	0.0865	277,897	
31	DSIC Rider		3,212,685	0.2078	667,644	
32	TRS Rider		3,212,685	(0.2710)	(870,555)	
33	Subtotal - Delivery				12,799,791	
34	STAS		3,212,685	0.0032	10,180	
35	Subtotal Customer Charge and Delivery Revenue				17,674,511	
36	Gas Cost		3,212,685	4.7036	15,111,187	
37	Merchant Function Charge		3,212,685	0.0967	310,667	
38	Total Residential CAP Sales	341,779	3,212,685		33,096,365	10.301776
<b>39</b>	<b><u>Commercial SGS Sales</u></b>					
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	379,178		20.00	7,583,559	
42	DSIC Rider	379,178		1.0000	379,178	
43	Supplier Choice Rider	379,178		0.0042	1,593	
44	TRS Rider	379,178		(1.3683)	(518,822)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				7,445,507	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	36,120		40.00	1,444,800	
48	DSIC Rider	36,120		2.0000	72,240	
49	Supplier Choice Rider	36,120		0.0042	152	
50	TRS Rider	36,120		(2.7366)	(98,845)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,418,347	
52	Delivery Charge					
53	Base Rate Delivery		6,576,824	2.7000	17,757,426	
54	Rider GPC - Gas Procurement Charge		6,576,824	0.0865	568,895	
55	DSIC Rider		6,576,824	0.1397	919,078	
56	TRS Rider		6,576,824	(0.1847)	(1,214,857)	
57	Subtotal - Delivery				18,030,543	
58	STAS		6,576,824	0.0022	14,206	
59	Subtotal Customer Charge and Delivery Revenue				26,908,603	
60	Gas Cost		6,576,824	4.6693	30,709,166	
61	Merchant Function Charge		6,576,824	0.0084	55,245	
62	Total Commercial SGS Sales	415,298	6,576,824		57,673,014	8.769128

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Industrial SGS Sales</b>						
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	463		20.00	9,260	
4	DSIC Rider	463		1.0000	463	
5	Supplier Choice Rider	463		0.0042	2	
6	TRS Rider	463		(1.3683)	(634)	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				9,091	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	221		40.00	8,840	
10	DSIC Rider	221		2.0000	442	
11	Supplier Choice Rider	221		0.0042	1	
12	TRS Rider	221		(2.7366)	(605)	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				8,678	
14	Delivery Charge					
15	Base Rate Delivery		49,432	2.6390	130,452	
16	Rider GPC - Gas Procurement Charge		49,432	0.0865	4,276	
17	DSIC Rider		49,432	0.1313	6,491	
18	TRS Rider		49,432	(0.1805)	(8,925)	
19	Subtotal - Delivery				132,295	
20	STAS		49,432	0.0021	106	
21	Subtotal Customer Charge and Delivery Revenue				150,170	
22	Gas Cost		49,432	4.6693	230,811	
23	Merchant Function Charge		49,432	0.0084	415	
24	Total Industrial SGS Sales	684	49,432		381,397	7.715632
<b>25 Commercial MGS Sales</b>						
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	15,612		85.00	1,327,017	
28	DSIC Rider	15,612		4.2500	66,351	
29	TRS Rider	15,612		(5.8152)	(90,787)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,302,582	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	3,846		130.00	499,980	
33	DSIC Rider	3,846		6.5000	24,999	
34	TRS Rider	3,846		(8.8938)	(34,206)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				490,773	
36	Delivery Charge					
37	Base Rate Delivery		3,103,973	2.6914	8,354,033	
38	Rider GPC - Gas Procurement Charge		3,103,973	0.0865	268,494	
39	DSIC Rider		3,103,973	0.1393	432,430	
40	TRS Rider		3,103,973	(0.1841)	(571,533)	
41	Subtotal - Delivery				8,483,424	
42	STAS		3,103,973	0.0022	6,683	
43	Subtotal Customer Charge and Delivery Revenue				10,283,462	
44	Gas Cost		3,103,973	4.4064	13,677,347	
45	Merchant Function Charge		3,103,973	0.0084	26,073	
46	Total Commercial MGS Sales	19,458	3,103,973		23,986,882	7.727800
<b>47 Industrial MGS Sales</b>						
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	156		85.00	13,260	
50	DSIC Rider	156		4.2500	663	
51	TRS Rider	156		(5.8152)	(907)	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				13,016	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	217		130.00	28,210	
55	DSIC Rider	217		6.5000	1,411	
56	TRS Rider	217		(8.8938)	(1,930)	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				27,691	
58	Delivery Charge					
59	Base Rate Delivery		118,903	2.4773	294,553	
60	Rider GPC - Gas Procurement Charge		118,903	0.0865	10,285	
61	DSIC Rider		118,903	0.1282	15,245	
62	TRS Rider		118,903	(0.1695)	(20,152)	
63	Subtotal - Delivery				299,931	
64	STAS		118,903	0.0020	236	
65	Subtotal Customer Charge and Delivery Revenue				340,873	
66	Gas Cost		118,903	4.4064	523,934	
67	Merchant Function Charge		118,903	0.0084	999	
68	Total Industrial MGS Sales	373	118,903		865,805	7.281620

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <small>(Ex. J, Sub 15, Aach F)</small>	Volumes (2) Mcf <small>(Ex. J, Sub 15, Aach G)</small>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Commercial LGS Sales</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	70		575.00	40,250	
4	DSIC Rider	70		28.75	2,013	
5	TRS Rider	70		(39.34)	(2,754)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				39,509	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	-		750.00	-	
9	DSIC Rider	-		37.50	-	
10	TRS Rider	-		(51.31)	-	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				-	
12	Delivery Charge					
13	Base Rate Delivery		167,194	2,641.1	441,577	
14	Rider GPC - Gas Procurement Charge		167,194	0.0865	14,462	
15	DSIC Rider		167,194	0.1368	22,872	
16	TRS Rider		167,194	(0.1807)	(30,210)	
17	Subtotal - Delivery				448,701	
18	STAS		167,194	0.0021	353	
19	Subtotal Customer Charge and Delivery Revenue				488,564	
20	Gas Cost		167,194	4.2071	703,403	
21	Merchant Function Charge		167,194	0.0084	1,404	
22	Total Commercial LGS Sales	70	167,194		1,193,371	7.137629
<b>23</b>	<b>Industrial LGS Sales</b>					
24	Customer Charge (25000 - 49999 Mcf/Yr)					
25	Service Charge	17		575.00	9,775	
26	DSIC Rider	17		28.7500	489	
27	TRS Rider	17		(39.3381)	(669)	
28	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				9,595	
29	Customer Charge (50000 - 99999 Mcf/Yr)					
30	Service Charge	6		750.00	4,500	
31	DSIC Rider	6		37.5000	225	
32	TRS Rider	6		(51.3105)	(308)	
33	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				4,417	
34	Delivery Charge					
35	Base Rate Delivery		4,750	2,201.9	10,458	
36	Rider GPC - Gas Procurement Charge		4,750	0.0865	411	
37	DSIC Rider		4,750	0.1167	554	
38	TRS Rider		4,750	(0.1506)	(715)	
39	Subtotal - Delivery				10,708	
40	STAS		4,750	0.0018	8	
41	Subtotal Customer Charge and Delivery Revenue				24,728	
42	Gas Cost		4,750	4.2071	19,982	
43	Merchant Function Charge		4,750	0.0084	40	
44	Total Industrial LGS Sales	23	4,750		44,750	9.421927
<b>45</b>	<b>Tariff Sales Summary by Rate Class</b>					
<b>46</b>	<b>Residential Sales</b>					
47	Base Rate Revenue				260,583,368	
48	STAS				137,313	
49	Supplier Choice Rider				24,327	
50	Universal Services Program				-	
51	Merchant Function Charge				4,190,500	
52	Gas Procurement Charge				3,748,482	
53	DSIC				13,452,769	
54	TRS				(17,827,551)	
55	Gas Cost				203,830,763	
56	Total Residential Sales	6,133,923	43,335,055		468,139,971	
<b>57</b>	<b>SGS Sales</b>					
58	Base Rate Revenue				26,934,336	
59	STAS				14,312	
60	Supplier Choice Rider				1,747	
61	Merchant Function Charge				55,661	
62	Gas Procurement Charge				573,171	
63	DSIC				1,377,893	
64	TRS				(1,842,686)	
65	Gas Cost				30,939,977	
66	Total SGS Sales	415,982	6,626,256		58,054,411	
<b>67</b>	<b>MGS Sales</b>					
68	Base Rate Revenue				10,517,053	
69	STAS				6,919	
70	Merchant Function Charge				27,072	
71	Gas Procurement Charge				278,779	
72	DSIC				541,098	
73	TRS				(719,514)	
74	Gas Cost				14,201,280	
75	Total MGS Sales	19,831	3,222,876		24,852,687	
<b>76</b>	<b>LGS Sales</b>					
77	Base Rate Revenue				506,560	
78	STAS				362	
79	Merchant Function Charge				1,444	
80	Gas Procurement Charge				14,873	
81	DSIC				26,153	
82	TRS				(34,656)	
83	Gas Cost				723,385	
84	Total LGS Sales	93	171,944		1,238,122	
<b>85</b>	<b>Commercial &amp; Industrial Sales (Total SGS, MGS, LGS)</b>					
86	Base Rate Revenue				37,957,950	
87	STAS				21,592	
88	Supplier Choice Rider				1,747	
89	Merchant Function Charge				84,177	
90	Gas Procurement Charge				866,823	
91	DSIC				1,945,144	
92	TRS				(2,596,855)	
93	Gas Cost				45,864,643	
94	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	435,906	10,021,076		84,145,220	
<b>95</b>	<b>Total Tariff Sales</b>					
96	Base Rate Revenue				298,541,317	
97	STAS				158,905	
98	Supplier Choice Rider				26,074	
99	Universal Services Program				-	
100	Merchant Function Charge				4,274,677	
101	Gas Procurement Charge				4,615,305	
102	DSIC				15,397,912	
103	TRS				(20,424,406)	
104	Gas Cost				249,695,405	
105	Total Tariff Sales	6,569,829	53,356,130		552,285,191	

\*Blended rate used to account for multiple LGS Usage Tiers  
\*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	967,748		14.50	14,032,346	
4	DSIC Rider	967,748		0.73	701,617	
5	Supplier Choice Rider	967,748		0.00	4,065	
6	TRS Rider	967,748		(0.99)	(960,009)	
7	Subtotal - Customer Charge				13,778,019	
8	Delivery Charge:					
9	Base Rate Delivery		7,072,546	3.9608	28,012,942	
10	Universal Service Rider		7,072,546	-	-	
11	DSIC Rider		7,072,546	0.1999	1,413,908	
12	TRS Rider		7,072,546	(0.2710)	(1,916,477)	
13	Subtotal - Delivery				27,510,372	
14	STAS		7,072,546	0.0032	22,632	
15	Subtotal Customer Charge and Delivery Revenue				41,311,023	
16	Gas Cost		7,072,546	1.7816	12,600,449	
17	Merchant Function Charge		7,072,546	0.0252	178,228	
18	Total Residential Transport	967,748	7,072,546		54,089,700	7.647840
<b>19</b>	<b><u>Commercial SGS Transport</u></b>					
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	92,503		20.00	1,850,060	
22	DSIC Rider	92,503		1.0000	92,503	
23	Supplier Choice Rider	92,503		0.0042	389	
24	TRS Rider	92,503		(1.3683)	(126,570)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				1,816,382	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	24,979		40.00	999,160	
28	DSIC Rider	24,979		2.0000	49,958	
29	Supplier Choice Rider	24,979		0.0042	105	
30	TRS Rider	24,979		(2.7366)	(68,357)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				980,866	
32	Delivery Charge:					
33	Base Rate Delivery		2,998,825	2.7000	8,096,827	
34	Negotiated Delivery		2,292	0.1791	410	
35	DSIC Rider		3,001,117	0.1350	405,151	
36	TRS Rider		3,001,117	(0.1847)	(554,360)	
37	Subtotal - Delivery				7,948,029	
38	STAS		3,001,117	0.0022	6,482	
39	Subtotal Customer Charge and Delivery Revenue				10,751,759	
40	Gas Cost		3,001,117	1.1640	3,493,300	
41	Total Commercial SGS Transport	117,482	3,001,117		14,245,059	4.746586
<b>42</b>	<b><u>Industrial SGS Transport</u></b>					
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	442		20.00	8,840	
45	DSIC Rider	442		1.0000	442	
46	Supplier Choice Rider	442		0.0042	2	
47	TRS Rider	442		(1.3683)	(605)	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				8,679	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	180		40.00	7,200	
51	DSIC Rider	180		2.0000	360	
52	Supplier Choice Rider	180		0.0042	1	
53	TRS Rider	180		(2.7366)	(493)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				7,068	
55	Delivery Charge:					
56	Base Rate Delivery		22,194	2.5601	56,819	
57	Negotiated Delivery		3,298	-	-	
58	DSIC Rider		25,492	0.1327	3,383	
59	TRS Rider		25,492	(0.1751)	(4,465)	
60	Subtotal - Delivery				55,737	
61	STAS		25,492	0.0021	53	
62	Subtotal Customer Charge and Delivery Revenue				71,537	
63	Gas Cost		25,492	1.1640	29,673	
64	Total Industrial SGS Transport	622	25,492		101,210	3.970265

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial MGS Transport</b>						
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	21,894		85.00	1,860,990	
4	DSIC Rider	21,894		4.2500	93,050	
5	TRS Rider	21,894		(5.8152)	(127,318)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,826,722	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	17,617		130.00	2,290,210	
9	DSIC Rider	17,617		6.5000	114,511	
10	TRS Rider	17,617		(8.8938)	(156,682)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,248,038	
12	Delivery Charge:					
13	Base Rate Delivery		11,764,126	2.6914	31,661,969	
14	Negotiated Delivery		11,044	0.2662	2,940	
15	DSIC Rider		11,775,170	0.1346	1,584,585	
16	TRS Rider		11,775,170	(0.1841)	(2,168,155)	
17	Subtotal - Delivery				31,081,337	
18	STAS		11,775,170	0.0022	25,353	
19	Subtotal Customer Charge and Delivery Revenue				35,181,450	
20	Gas Cost		11,775,170	0.9011	10,610,606	
21	Total Commercial MGS Transport	39,511	11,775,170		45,792,056	3.888866
<b>22 Industrial MGS Transport</b>						
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	288		85.00	24,480	
25	DSIC Rider	288		4.25	1,224	
26	TRS Rider	288		(5.82)	(1,675)	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				24,029	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	1,260		130.00	163,800	
30	DSIC Rider	1,260		6.50	8,190	
31	TRS Rider	1,260		(8.89)	(11,206)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				160,784	
33	Delivery Charge:					
34	Base Rate Delivery		1,132,507	2.3636	2,676,744	
35	Negotiated Delivery		75,285	0.2062	15,520	
36	DSIC Rider		1,207,792	0.1229	148,404	
37	TRS Rider		1,207,792	(0.1617)	(195,300)	
38	Subtotal - Delivery				2,645,367	
39	STAS		1,207,792	0.0019	2,284	
40	Subtotal Customer Charge and Delivery Revenue				2,832,464	
41	Gas Cost		1,207,792	0.9011	1,088,341	
42	Total Industrial MGS Transport	1,548	1,207,792		3,920,805	3.246259
<b>43 Commercial LGS Transport</b>						
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	648		575.00	372,600	
46	DSIC Rider	648		28.7500	18,630	
47	TRS Rider	648		(39.3381)	(25,491)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				365,739	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	324		750.00	243,000	
51	DSIC Rider	324		37.5000	12,150	
52	TRS Rider	324		(51.3105)	(16,625)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				238,525	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	144		1,400.00	201,600	
56	DSIC Rider	144		70.0000	10,080	
57	TRS Rider	144		(95.7796)	(13,792)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				197,888	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	48		1,600.00	76,800	
61	DSIC Rider	48		80.0000	3,840	
62	TRS Rider	48		(109.4624)	(5,254)	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				75,386	
64	Delivery Charge:					
65	Base Rate Delivery		5,435,125	2.5882	14,067,298	
66	Negotiated Delivery		1,344,621	0.8720	1,172,526	
67	DSIC Rider		6,779,746	0.1294	877,374	
68	TRS Rider		6,779,746	(0.1771)	(1,200,493)	
69	Subtotal - Delivery				14,916,705	
70	STAS		6,779,746	0.0021	14,038	
71	Subtotal Customer Charge and Delivery Revenue				15,808,281	
72	Gas Cost		6,779,746	0.3715	2,518,676	
73	Total Commercial LGS Transport	1,164	6,779,746		18,326,957	2.703192

\*Blended rate used to account for Industrial Transitional Customers  
\*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex. 3, Sch. 15, Arch F)</i>	Volumes (2) Mcf <i>(Ex. 3, Sch. 15, Arch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	396		575.00	227,700	
4	DSIC Rider	396		28,7500	11,385	
5	TRS Rider	396		(39,3381)	(15,578)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				223,507	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	432		750.00	324,000	
9	DSIC Rider	432		37,5000	16,200	
10	TRS Rider	432		(51,3105)	(22,166)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				318,034	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	228		1,400.00	319,200	
14	DSIC Rider	228		70,0000	15,960	
15	TRS Rider	228		(95,7796)	(21,838)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				313,322	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	466		1,600.00	745,600	
19	DSIC Rider	466		80,0000	37,280	
20	TRS Rider	466		(109,4624)	(51,009)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				731,871	
22	Delivery Charge:					
23	Base Rate Delivery		11,388,949	2.1766	24,789,462	
24	Negotiated Delivery		19,249,244	0.2784	5,358,246	
25	DSIC Rider		30,638,193	0.1154	3,534,996	
26	TRS Rider		30,638,193	(0.1489)	(4,562,381)	
27	Subtotal - Delivery				29,120,322	
28	STAS		30,638,193	0.0017	53,350	
29	Subtotal Customer Charge and Delivery Revenue				30,760,406	
30	Gas Cost		30,638,193	0.3715	11,382,089	
31	Total Industrial LGS Transport	1,522	30,638,193		42,142,495	1.375489
<b>32</b>	<b>Transport Summary by Rate Class</b>					
<b>33</b>	<b>Residential Transport</b>					
34	Base Rate Revenue				42,045,288	
35	STAS				22,632	
36	Supplier Choice Rider				4,065	
37	Rider USP				-	
38	Merchant Function Charge				178,228	
39	DSIC				2,115,525	
40	TRS				(2,876,486)	
41	Gas Cost				12,600,449	
42	Total Residential Transport	967,748	7,072,546		54,089,700	
<b>43</b>	<b>SGS Transport</b>					
44	Base Rate Revenue				11,019,317	
45	STAS				6,535	
46	Supplier Choice Rider				496	
47	DSIC				551,797	
48	TRS				(754,849)	
49	Gas Cost				3,522,973	
50	Total SGS Transport	118,104	3,026,609		14,346,269	
<b>51</b>	<b>MGS Transport</b>					
52	Base Rate Revenue				38,696,652	
53	STAS				27,637	
54	DSIC				1,949,962	
55	TRS				(2,660,337)	
56	Gas Cost				11,698,947	
57	Total MGS Transport	41,059	12,982,962		49,712,861	
<b>58</b>	<b>LGS Transport</b>					
59	Base Rate Revenue				47,898,032	
60	STAS				67,388	
61	DSIC				4,537,895	
62	TRS				(5,934,628)	
63	Gas Cost				13,900,764	
64	Total LGS Transport	2,686	37,417,939		60,469,451	
<b>65</b>	<b>Transport</b>					
66	Base Rate Revenue				139,659,288	
67	STAS				124,192	
68	Supplier Choice Rider				4,561	
69	Rider USP				-	
70	Merchant Function Charge				178,228	
71	DSIC				9,155,179	
72	TRS				(12,226,299)	
73	Gas Cost				41,723,133	
74	Total Transport	1,129,597	60,500,057		178,618,282	
75	Residential Sales Revenue	6,133,923	43,335,055		468,139,971	
76	Commercial and Industrial Sales	435,906	10,021,076		84,145,220	
77	Sales for Resale				18,054	
78	Forfeited Discounts				5,033,823	
79	Miscellaneous Service Revenues				960,640	
80	Revs from Transp of Gas of Others thru Gath Fac.				6,995,675	
81	Revs from Transp of Gas of Others thru Distri Fac.	1,129,597	60,500,057		178,618,282	
82	Rent from Gas Property				-	
83	Other Gas Revenues				464,421	
84	Provision for Rate Refunds				-	
85	Total	7,699,426	113,856,187		744,376,086	

\*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Sales</u></b>					
2	Customer Charge					
3	Service Charge	5,792,144		21.50	124,531,096	
4	Supplier Choice Rider	5,792,144		0.0037	21,463	
5	Rider TRS	5,792,144		(0.9920)	(5,745,824)	
6	Subtotal - Customer Charge				118,806,735	
7	Delivery Charge					
8	Base Rate Delivery		40,122,369	5.6304	225,903,016	
9	Universal Service Rider		40,122,369	-	-	
10	Rider GPC - Gas Procurement Charge		40,122,369	0.0865	3,470,585	
11	Rider TRS		40,122,369	(0.2710)	(10,872,126)	
12	Subtotal - Delivery		40,122,369		218,501,475	
13	Subtotal Customer Charge and Delivery Revenue				337,308,210	
14	Gas Cost		40,122,369	4.6356	185,992,416	
15	Merchant Function Charge		40,122,369	0.0869	3,486,634	
16	Total Residential Sales	5,792,144	40,122,369		526,787,260	13.129515
<b>17</b>	<b><u>Residential CAP Sales</u></b>					
18	Customer Charge					
19	Service Charge	341,779		21.50	7,348,249	
20	Supplier Choice Rider	341,779		-	-	
21	Rider TRS	341,779		(0.9920)	(339,046)	
22	Subtotal - Customer Charge				7,009,203	
23	Delivery Charge					
24	Base Rate Delivery		3,212,685	5.6304	18,088,547	
25	Cap Credit		3,212,685	-	-	
26	Rider GPC - Gas Procurement Charge		3,212,685	0.0865	277,897	
27	Rider TRS		3,212,685	(0.2710)	(870,555)	
28	Subtotal - Delivery		3,212,685		17,495,889	
29	Subtotal Customer Charge and Delivery Revenue				24,505,092	
30	Gas Cost		3,212,685	4.6356	14,892,818	
31	Merchant Function Charge		3,212,685	0.0869	279,182	
32	Total Residential CAP Sales	341,779	3,212,685		39,677,092	12.350133
<b>33</b>	<b><u>Commercial SGS Sales</u></b>					
34	Customer Charge (0 - 499 Mcf/Yr)					
35	Service Charge	379,178		25.00	9,479,448	
36	Supplier Choice Rider	379,178		0.0037	1,405	
37	Rider TRS	379,178		(1.3683)	(518,822)	
38	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				8,962,032	
39	Customer Charge (500 - 999 Mcf/Yr)					
40	Service Charge	36,120		50.00	1,806,000	
41	Supplier Choice Rider	36,120		0.0037	134	
42	TRS Rider	36,120		(2.7366)	(98,845)	
43	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,707,289	
44	Delivery Charge					
45	Base Rate Delivery		6,576,824	4.5485	29,914,797	
46	Rider GPC - Gas Procurement Charge		6,576,824	0.0865	568,895	
47	Rider TRS		6,576,824	(0.1847)	(1,214,857)	
48	Subtotal - Delivery		6,576,824		29,268,836	
49	Subtotal Customer Charge and Delivery Revenue				39,938,157	
50	Gas Cost		6,576,824	4.6125	30,335,493	
51	Merchant Function Charge		6,576,824	0.0131	86,156	
52	Total Commercial SGS Sales	415,298	6,576,824		70,359,807	10.698143

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Industrial SGS Sales</b>						
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	463		25.00	11,575	
4	Supplier Choice Rider	463		0.0037	2	
5	Rider TRS	463		(1.3683)	(634)	
6	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				10,943	
7	Customer Charge (500 - 999 Mcf/Yr)					
8	Service Charge	221		50.00	11,050	
9	Supplier Choice Rider	221		0.0037	1	
10	Rider TRS	221		(2.7366)	(605)	
11	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				10,446	
12	Delivery Charge					
13	Base Rate Delivery		49,432	4.5485	224,841	
14	Rider GPC - Gas Procurement Charge		49,432	0.0865	4,276	
15	Rider TRS		49,432	(0.1805)	(8,925)	
16	Subtotal - Delivery		49,432		220,192	
17	Subtotal Customer Charge and Delivery Revenue				241,581	
18	Gas Cost		49,432	4.6125	228,003	
19	Merchant Function Charge		49,432	0.0131	648	
20	Total Industrial SGS Sales	684	49,432		470,232	9.512756
<b>21 Commercial MGS Sales</b>						
22	Customer Charge (1000 - 2499 Mcf/Yr)					
23	Service Charge	15,612		105.00	1,639,257	
24	Rider TRS	15,612		(5.8152)	(90,787)	
25	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				1,548,470	
26	Customer Charge (2500 - 24999 Mcf/Yr)					
27	Service Charge	3,846		150.00	576,900	
28	Rider TRS	3,846		(8.8938)	(34,206)	
29	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				542,694	
30	Delivery Charge					
31	Base Rate Delivery		3,103,973	3.8268	11,878,284	
32	Rider GPC - Gas Procurement Charge		3,103,973	0.0865	268,494	
33	Rider TRS		3,103,973	(0.1841)	(571,533)	
34	Subtotal - Delivery		3,103,973		11,575,245	
35	Subtotal Customer Charge and Delivery Revenue				13,666,409	
36	Gas Cost		3,103,973	4.3677	13,557,361	
37	Merchant Function Charge		3,103,973	0.0131	40,662	
38	Total Commercial MGS Sales	19,458	3,103,973		27,264,432	8.783721
<b>39 Industrial MGS Sales</b>						
40	Customer Charge (1000 - 2499 Mcf/Yr)					
41	Service Charge	156		105.00	16,380	
42	Rider TRS	156		(5.8152)	(907)	
43	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				15,473	
44	Customer Charge (2500 - 24999 Mcf/Yr)					
45	Service Charge	217		150.00	32,550	
46	Rider TRS	217		(8.8938)	(1,930)	
47	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				30,620	
48	Delivery Charge					
49	Base Rate Delivery		118,903	3.8268	455,017	
50	Rider GPC - Gas Procurement Charge		118,903	0.0865	10,285	

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Commercial LGS Sales</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	70		800.00	56,000	
4	Rider TRS	70		(39.3381)	(2,754)	
5	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				53,246	
6	Customer Charge (50000 - 99999 Mcf/Yr)					
7	Service Charge	-		900.00	-	
8	Rider TRS	-		(51.3105)	-	
9	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				-	
10	Delivery Charge					
11	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		167,194	2.4602	411,330	
12	Rider GPC - Gas Procurement Charge		167,194	0.0865	14,462	
13	Rider TRS		167,194	(0.1807)	(30,210)	
14	Subtotal - Delivery		167,194		395,582	
15	Subtotal Customer Charge and Delivery Revenue				448,829	
16	Gas Cost		167,194	4.1568	694,996	
17	Merchant Function Charge		167,194	0.0131	2,190	
18	Total Commercial LGS Sales	70	167,194		1,146,014	6.854384
<b>19</b>	<b>Industrial LGS Sales</b>					
20	Customer Charge (25000 - 49999 Mcf/Yr)					
21	Service Charge	17		800.00	13,600	
22	Rider TRS	17		(39.3381)	(669)	
23	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				12,931	
24	Customer Charge (50000 - 99999 Mcf/Yr)					
25	Service Charge	6		900.00	5,400	
26	Rider TRS	6		(51.3105)	(308)	
27	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				5,092	
28	Delivery Charge					
29	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		4,651	2.4602	11,442	
30	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		99	2.4008	238	
31	Rider GPC - Gas Procurement Charge		4,750	0.0865	411	
32	Rider TRS		4,750	(0.1506)	(715)	
33	Subtotal - Delivery		4,750		11,375	
34	Subtotal Customer Charge and Delivery Revenue				29,399	
35	Gas Cost		4,750	4.1568	19,743	
36	Merchant Function Charge		4,750	0.0131	62	
37	Total Industrial LGS Sales	23	4,750		49,204	10.359637
<b>38</b>	<b>Tariff Sales Summary by Rate Class</b>					
<b>39</b>	<b>Residential Sales</b>					
40	Base Rate Revenue				375,870,907	
41	Supplier Choice Rider				21,463	
42	Rider TRS				(17,827,551)	
43	Universal Services Program				-	
44	Merchant Function Charge				3,765,816	
45	Gas Procurement Charge				3,748,482	
46	Gas Cost				200,885,234	
47	Total Residential Sales	6,133,923	43,335,055		566,464,352	
<b>48</b>	<b>SGS Sales</b>					
49	Base Rate Revenue				41,447,711	
50	Supplier Choice Rider				1,541	
51	Rider TRS				(1,842,686)	
52	Merchant Function Charge				86,804	
53	Gas Procurement Charge				573,171	
54	Gas Cost				30,563,496	
55	Total SGS Sales	415,982	6,626,256		70,830,038	
<b>56</b>	<b>MGS Sales</b>					
57	Base Rate Revenue				14,598,388	
58	Rider TRS				(719,514)	
59	Merchant Function Charge				42,220	
60	Gas Procurement Charge				278,779	
61	Gas Cost				14,076,698	
62	Total MGS Sales	19,831	3,222,876		28,276,571	
<b>63</b>	<b>LGS Sales</b>					
64	Base Rate Revenue				498,010	
65	Rider TRS				(34,656)	
66	Merchant Function Charge				2,252	
67	Gas Procurement Charge				14,873	
68	Gas Cost				714,739	
69	Total LGS Sales	93	171,944		1,195,219	
<b>70</b>	<b>Commercial &amp; Industrial Sales (Total SGS, MGS, LGS)</b>					
71	Base Rate Revenue				56,544,109	
72	Supplier Choice Rider				1,541	
73	Rider TRS				(2,596,855)	
74	Merchant Function Charge				131,276	
75	Gas Procurement Charge				866,823	
76	Gas Cost				45,354,933	
77	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	435,906	10,021,076		100,301,828	
<b>78</b>	<b>Total Tariff Sales</b>					
79	Base Rate Revenue				432,415,016	
80	Supplier Choice Rider				23,004	
81	Rider TRS				(20,424,406)	
82	Universal Services Program				-	
83	Merchant Function Charge				3,897,092	
84	Gas Procurement Charge				4,615,305	
85	Gas Cost				246,240,167	
86	Total Tariff Sales	6,569,829	53,356,130		666,766,180	

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	967,748		21.50	20,806,582	
4	Supplier Choice Rider	967,748		0.0037	3,586	
	Rider TRS	967,748		(0.9920)	(960,009)	
5	Subtotal - Customer Charge				19,850,159	
6	Delivery Charge:					
7	Base Rate Delivery		7,072,546	5.6304	39,820,918	
8	Universal Service Rider		7,072,546	-	-	
	Rider TRS		7,072,546	(0.2710)	(1,916,477)	
9	Subtotal - Delivery		7,072,546		37,904,440	
10	Subtotal Customer Charge and Delivery Revenue				57,754,599	
11	Gas Cost		7,072,546	1.7136	12,119,720	
12	Merchant Function Charge		7,072,546	0.0226	159,840	
13	Total Residential Transport	967,748	7,072,546		70,034,159	9.902255
<b>14</b>	<b><u>Commercial SGS Transport</u></b>					
15	Customer Charge (0 - 499 Mcf/Yr)					
16	Service Charge	92,503		25.00	2,312,575	
17	Supplier Choice Rider	92,503		0.0037	343	
	Rider TRS	92,503		(1.3683)	(126,570)	
18	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				2,186,348	
19	Customer Charge (500 - 999 Mcf/Yr)					
20	Service Charge	24,979		50.00	1,248,950	
21	Supplier Choice Rider	24,979		0.0037	93	
	Rider TRS	24,979		(2.7366)	(68,357)	
22	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				1,180,686	
23	Delivery Charge:					
24	Base Rate Delivery		2,998,825	4.5485	13,640,206	
25	Negotiated Delivery		2,292	0.1791	410	
	Rider TRS		3,001,117	(0.1847)	(554,360)	
26	Subtotal - Delivery		3,001,117		13,086,257	
27	Subtotal Customer Charge and Delivery Revenue				16,453,291	
28	Gas Cost		3,001,117	1.1072	3,322,787	
29	Total Commercial SGS Transport	117,482	3,001,117		19,776,078	6.589572
<b>30</b>	<b><u>Industrial SGS Transport</u></b>					
31	Customer Charge (0 - 499 Mcf/Yr)					
32	Service Charge	442		25.00	11,050	
33	Supplier Choice Rider	442		0.0037	2	
	Rider TRS	442		(1.3683)	(605)	
34	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				10,447	
35	Customer Charge (500 - 999 Mcf/Yr)					
36	Service Charge	180		50.00	9,000	
37	Supplier Choice Rider	180		0.0037	1	
	Rider TRS	180		(2.7366)	(493)	
38	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				8,508	
39	Delivery Charge:					
40	Base Rate Delivery		22,194	4.5485	100,949	
41	Negotiated Delivery		3,298	-	-	
	Rider TRS		25,492	(0.1751)	(4,465)	
42	Subtotal - Delivery		25,492		96,484	
43	Subtotal Customer Charge and Delivery Revenue				115,439	
44	Gas Cost		25,492	1.1072	28,224	
45	Total Industrial SGS Transport	622	25,492		143,664	5.635658

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial MGS Transport</b>						
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	21,894		105.00	2,298,870	
	Rider TRS	21,894		(5.8152)	(127,318)	
4	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				2,171,552	
5	Customer Charge (2500 - 24999 Mcf/Yr)					
6	Service Charge	17,617		150.00	2,642,550	
	Rider TRS	17,617		(8.8938)	(156,682)	
7	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				2,485,868	
8	Delivery Charge:					
9	Base Rate Delivery		11,764,126	3.8268	45,018,957	
10	Negotiated Delivery		11,044	0.2662	2,940	
	Rider TRS		11,775,170	(0.1841)	(2,168,155)	
11	Subtotal - Delivery		11,775,170		42,853,741	
12	Subtotal Customer Charge and Delivery Revenue				47,511,161	
13	Gas Cost		11,775,170	0.8624	10,155,429	
14	Total Commercial MGS Transport	39,511	11,775,170		57,666,590	4.897304
<b>15 Industrial MGS Transport</b>						
16	Customer Charge (1000 - 2499 Mcf/Yr)					
17	Service Charge	288		105.00	30,240	
	Rider TRS	288		(5.8152)	(1,675)	
18	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				28,565	
19	Customer Charge (2500 - 24999 Mcf/Yr)					
20	Service Charge	1,260		150.00	189,000	
	Rider TRS	1,260		(8.8938)	(11,206)	
21	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				177,794	
22	Delivery Charge:					
23	Base Rate Delivery		1,132,507	3.8268	4,333,878	
24	Negotiated Delivery		75,285	0.2062	15,520	
	Rider TRS		1,207,792	(0.1617)	(195,300)	
25	Subtotal - Delivery		1,207,792		4,154,098	
26	Subtotal Customer Charge and Delivery Revenue				4,360,457	
27	Gas Cost		1,207,792	0.8624	1,041,653	
28	Total Industrial MGS Transport	1,548	1,207,792		5,402,110	4.472716
<b>29 Commercial LGS Transport</b>						
30	Customer Charge (25000 - 49999 Mcf/Yr)					
31	Service Charge	648		800.00	518,400	
	Rider TRS	648		(39.3381)	(25,491)	
32	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				492,909	
33	Customer Charge (50000 - 99999 Mcf/Yr)					
34	Service Charge	324		900.00	291,600	
	Rider TRS	324		(51.3105)	(16,625)	
35	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				274,975	
36	Customer Charge (100000 - 199999 Mcf/Yr)					
37	Service Charge	144		1,680.00	241,920	
	Rider TRS	144		(95.7796)	(13,792)	
38	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				228,128	
39	Customer Charge (>200000 Mcf/Year)					
40	Service Charge	48		1,920.00	92,160	
	Rider TRS	48		(109.4624)	(5,254)	
41	Subtotal - Customer Charge (>200000 Mcf/Year)				86,906	
42	Delivery Charge:					
43	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		1,715,496	2.4602	4,220,463	
44	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		1,818,020	2.4008	4,364,703	
45	Base Rate Delivery - Consumption 100000-199999 Mcf/Yr		1,535,103	2.3934	3,674,116	
46	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		366,505	2.3287	853,480	
47	Base Rate Delivery - Consumption 750000-1999999 Mcf/Yr		-	1.9866	-	
48	Base Rate Delivery - Consumption >2000000 Mcf/Yr		-	1.5319	-	
49	Negotiated Delivery		1,344,621	0.8720	1,172,526	
	Rider TRS		6,779,746	(0.1771)	(1,200,493)	
50	Subtotal - Delivery		6,779,746		13,084,796	
51	Subtotal Customer Charge and Delivery Revenue				14,167,714	
52	Gas Cost		6,779,746	0.3212	2,177,736	
53	Total Commercial LGS Transport	1,164	6,779,746		16,345,450	2.410924

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	396		800.00	316,800	
	Rider TRS	396		(39.3381)	(15,578)	
4	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				301,222	
5	Customer Charge (50000 - 99999 Mcf/Yr)					
6	Service Charge	432		900.00	388,800	
	Rider TRS	432		(51.3105)	(22,166)	
7	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				366,634	
8	Customer Charge (100000 - 199999 Mcf/Yr)					
9	Service Charge	228		1,680.00	383,040	
	Rider TRS	228		(95.78)	(21,838)	
10	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				361,202	
11	Customer Charge (>200000 Mcf/Year)					
12	Service Charge	466		1,920.00	894,720	
	Rider TRS	466		(109.4624)	(51,009)	
13	Subtotal - Customer Charge (>200000 Mcf/Year)				843,711	
14	Delivery Charge:					
15	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		1,054,663	2.4602	2,594,682	
16	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		2,092,270	2.4008	5,023,123	
17	Base Rate Delivery - Consumption 100000-199999 Mcf/Yr		2,651,438	2.3934	6,345,951	
18	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		5,696,173	2.3287	13,264,678	
19	Base Rate Delivery - Consumption 750000-1999999 Mcf/Yr		973,392	1.9866	1,933,741	
20	Base Rate Delivery - Consumption >2000000 Mcf/Yr		(1,078,988)	1.5319	(1,652,902)	
21	Negotiated Delivery		19,249,244	0.2784	5,358,246	
	Rider TRS		30,638,193	(0.1489)	(4,562,381)	
22	Subtotal - Delivery		30,638,193		28,305,138	
23	Subtotal Customer Charge and Delivery Revenue				30,177,907	
24	Gas Cost		30,638,193	0.3212	9,841,355	
25	Total Industrial LGS Transport	1,522	30,638,193		40,019,262	1.306189
<b>26</b>	<b>Transport Summary by Rate Class</b>					
<b>27</b>	<b>Residential Transport</b>					
28	Base Rate Revenue				60,627,500	
29	Supplier Choice Rider				3,586	
	Rider TRS				(2,876,486)	
30	Rider USP				-	
31	Merchant Function Charge				159,840	
32	Gas Cost				12,119,720	
33	Total Residential Transport	967,748	7,072,546		70,034,159	
<b>34</b>	<b>SGS Transport</b>					
35	Base Rate Revenue				17,323,141	
36	Supplier Choice Rider				438	
	Rider TRS				(754,849)	
37	Gas Cost				3,351,011	
38	Total SGS Transport	118,104	3,026,609		19,919,741	
<b>39</b>	<b>MGS Transport</b>					
40	Base Rate Revenue				54,531,955	
	Rider TRS				(2,660,337)	
41	Gas Cost				11,197,082	
42	Total MGS Transport	41,059	12,982,962		63,068,700	
<b>43</b>	<b>LGS Transport</b>					
44	Base Rate Revenue				50,280,249	
	Rider TRS				(5,934,628)	
45	Gas Cost				12,019,090	
46	Total LGS Transport	2,686	37,417,939		56,364,711	
<b>47</b>	<b>Transport</b>					
48	Base Rate Revenue				182,762,844	
49	Supplier Choice Rider				4,024	
	Rider TRS				(12,226,299)	
50	Rider USP				-	
51	Merchant Function Charge				159,840	
52	Gas Cost				38,686,905	
53	Total Transport	1,129,597	60,500,056		209,387,312	
54	Residential Sales Revenue	6,133,923	43,335,055		566,464,352	
55	SGS, MGS, LGS Sales	435,906	10,021,076		100,301,828	
56	Sales for Resale				18,054	
57	Forfeited Discounts				5,964,396	
58	Miscellaneous Service Revenues				960,640	
59	Revs from Transp of Gas of Others thru Gath Fac.				9,373,519	
60	Revs from Transp of Gas of Others thru Distri Fac.	1,129,597	60,500,056		209,387,312	
61	Rent from Gas Property				-	
62	Other Gas Revenues				464,421	
63	Provision for Rate Refunds				-	
64	Total	7,699,426	113,856,187		892,934,522	

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Number of Bills  
For the 12 Months Ended August 31, 2023

Line No.	Description	Per Book (1)	Incremental Bills Growth/Attrition (2)	Rate Schedule Change (3)	Per Books Adjusted (4)=(1+2+3)
		<i>(Ex 19, RR-4)</i>	<i>(Ex 3, Sch 15, Atch H, Pg 2)</i>		
<b>1</b>	<b>Tariff Sales</b>				
2	Residential	5,689,670	28,620	14,229	5,732,519
3	Residential CAP	359,008		(17,229)	341,779
4	<u>SGS (&lt;1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	380,956	22	(1,845)	379,133
7	500-999 Mcf/Year	36,443		(323)	36,120
8	Total Commercial SGS (<1000 Mcf/Yr)	417,399	22	(2,168)	415,253
9	INDUSTRIAL				
10	0-499 Mcf/Year	498	-	(35)	463
11	500-999 Mcf/Year	222	-	(1)	221
12	Total Industrial SGS (<1000 Mcf/Yr)	720	-	(36)	684
13	Total SGS (<1000 Mcf/Yr)	418,119	22	(2,204)	415,937
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	16,326	2	(721)	15,607
17	2500-24999 Mcf/Year	4,132		(286)	3,846
18	Total Commercial MGS (1000-24999 Mcf/Yr)	20,458	2	(1,007)	19,453
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	178		(22)	156
21	2500-24999 Mcf/Year	251		(34)	217
22	Total Industrial MGS (1000-24999 Mcf/Yr)	429	-	(56)	373
23	Total MGS (1000-24999 Mcf/Yr)	20,887	2	(1,063)	19,826
24	<u>LGS (&gt;24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	69		1	70
27	50000-99999 Mcf/Year	7		(7)	-
28	100000-199999 Mcf/Year	-		-	-
29	>200000 Mcf/Year	-		-	-
30	Total Commercial LGS (>24999 Mcf/Yr)	76	-	(6)	70
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	31		(14)	17
33	50000-99999 Mcf/Year	13		(7)	6
34	100000-199999 Mcf/Year	-		-	-
35	>200000 Mcf/Year	2		(2)	-
36	Total Industrial LGS (>24999 Mcf/Yr)	46	-	(23)	23
37	Total LGS (>24999 Mcf/Yr)	122	-	(29)	93
<b>38</b>	<b>Tariff Sales Bills by Customer Class</b>				
39	Residential	6,048,678	28,620	(3,000)	6,074,298
40	Commercial	437,933	24	(3,181)	434,776
41	Industrial	1,195	-	(115)	1,080
42	Total Tariff Sales Bills	6,487,806	28,644	(6,296)	6,510,154

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Number of Bills  
For the 12 Months Ended August 31, 2023

Line No.	Description	Per Book (1)	Incremental Bills Growth/Attrition (2)	Rate Schedule Change (3)	Per Books Adjusted (4)=(1+2+3)
		<i>(Ex 19, RR-4)</i>	<i>(Ex 3, Sch 15, Arch H, Pg 2)</i>		
<b>1</b>	<b>Transport Bills</b>				
2	Residential	992,687	-	(24,939)	967,748
3	<u>SGS (&lt;1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	91,592		911	92,503
6	500-999 Mcf/Year	24,391		588	24,979
7	Total Commercial SGS (<1000 Mcf/Yr)	115,983	-	1,499	117,482
8	INDUSTRIAL				
9	0-499 Mcf/Year	381		61	442
10	500-999 Mcf/Year	170		10	180
11	Total Industrial SGS (<1000 Mcf/Yr)	551	-	71	622
12	Total SGS (<1000 Mcf/Yr)	116,534	-	1,570	118,104
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	21,325		569	21,894
16	2500-24999 Mcf/Year	17,203		414	17,617
17	Total Commercial MGS (1000-24999 Mcf/Yr)	38,528	-	983	39,511
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	287		1	288
20	2500-24999 Mcf/Year	1,260		-	1,260
21	Total Industrial MGS (1000-24999 Mcf/Yr)	1,547	-	1	1,548
22	Total MGS (1000-24999 Mcf/Yr)	40,075	-	984	41,059
23	<u>LGS (&gt;24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	643		5	648
26	50000-99999 Mcf/Year	323		1	324
27	100000-199999 Mcf/Year	145		(1)	144
28	>200000 Mcf/Year	48		-	48
29	Total Commercial LGS (>24999 Mcf/Yr)	1,159	-	5	1,164
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	380		16	396
32	50000-99999 Mcf/Year	417		15	432
33	100000-199999 Mcf/Year	232		(4)	228
34	>200000 Mcf/Year	461		5	466
35	Total Industrial LGS (>24999 Mcf/Yr)	1,490	-	32	1,522
36	Total LGS (>24999 Mcf/Yr)	2,649	-	37	2,686
<b>37</b>	<b>Transport Bills by Customer Class</b>				
38	Residential	992,687	-	(24,939)	967,748
39	Commercial	155,670	-	2,487	158,157
40	Industrial	3,588	-	104	3,692
41	Total Transport Bills	1,151,945	-	(22,348)	1,129,597
<b>42</b>	<b>Overall Bills by Customer Class</b>				
43	Residential	7,041,365	28,620	(27,939)	7,042,046
44	Commercial	593,603	24	(694)	592,933
45	Industrial	4,783	-	(11)	4,772
46	Total Bills	7,639,751	28,644	(28,644)	7,639,751

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Number of Bills  
For the 12 Months Ended August 31, 2024

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch F)</i>	Incremental Bills Growth/Attrition (2) <i>(Ex 3, Sch 15, Atch H, Pg 2)</i>	Rate Schedule Change (3)	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b>Tariff Sales</b>				
2	Residential	5,732,519	28,620	-	5,761,139
3	Residential CAP	341,779	-	-	341,779
4	<u>SGS (&lt;1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	379,133	22	-	379,155
7	500-999 Mcf/Year	36,120		-	36,120
8	Total Commercial SGS (<1000 Mcf/Yr)	415,253	22	-	415,275
9	INDUSTRIAL				
10	0-499 Mcf/Year	463	-	-	463
11	500-999 Mcf/Year	221	-	-	221
12	Total Industrial SGS (<1000 Mcf/Yr)	684	-	-	684
13	Total SGS (<1000 Mcf/Yr)	415,937	22	-	415,959
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	15,607	2	-	15,609
17	2500-24999 Mcf/Year	3,846	-	-	3,846
18	Total Commercial MGS (1000-24999 Mcf/Yr)	19,453	2	-	19,455
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	156	-	-	156
21	2500-24999 Mcf/Year	217	-	-	217
22	Total Industrial MGS (1000-24999 Mcf/Yr)	373	-	-	373
23	Total MGS (1000-24999 Mcf/Yr)	19,826	2	-	19,828
24	<u>LGS (&gt;24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	70	-	-	70
27	50000-99999 Mcf/Year	-	-	-	-
28	100000-199999 Mcf/Year	-	-	-	-
29	>200000 Mcf/Year	-	-	-	-
30	Total Commercial LGS (>24999 Mcf/Yr)	70	-	-	70
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	17	-	-	17
33	50000-99999 Mcf/Year	6	-	-	6
34	100000-199999 Mcf/Year	-	-	-	-
35	>200000 Mcf/Year	-	-	-	-
36	Total Industrial LGS (>24999 Mcf/Yr)	23	-	-	23
37	Total LGS (>24999 Mcf/Yr)	93	-	-	93
<b>38</b>	<b>Tariff Sales Bills by Customer Class</b>				
39	Residential	6,074,298	28,620	-	6,102,918
40	Commercial	434,776	24	-	434,800
41	Industrial	1,080	-	-	1,080
42	Total Tariff Sales Bills	6,510,154	28,644	-	6,538,798

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Number of Bills  
For the 12 Months Ended August 31, 2024

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch F)</i>	Incremental Bills Growth/Attrition (2) <i>(Ex 3, Sch 15, Atch H, Pg 2)</i>	Rate Schedule Change (3)	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b>Transport Bills</b>				
2	Residential	967,748			967,748
3	<u>SGS (&lt;1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	92,503			92,503
6	500-999 Mcf/Year	24,979			24,979
7	Total Commercial SGS (<1000 Mcf/Yr)	117,482	-	-	117,482
8	INDUSTRIAL				
9	0-499 Mcf/Year	442			442
10	500-999 Mcf/Year	180			180
11	Total Industrial SGS (<1000 Mcf/Yr)	622	-	-	622
12	Total SGS (<1000 Mcf/Yr)	118,104	-	-	118,104
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	21,894			21,894
16	2500-24999 Mcf/Year	17,617			17,617
17	Total Commercial MGS (1000-24999 Mcf/Yr)	39,511	-	-	39,511
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	288			288
20	2500-24999 Mcf/Year	1,260			1,260
21	Total Industrial MGS (1000-24999 Mcf/Yr)	1,548	-	-	1,548
22	Total MGS (1000-24999 Mcf/Yr)	41,059	-	-	41,059
23	<u>LGS (&gt;24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	648			648
26	50000-99999 Mcf/Year	324			324
27	100000-199999 Mcf/Year	144			144
28	>200000 Mcf/Year	48			48
29	Total Commercial LGS (>24999 Mcf/Yr)	1,164	-	-	1,164
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	396			396
32	50000-99999 Mcf/Year	432			432
33	100000-199999 Mcf/Year	228			228
34	>200000 Mcf/Year	466			466
35	Total Industrial LGS (>24999 Mcf/Yr)	1,522	-	-	1,522
36	Total LGS (>24999 Mcf/Yr)	2,686	-	-	2,686
<b>37</b>	<b>Transport Bills by Customer Class</b>				
38	Residential	967,748	-	-	967,748
39	Commercial	158,157	-	-	158,157
40	Industrial	3,692	-	-	3,692
41	Total Transport Bills	1,129,597	-	-	1,129,597
<b>42</b>	<b>Overall Bills by Customer Class</b>				
43	Residential	7,042,046	28,620	-	7,070,666
44	Commercial	592,933	24	-	592,957
45	Industrial	4,772	-	-	4,772
46	Total Bills	7,639,751	28,644	-	7,668,395

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Number of Bills  
For the 12 Months Ended September 30, 2025

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch F)</i>	Incremental Bills Growth/Attrition (2) <i>(Ex 3, Sch 15, Atch H, Pg 2)</i>	Rate Schedule Change (3)	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b>Tariff Sales</b>				
2	Residential	5,761,139	31,005		5,792,144
3	Residential CAP	341,779			341,779
4	<u>SGS (&lt;1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	379,155	23		379,178
7	500-999 Mcf/Year	36,120	-		36,120
8	Total Commercial SGS (<1000 Mcf/Yr)	415,275	23	-	415,298
9	INDUSTRIAL				
10	0-499 Mcf/Year	463			463
11	500-999 Mcf/Year	221			221
12	Total Industrial SGS (<1000 Mcf/Yr)	684	-	-	684
13	Total SGS (<1000 Mcf/Yr)	415,959	23	-	415,982
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	15,609	3		15,612
17	2500-24999 Mcf/Year	3,846			3,846
18	Total Commercial MGS (1000-24999 Mcf/Yr)	19,455	3	-	19,458
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	156			156
21	2500-24999 Mcf/Year	217			217
22	Total Industrial MGS (1000-24999 Mcf/Yr)	373	-	-	373
23	Total MGS (1000-24999 Mcf/Yr)	19,828	3	-	19,831
24	<u>LGS (&gt;24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	70			70
27	50000-99999 Mcf/Year	-			-
28	100000-199999 Mcf/Year	-			-
29	>200000 Mcf/Year	-			-
30	Total Commercial LGS (>24999 Mcf/Yr)	70	-	-	70
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	17			17
33	50000-99999 Mcf/Year	6			6
34	100000-199999 Mcf/Year	-			-
35	>200000 Mcf/Year	-			-
36	Total Industrial LGS (>24999 Mcf/Yr)	23	-	-	23
37	Total LGS (>24999 Mcf/Yr)	93	-	-	93
<b>38</b>	<b>Tariff Sales Bills by Customer Class</b>				
39	Residential	6,102,918	31,005	-	6,133,923
40	Commercial	434,800	26	-	434,826
41	Industrial	1,080	-	-	1,080
42	Total Tariff Sales Bills	6,538,798	31,031	-	6,569,829

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Number of Bills  
For the 12 Months Ended September 30, 2025

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch F)</i>	Incremental Bills Growth/Attrition (2) <i>(Ex 3, Sch 15, Atch H, Pg 2)</i>	Rate Schedule Change (3)	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b>Transport Bills</b>				
2	Residential	967,748			967,748
3	<u>SGS (&lt;1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	92,503			92,503
6	500-999 Mcf/Year	24,979			24,979
7	Total Commercial SGS (<1000 Mcf/Yr)	117,482	-	-	117,482
8	INDUSTRIAL				
9	0-499 Mcf/Year	442			442
10	500-999 Mcf/Year	180			180
11	Total Industrial SGS (<1000 Mcf/Yr)	622	-	-	622
12	Total SGS (<1000 Mcf/Yr)	118,104	-	-	118,104
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	21,894			21,894
16	2500-24999 Mcf/Year	17,617			17,617
17	Total Commercial MGS (1000-24999 Mcf/Yr)	39,511	-	-	39,511
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	288			288
20	2500-24999 Mcf/Year	1,260			1,260
21	Total Industrial MGS (1000-24999 Mcf/Yr)	1,548	-	-	1,548
22	Total MGS (1000-24999 Mcf/Yr)	41,059	-	-	41,059
23	<u>LGS (&gt;24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	648			648
26	50000-99999 Mcf/Year	324			324
27	100000-199999 Mcf/Year	144			144
28	>200000 Mcf/Year	48			48
29	Total Commercial LGS (>24999 Mcf/Yr)	1,164	-	-	1,164
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	396			396
32	50000-99999 Mcf/Year	432			432
33	100000-199999 Mcf/Year	228			228
34	>200000 Mcf/Year	466			466
35	Total Industrial LGS (>24999 Mcf/Yr)	1,522	-	-	1,522
36	Total LGS (>24999 Mcf/Yr)	2,686	-	-	2,686
<b>37</b>	<b>Transport Bills by Customer Class</b>				
38	Residential	967,748	-	-	967,748
39	Commercial	158,157	-	-	158,157
40	Industrial	3,692	-	-	3,692
41	Total Transport Bills	1,129,597	-	-	1,129,597
<b>42</b>	<b>Overall Bills by Customer Class</b>				
43	Residential	7,070,666	31,005	-	7,101,671
44	Commercial	592,957	26	-	592,983
45	Industrial	4,772	-	-	4,772
46	Total Bills	7,668,395	31,031	-	7,699,426

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Volumes (Mcf)  
For the 12 Months Ended August 31, 2023

Line No.	Description	Billed Throughput (1) <i>(Ex 3, Sch 15, Atch M)</i>	Weather Normalization Adjustment (2) <i>(Ex 3, Sch 15, Atch H, Pg 1)</i>	Customer Reclass, Growth & Attrition (3) <i>(Ex 3, Sch 15, Atch I: Ex 19, RR-5)</i>	Per Books Adjusted (4)=(1+2+3)
<b>1 Tariff Sales Throughput</b>					
2	Residential	37,940,600	1,829,688	299,511	40,069,799
3	Residential CAP	3,248,605	156,664	(163,421)	3,241,848
4	<u>SGS (&lt;1000 Mcf Annually)</u>				
5	Commercial SGS (<1000 Mcf/Yr)	6,342,421	267,676	(33,985)	6,576,113
6	Industrial SGS (<1000 Mcf/Yr)	42,323	-	7,109	49,432
7	Total SGS (<1000 Mcf/Yr)	6,384,744	267,676	(26,876)	6,625,545
8	<u>MGS (1000-24999 Mcf Annually)</u>				
9	Commercial MGS (1000-24999 Mcf/Yr)	3,283,148	(19,648)	(160,320)	3,103,180
10	Industrial MGS (1000-24999 Mcf/Yr)	162,636	-	(43,733)	118,903
11	Total MGS (1000-24999 Mcf/Yr)	3,445,784	(19,648)	(204,053)	3,222,083
12	<u>LGS (&gt;24999 Mcf Annually)</u>				
13	Commercial LGS (>24999 Mcf/Yr)	193,247	-	(26,053)	167,194
14	Industrial LGS (>24999 Mcf/Yr)	78,321	-	(73,572)	4,750
15	Total LGS (>24999 Mcf/Yr)	271,569	-	(99,625)	171,944
<b>16 Tariff Sales Throughput by Customer Class</b>					
17	Residential	41,189,204	1,986,352	136,090	43,311,647
18	Commercial	9,818,817	248,028	(220,358)	9,846,488
19	Industrial	283,280	-	(110,196)	173,084
20	Total Tariff Sales Throughput	51,291,302	2,234,381	(194,464)	53,331,218
<b>21 Transport Throughput</b>					
22	Residential	6,983,864	336,797	(183,915)	7,136,746
23	<u>SGS (&lt;1000 Mcf/Yr)</u>				
24	Commercial SGS (<1000 Mcf/Yr)	2,783,705	179,119	38,292	3,001,117
25	Industrial SGS (<1000 Mcf/Yr)	43,375	-	(17,883)	25,492
26	Total SGS (<1000 Mcf/Yr)	2,827,081	179,119	20,409	3,026,609
27	<u>MGS (1000-24999 Mcf/Yr)</u>				
28	Commercial MGS (1000-24999 Mcf/Yr)	11,009,364	472,850	292,956	11,775,170
29	Industrial MGS (1000-24999 Mcf/Yr)	1,261,299	-	(53,507)	1,207,792
30	Total MGS (1000-24999 Mcf/Yr)	12,270,663	472,850	239,449	12,982,962
31	<u>LGS (&gt;24999 Mcf/Yr)</u>				
32	Commercial LGS (>24999 Mcf/Yr)	6,737,344	-	42,402	6,779,746
33	Industrial LGS (>24999 Mcf/Yr)	30,466,217	-	171,976	30,638,193
34	Total LGS (>24999 Mcf/Yr)	37,203,561	-	214,378	37,417,939
<b>35 Transport Throughput by Customer Class</b>					
36	Residential	6,983,864	336,797	(183,915)	7,136,746
37	Commercial	20,530,413	651,969	373,651	21,556,034
38	Industrial	31,770,891	-	100,585	31,871,477
39	Total Transport Throughput	59,285,168	988,766	290,321	60,564,256
<b>40 Overall Throughput by Customer Class</b>					
41	Residential	48,173,068	2,323,150	(47,825)	50,448,393
42	Commercial	30,349,230	899,997	153,294	31,402,521
43	Industrial	32,054,172	-	(9,611)	32,044,561
44	Total Throughput	110,576,470	3,223,147	95,857	113,895,475
<b>45 Weather Normalized Volumes Only (from Ex 3, Sch 15, Atch H, Pg 1)</b>					
46	Residential	48,173,068	2,323,150		50,496,218
47	Commercial	23,418,639	899,997		24,318,636
48	Total Throughput	71,591,707	3,223,147		74,814,854

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Volumes (Mcf)  
For the 12 Months Ended August 31, 2024

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch M)</i>	Change in Customer Usage (2) <i>(Ex 3, Sch 15, Atch H, Pg 1; Ex 19, RR-5)</i>	Customer Reclass, Growth & Attrition (3) <i>(Ex 3, Sch 15, Atch I; Ex 19, RR-5)</i>	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b><u>Tariff Sales Throughput</u></b>				
2	Residential	40,069,799	(158,693,19)	199,259	40,110,364
3	Residential CAP	3,241,848	(12,839)	-	3,229,009
4	<u>SGS (&lt;1000 Mcf Annually)</u>				
5	Commercial SGS (<1000 Mcf/Yr)	6,576,113	(0)	342	6,576,454
6	Industrial SGS (<1000 Mcf/Yr)	49,432	-	-	49,432
7	Total SGS (<1000 Mcf/Yr)	6,625,545	(0)	342	6,625,886
8	<u>MGS (1000-24999 Mcf Annually)</u>				
9	Commercial MGS (1000-24999 Mcf/Yr)	3,103,180	(0)	380	3,103,561
10	Industrial MGS (1000-24999 Mcf/Yr)	118,903	-	-	118,903
11	Total MGS (1000-24999 Mcf/Yr)	3,222,083	(0)	380	3,222,464
12	<u>LGS (&gt;24999 Mcf Annually)</u>				
13	Commercial LGS (>24999 Mcf/Yr)	167,194	-	-	167,194
14	Industrial LGS (>24999 Mcf/Yr)	4,750	-	-	4,750
15	Total LGS (>24999 Mcf/Yr)	171,944	-	-	171,944
<b>16</b>	<b><u>Tariff Sales Throughput by Customer Class</u></b>				
17	Residential	43,311,647	(171,532)	199,259	43,339,373
18	Commercial	9,846,488	(0)	722	9,847,210
19	Industrial	173,084	-	-	173,084
20	Total Tariff Sales Throughput	53,331,218	(171,532)	199,981	53,359,667
<b>21</b>	<b><u>Transport Throughput</u></b>				
22	Residential	7,136,746	(28,265)	-	7,108,482
23	<u>SGS (&lt;1000 Mcf/Yr)</u>				
24	Commercial SGS (<1000 Mcf/Yr)	3,001,117	-	-	3,001,117
25	Industrial SGS (<1000 Mcf/Yr)	25,492	-	-	25,492
26	Total SGS (<1000 Mcf/Yr)	3,026,609	-	-	3,026,609
27	<u>MGS (1000-24999 Mcf/Yr)</u>				
28	Commercial MGS (1000-24999 Mcf/Yr)	11,775,170	0	-	11,775,170
29	Industrial MGS (1000-24999 Mcf/Yr)	1,207,792	-	-	1,207,792
30	Total MGS (1000-24999 Mcf/Yr)	12,982,962	0	-	12,982,962
31	<u>LGS (&gt;24999 Mcf/Yr)</u>				
32	Commercial LGS (>24999 Mcf/Yr)	6,779,746	-	-	6,779,746
33	Industrial LGS (>24999 Mcf/Yr)	30,638,193	-	-	30,638,193
34	Total LGS (>24999 Mcf/Yr)	37,417,939	-	-	37,417,939
<b>35</b>	<b><u>Transport Throughput by Customer Class</u></b>				
36	Residential	7,136,746	(28,265)	-	7,108,482
37	Commercial	21,556,034	0	-	21,556,034
38	Industrial	31,871,477	-	-	31,871,477
39	Total Transport Throughput	60,564,256	(28,265)	-	60,535,992
<b>40</b>	<b><u>Overall Throughput by Customer Class</u></b>				
41	Residential	50,448,393	(199,797)	199,259	50,447,855
42	Commercial	31,402,521	0	722	31,403,243
43	Industrial	32,044,561	-	-	32,044,561
44	Total Throughput	113,895,475	(199,797)	199,981	113,895,659

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Volumes (Mcf)  
For the 12 Months Ended September 30, 2025

Line No.	Description	Forecasted (1)	Change in Customer Usage (2)	Customer Reclass, Growth & Attrition (3)	Forecasted Adjusted (4)=(1+2+3)
		<i>(Ex 3, Sch 15, Atch M)</i>	<i>(Ex 3, Sch 15, Atch H, Pg 1; Ex 19, RR-5)</i>	<i>(Ex 3, Sch 15, Atch I; Ex 19, RR-5)</i>	
<b>1</b>	<b><u>Tariff Sales Throughput</u></b>				
2	Residential	40,110,364	(202,767.95)	214,773	40,122,369
3	Residential CAP	3,229,009	(16,323)	-	3,212,685
4	<b><u>SGS (&lt;1000 Mcf Annually)</u></b>				
5	Commercial SGS (<1000 Mcf/Yr)	6,576,454	-	370	6,576,824
6	Industrial SGS (<1000 Mcf/Yr)	49,432	-	-	49,432
7	Total SGS (<1000 Mcf/Yr)	6,625,886	-	370	6,626,256
8	<b><u>MGS (1000-24999 Mcf Annually)</u></b>				
9	Commercial MGS (1000-24999 Mcf/Yr)	3,103,561	-	412	3,103,973
10	Industrial MGS (1000-24999 Mcf/Yr)	118,903	-	-	118,903
11	Total MGS (1000-24999 Mcf/Yr)	3,222,464	-	412	3,222,876
12	<b><u>LGS (&gt;24999 Mcf Annually)</u></b>				
13	Commercial LGS (>24999 Mcf/Yr)	167,194	-	-	167,194
14	Industrial LGS (>24999 Mcf/Yr)	4,750	-	-	4,750
15	Total LGS (>24999 Mcf/Yr)	171,944	-	-	171,944
<b>16</b>	<b><u>Tariff Sales Throughput by Customer Class</u></b>				
17	Residential	43,339,373	(219,091)	214,773	43,335,055
18	Commercial	9,847,210	-	782	9,847,992
19	Industrial	173,084	-	-	173,084
20	Total Tariff Sales Throughput	53,359,667	(219,091)	215,555	53,356,130
<b>21</b>	<b><u>Transport Throughput</u></b>				
22	Residential	7,108,482	(35,935)	-	7,072,546
23	<b><u>SGS (&lt;1000 Mcf/Yr)</u></b>				
24	Commercial SGS (<1000 Mcf/Yr)	3,001,117	-	-	3,001,117
25	Industrial SGS (<1000 Mcf/Yr)	25,492	-	-	25,492
26	Total SGS (<1000 Mcf/Yr)	3,026,609	-	-	3,026,609
27	<b><u>MGS (1000-24999 Mcf/Yr)</u></b>				
28	Commercial MGS (1000-24999 Mcf/Yr)	11,775,170	-	-	11,775,170
29	Industrial MGS (1000-24999 Mcf/Yr)	1,207,792	-	-	1,207,792
30	Total MGS (1000-24999 Mcf/Yr)	12,982,962	-	-	12,982,962
31	<b><u>LGS (&gt;24999 Mcf/Yr)</u></b>				
32	Commercial LGS (>24999 Mcf/Yr)	6,779,746	-	-	6,779,746
33	Industrial LGS (>24999 Mcf/Yr)	30,638,193	-	-	30,638,193
34	Total LGS (>24999 Mcf/Yr)	37,417,939	-	-	37,417,939
<b>35</b>	<b><u>Transport Throughput by Customer Class</u></b>				
36	Residential	7,108,482	(35,935)	-	7,072,546
37	Commercial	21,556,034	-	-	21,556,034
38	Industrial	31,871,477	-	-	31,871,477
39	Total Transport Throughput	60,535,992	(35,935)	-	60,500,057
<b>40</b>	<b><u>Overall Throughput by Customer Class</u></b>				
41	Residential	50,447,855	(255,027)	214,773	50,407,601
42	Commercial	31,403,243	-	782	31,404,025
43	Industrial	32,044,561	-	-	32,044,561
44	Total Throughput	113,895,659	(255,027)	215,555	113,856,187

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Adjustment based on Normalized Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Billed Throughput (1) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Normalized (2) Mcf <i>(Ex 3, Sch 15, Atch F; Ex 19, RR-5)</i>	Normalized Adjustment (3)=(2-1) Mcf	Base Rate (4) \$/Mcf	Revenue (5 = 3 x 4) \$
<b>1 Tariff Sales</b>						
2	Residential	37,940,600	39,770,288	1,829,688	3.9608	7,247,029
3	Residential CAP	3,248,605	3,405,269	156,664	3.9608	620,516
4	Commercial SGS (<1000 Mcf/Yr)	6,342,421	6,610,098	267,676	2.7000	722,726
5	Commercial MGS (1000-24999 Mcf/Yr)	3,283,148	3,263,500	(19,648)	2.6914	(52,881)
<b>6 Tariff Sales Summary by Customer Class</b>						
7	Residential	41,189,204	43,175,557	1,986,352		7,867,545
8	Commercial	9,625,569	9,873,598	248,028		669,845
9	Total Tariff Sales Normalization	50,814,774	53,049,154	2,234,381		8,537,390
<b>10 Transport</b>						
11	Residential	6,983,864	7,320,661	336,797	3.9608	1,333,987
12	Commercial SGS (<1000 Mcf/Yr)	2,783,705	2,962,825	179,119	2.7000	483,622
13	Commercial MGS (1000-24999 Mcf/Yr)	11,009,364	11,482,214	472,850	2.6914	1,272,628
<b>14 Transport Summary by Customer Class</b>						
15	Residential	6,983,864	7,320,661	336,797		1,333,987
16	Commercial	13,793,070	14,445,039	651,969		1,756,250
17	Total Transport Normalization	20,776,933	21,765,700	988,766		3,090,237
<b>18 Summary by Customer Class</b>						
19	Residential	48,173,068	50,496,218	2,323,150		9,201,532
20	Commercial	23,418,639	24,318,636	899,997		2,426,095
21	Total Normalization	71,591,707	74,814,854	3,223,147		11,627,627

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Net Customer Change Calculation

Line No.	Period	Residential Accounts		Commercial Accounts	
		8/31/2023 <i>(Ex 3, Sch 15, Atch N)</i>	9/30/2018 <i>(HTY 2018 Rate Case)</i>	8/31/2023 <i>(Ex 3, Sch 15, Atch N)</i>	9/30/2018 <i>(HTY 2018 Rate Case)</i>
1	September	584,552	577,729	49,114	45,871
2	October	586,001	575,037	49,316	45,782
3	November	587,695	579,797	49,568	46,032
4	December	589,117	580,185	49,711	46,099
5	January	589,116	580,006	49,719	46,104
6	February	589,451	579,738	49,736	46,045
7	March	589,959	580,984	49,709	46,082
8	April	588,374	579,531	49,586	46,008
9	May	585,732	578,443	49,436	45,860
10	June	584,873	576,647	49,341	45,732
11	July	583,523	578,092	49,236	45,727
12	August	582,972	576,979	49,131	45,636
13	Average Customer Count	586,780	578,597	49,467	45,915
	<sup>1</sup> Adjustment for 2019 Customer Shift	586,780	575,053	49,467	49,459
	<u>Estimated Volume Revenue Adjustment</u>				
14	Change in Average Customers	11,727		8	
		<u>Residential</u>		<u>Commercial SGS*</u>	<u>Commercial MGS*</u>
15	Annual Change	2,385		1.80	0
16	Normal Volume per Customer (Mcf/Yr)	83.9		190.0	1914.3
17	Estimated Load Growth (Mcf)	200,051		342	380
18	Delivery Rate Per Mcf	\$ 3.9608		\$ 2.7000	\$ 2.6914
19	Total Rate Per Mcf	\$ 8.7999		\$ 7.4214	\$ 7.1500
20	Base Rate Revenue Adjustment	\$ 792,362		\$ 923	\$ 1,023
21	Total Volume Revenue Adjustment	\$ 1,760,431		\$ 2,538	\$ 2,717
	<u>Estimated Customer Charge Revenue Adjustment</u>				
22	Annual Number of Bills	28,620		22	2
23	Customer Charge	14,2372		\$ 19.6359	\$ 83.4348
24	Customer Charge Revenue Adjustment	\$ 407,469		\$ 423	\$ 199

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Summary of Adjustments to Annualize Volumes for Customer Changes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Growth & Attrition (1) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.LRR.5)</i>	Rate Schedule Change (2) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.LRR.5)</i>
<b>1 Tariff Sales Volume Change</b>			
2	Residential	200,051	99,459
3	Residential CAP	-	(163,421)
4	Commercial SGS (<1000 Mcf/Yr)	342	(34,326)
5	Commercial MGS (1000-24999 Mcf/Yr)	380	(160,700)
6	Commercial LGS (>24999 Mcf/Yr)		(26,053)
7	Industrial SGS (<1000 Mcf/Yr)		7,109
8	Industrial MGS (1000-24999 Mcf/Yr)		(43,733)
9	Industrial LGS (>24999 Mcf/Yr)		(73,572)
<b>10 Tariff Sales Summary by Customer Class</b>			
11	Residential	200,051	(63,961)
12	Commercial	722	(221,079)
13	Industrial	-	(110,196)
14	Total Tariff Sales Volume Change	200,773	(395,237)
<b>15 Transport Volume Change</b>			
16	Residential	-	(183,915)
17	Commercial SGS (<1000 Mcf/Yr)	-	38,292
18	Commercial MGS (1000-24999 Mcf/Yr)	-	292,956
19	Commercial LGS (>24999 Mcf/Yr)		42,402
20	Industrial SGS (<1000 Mcf/Yr)		(17,883)
21	Industrial MGS (1000-24999 Mcf/Yr)		(53,507)
22	Industrial LGS (>24999 Mcf/Yr)		171,976
<b>23 Transport Summary by Customer Class</b>			
24	Residential	-	(183,915)
25	Commercial	-	373,651
26	Industrial	-	100,585
27	Total Transport Volume Change	-	290,321
<b>28 Overall Summary by Customer Class</b>			
29	Residential	200,051	(247,876)
30	Commercial	722	152,572
31	Industrial	-	(9,611)
32	Total Volume Change	200,773	(104,916)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Summary of Adjustments to Annualize Volumes for Customer Changes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Growth & Attrition	Rate Schedule Change
		(1)	(2)
		Mcf	Mcf
		<i>(Ex 3, Sch 15, Atch F; Ex VI.LRR.5)</i>	<i>(Ex 3, Sch 15, Atch F; Ex VI.LRR.5)</i>
<b>1</b>	<b>Tariff Sales Volume Change</b>		
2	Residential	199,259	-
3	Residential CAP	-	-
4	Commercial SGS (<1000 Mcf/Yr)	342	-
5	Commercial MGS (1000-24999 Mcf/Yr)	380	-
6	Commercial LGS (>24999 Mcf/Yr)		-
7	Industrial SGS (<1000 Mcf/Yr)		-
8	Industrial MGS (1000-24999 Mcf/Yr)		-
9	Industrial LGS (>24999 Mcf/Yr)		-
<b>10</b>	<b>Tariff Sales Summary by Customer Class</b>		
11	Residential	199,259	-
12	Commercial	722	-
13	Industrial	-	-
14	Total Tariff Sales Volume Change	199,981	-
<b>15</b>	<b>Transport Volume Change</b>		
16	Residential	-	-
17	Commercial SGS (<1000 Mcf/Yr)	-	-
18	Commercial MGS (1000-24999 Mcf/Yr)	-	-
19	Commercial LGS (>24999 Mcf/Yr)		-
20	Industrial SGS (<1000 Mcf/Yr)		-
21	Industrial MGS (1000-24999 Mcf/Yr)		-
22	Industrial LGS (>24999 Mcf/Yr)		-
<b>23</b>	<b>Transport Summary by Customer Class</b>		
24	Residential	-	-
25	Commercial	-	-
26	Industrial	-	-
27	Total Transport Volume Change	-	-
<b>28</b>	<b>Overall Summary by Customer Class</b>		
29	Residential	199,259	-
30	Commercial	722	-
31	Industrial	-	-
32	Total Volume Change	199,981	-

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Summary of Adjustments to Annualize Volumes for Customer Changes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Growth & Attrition (1) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.I.R.R.5)</i>	Rate Schedule Change (2) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.I.R.R.5)</i>
<b>1 Tariff Sales Volume Change</b>			
2	Residential	214,773	-
3	Residential CAP	-	-
4	Commercial SGS (<1000 Mcf/Yr)	370	-
5	Commercial MGS (1000-24999 Mcf/Yr)	412	-
6	Commercial LGS (>24999 Mcf/Yr)	-	-
7	Industrial SGS (<1000 Mcf/Yr)	-	-
8	Industrial MGS (1000-24999 Mcf/Yr)	-	-
9	Industrial LGS (>24999 Mcf/Yr)	-	-
<b>10 Tariff Sales Summary by Customer Class</b>			
11	Residential	214,773	-
12	Commercial	782	-
13	Industrial	-	-
14	Total Tariff Sales Volume Change	215,555	-
<b>15 Transport Volume Change</b>			
16	Residential	-	-
17	Commercial SGS (<1000 Mcf/Yr)	-	-
18	Commercial MGS (1000-24999 Mcf/Yr)	-	-
19	Commercial LGS (>24999 Mcf/Yr)	-	-
20	Industrial SGS (<1000 Mcf/Yr)	-	-
21	Industrial MGS (1000-24999 Mcf/Yr)	-	-
22	Industrial LGS (>24999 Mcf/Yr)	-	-
<b>23 Transport Summary by Customer Class</b>			
24	Residential	-	-
25	Commercial	-	-
26	Industrial	-	-
27	Total Transport Volume Change	-	-
<b>28 Overall Summary by Customer Class</b>			
29	Residential	214,773	-
30	Commercial	782	-
31	Industrial	-	-
32	Total Volume Change	215,555	-

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Adjustment to Eliminate Off-System Sales and Sales for Resale  
For the 12 Months Ended August 31, 2023

Line No.	Account Number	Description	Adjustment
			\$
1	495	Off-System Sales Revenue	(17,609,894)
2	803	Off-System Sales Gas Cost	17,609,894
3	483	Sales for Resale Revenue	(5,548,052)
4	803	Sales for Resale Gas Cost	5,548,052

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Elimination of Unbilled  
For the 12 Months Ended August 31, 2023

Line No.	Account Number	Description	Adjustment
1	<b><u>Elimination of Unbilled</u></b>		
2	<b>Revenue Adjustment \$</b>		
3	480 Residential		2,558,144
4	481 Commercial & Industrial		621,529
5	489.3 Transportation		(297,495)
6	Total Unbilled Revenue Adjustment		2,882,178
7	<b>Gas Cost Adjustment \$</b>		
8	480 Residential		2,451,238
9	481 Commercial & Industrial		663,289
10	489.3 Transportation		(37,671)
11	Total Unbilled Gas Cost Adjustment		3,076,856
12	<b>Volume Adjustment (Mcf)</b>		
13	480 Residential		309,486
14	481 Commercial & Industrial		189,879
15	489.3 Transportation		253,423
16	Total Unbilled Volume Adjustment		752,788
17	<b><u>Elimination of Large Customer Unbilled (Cycle 22)</u></b>		
18	<b>Revenue Adjustment \$</b>		
19	480 Residential		3,191
20	481 Commercial & Industrial		148,637
21	489.3 Transportation		448,373
22	Total Cycle 22 Revenue Adjustment		600,202
23	<b>Gas Cost Adjustment \$</b>		
24	480 Residential		-
25	481 Commercial & Industrial		134,990
26	489.3 Transportation		72,548
27	Total Cycle 22 Gas Cost Adjustment		207,538
28	<b>Volume Adjustment (Mcf)</b>		
29	480 Residential		-
30	481 Commercial & Industrial		(98,971)
31	489.3 Transportation		116,076
32	Total Cycle 22 Volume Adjustment		17,105
33	<b><u>Total Elimination of Unbilled and Cycle 22</u></b>		
34	<b>Revenue Adjustment \$</b>		
35	480 Residential		2,561,336
36	481 Commercial & Industrial		770,166
37	489.3 Transportation		150,878
38	Total Unbilled/Cycle 22 Revenue Adjustment		3,482,380
39	<b>Gas Cost Adjustment \$</b>		
40	480 Residential		2,451,238
41	481 Commercial & Industrial		798,279
42	489.3 Transportation		34,877
43	Total Unbilled/Cycle 22 Gas Cost Adjustment		3,284,394
44	<b>Volume Adjustment (Mcf)</b>		
45	480 Residential		309,486
46	481 Commercial & Industrial		90,908
47	489.3 Transportation		369,499
48	Total Unbilled/Cycle 22 Volume Adjustment		769,893

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Calculation of Late Fees

Line No.	Description	Gross Distribution	Late Fees	Late Fees %	Reference
		Revenue		Gross Revenue	
		(1)	(2)	(3)=(2 / 1)	
		\$	\$	%	
		<i>(Ex.3, Sch 15, Atch C)</i>	<i>(Ex.3, Sch 15, Atch C)</i>		
1	Actual HTY	857,501,313	5,905,718	0.69%	Actual Late Fees / Actual Gross Distribution Revenue*
2	Adjusted HTY	705,861,621	4,861,356	0.69%	Actual HTY Late Fees % of Gross Revenue X Adjusted HTY Gross Distribution Revenue
3	FTY	727,730,008	5,011,966	0.69%	Actual HTY Late Fees % of Gross Revenue X FTY Gross Distribution Revenue
4	FPFTY Present	730,903,473	5,033,823	0.69%	Actual HTY Late Fees % of Gross Revenue X FPFTY at Present Rates Gross Distribution Revenue
5	FPFTY Proposed	876,153,492	5,964,396	0.68%	Actual HTY Late Fees % of Gross Revenue X FPFTY at Proposed Rates Gross Distribution Revenue

\*Gross Distribution Revenue is comprised of reported Gross Revenues in FERC 480, 481, 489.3 - Residential, Commercial & Industrial Gas Sales & Transport

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Gathering Projection

Line No.	Measure	Type	HTY	FTY	FPFTY
1	Volume (Mcf)				
2	Total Traditional/Non-Traditional		<u>28,158,210</u>	<u>27,498,287</u>	<u>27,442,713</u>
3	Total		28,158,210	27,498,287	27,442,713
4	Revenue (\$)				
5	FERC Acct 495		(361,036)	(43,115)	(199,012)
6	FERC Acct 489.1		<u>7,157,698</u>	<u>6,839,777</u>	<u>6,995,675</u>
7	Total (Ex 3, Sch 15, Atch C)		6,796,662	6,796,662	6,796,662

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity (1) \$/Mcf	AVC Cap (2) \$/Mcf	GCA (3) \$/Mcf	Commodity (4) \$/Mcf	Gas Cost (5)=(1+2+3+4) \$/Mcf	Billed Volumes (6) Mcf	Total Gas Cost (7)=(5 * 6) \$
<b>1 Residential Sales</b>								
2	September 2022	1.0335	0.6869	0.1301	8.2931	10.1436	1,166,990	11,837,481
3	October	1.0253	0.7133	0.3482	7.5072	9.5940	2,513,655	24,116,005
4	November	1.0253	0.7133	0.3482	7.5072	9.5940	4,111,927	39,449,824
5	December	1.0253	0.7133	0.3482	7.5072	9.5940	7,068,598	67,816,125
6	January 2023	1.0310	0.7133	0.3936	6.0939	8.2318	6,344,289	52,224,919
7	February	1.0310	0.7133	0.3936	6.0939	8.2318	5,264,371	43,335,252
8	March	1.0310	0.7133	0.3936	6.0939	8.2318	5,284,802	43,503,432
9	April	1.0310	0.7133	0.3936	1.9745	4.1124	2,604,948	10,712,589
10	May	1.0310	0.7133	0.3936	1.9745	4.1124	1,525,407	6,273,084
11	June	1.0310	0.7133	0.3936	1.9745	4.1124	695,386	2,859,703
12	July	1.0310	0.7133	0.3936	0.7262	2.8641	706,585	2,023,729
13	August 2023	1.0310	0.7133	0.3936	0.7262	2.8641	653,643	1,872,098
14	Total					8.0659	37,940,600	306,024,242
<b>15 Commercial SGS Sales</b>								
16	September 2022	1.0335	0.6279	0.1301	8.2931	10.0846	185,484	1,870,531
17	October	1.0253	0.6578	0.3482	7.5072	9.5385	371,050	3,539,259
18	November	1.0253	0.6578	0.3482	7.5072	9.5385	649,541	6,195,647
19	December	1.0253	0.6578	0.3482	7.5072	9.5385	1,173,488	11,193,319
20	January 2023	1.0310	0.6578	0.3936	6.0939	8.1763	1,128,478	9,226,771
21	February	1.0310	0.6578	0.3936	6.0939	8.1763	920,487	7,526,181
22	March	1.0310	0.6578	0.3936	6.0939	8.1763	901,742	7,372,915
23	April	1.0310	0.6578	0.3936	1.9745	4.0569	476,559	1,933,353
24	May	1.0310	0.6578	0.3936	1.9745	4.0569	199,528	809,465
25	June	1.0310	0.6578	0.3936	1.9745	4.0569	116,488	472,582
26	July	1.0310	0.6578	0.3936	0.7262	2.8086	110,317	309,836
27	August 2023	1.0310	0.6578	0.3936	0.7262	2.8086	109,259	306,864
28	Total					8.0027	6,342,421	50,756,724
<b>29 Industrial SGS Sales</b>								
30	September 2022	1.0335	0.6279	0.1301	8.2931	10.0846	618	6,234
31	October	1.0253	0.6578	0.3482	7.5072	9.5385	1,143	10,903
32	November	1.0253	0.6578	0.3482	7.5072	9.5385	2,430	23,182
33	December	1.0253	0.6578	0.3482	7.5072	9.5385	7,538	71,905
34	January 2023	1.0310	0.6578	0.3936	6.0939	8.1763	9,294	75,994
35	February	1.0310	0.6578	0.3936	6.0939	8.1763	8,053	65,843
36	March	1.0310	0.6578	0.3936	6.0939	8.1763	6,708	54,844
37	April	1.0310	0.6578	0.3936	1.9745	4.0569	3,855	15,640
38	May	1.0310	0.6578	0.3936	1.9745	4.0569	1,544	6,262
39	June	1.0310	0.6578	0.3936	1.9745	4.0569	203	823
40	July	1.0310	0.6578	0.3936	0.7262	2.8086	292	821
41	August 2023	1.0310	0.6578	0.3936	0.7262	2.8086	644	1,809
42	Total					7.8979	42,323	334,259
<b>43 Commercial MGS Sales</b>								
44	September 2022	1.0335	0.4482	0.1301	8.2931	9.9049	156,549	1,550,606
45	October	1.0253	0.4543	0.3482	7.5072	9.3350	239,799	2,238,526
46	November	1.0253	0.4543	0.3482	7.5072	9.3350	312,976	2,921,634
47	December	1.0253	0.4543	0.3482	7.5072	9.3350	563,972	5,264,679
48	January 2023	1.0310	0.4543	0.3936	6.0939	7.9728	526,931	4,201,112
49	February	1.0310	0.4543	0.3936	6.0939	7.9728	414,485	3,304,603
50	March	1.0310	0.4543	0.3936	6.0939	7.9728	417,781	3,330,888
51	April	1.0310	0.4543	0.3936	1.9745	3.8534	243,884	939,784
52	May	1.0310	0.4543	0.3936	1.9745	3.8534	133,216	513,333
53	June	1.0310	0.4543	0.3936	1.9745	3.8534	91,925	354,225
54	July	1.0310	0.4543	0.3936	0.7262	2.6051	94,250	245,530
55	August 2023	1.0310	0.4543	0.3936	0.7262	2.6051	87,379	227,632
56	Total					7.6428	3,283,148	25,092,552

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity	AVC Cap	GCA	Commodity	Gas Cost	Billed Volumes	Total Gas Cost
		(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)=(5 * 6)
		\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	Mcf	\$
<b>1</b>	<b><u>Industrial MGS Sales</u></b>							
2	September 2022	1.0335	0.4482	0.1301	8.2931	9.9049	18,673	184,950
3	October	1.0253	0.4543	0.3482	7.5072	9.3350	17,841	166,549
4	November	1.0253	0.4543	0.3482	7.5072	9.3350	16,270	151,878
5	December	1.0253	0.4543	0.3482	7.5072	9.3350	22,417	209,267
6	January 2023	1.0310	0.4543	0.3936	6.0939	7.9728	17,894	142,665
7	February	1.0310	0.4543	0.3936	6.0939	7.9728	16,983	135,401
8	March	1.0310	0.4543	0.3936	6.0939	7.9728	18,863	150,394
9	April	1.0310	0.4543	0.3936	1.9745	3.8534	7,943	30,609
10	May	1.0310	0.4543	0.3936	1.9745	3.8534	9,842	37,926
11	June	1.0310	0.4543	0.3936	1.9745	3.8534	3,847	14,824
12	July	1.0310	0.4543	0.3936	0.7262	2.6051	4,661	12,141
13	August 2023	1.0310	0.4543	0.3936	0.7262	2.6051	7,402	19,282
14	Total					7.7221	162,636	1,255,887
<b>15</b>	<b><u>Commercial LGS Sales</u></b>							
16	September 2022	1.0335	0.2325	0.1301	8.2931	9.6892	19,663	190,523
17	October	1.0253	0.1975	0.3482	7.5072	9.0782	14,862	134,923
18	November	1.0253	0.1975	0.3482	7.5072	9.0782	29,582	268,549
19	December	1.0253	0.1975	0.3482	7.5072	9.0782	27,542	250,029
20	January 2023	1.0310	0.1975	0.3936	6.0939	7.7160	18,555	143,172
21	February	1.0310	0.1975	0.3936	6.0939	7.7160	17,107	131,997
22	March	1.0310	0.1975	0.3936	6.0939	7.7160	17,087	131,846
23	April	1.0310	0.1975	0.3936	1.9745	3.5966	12,942	46,548
24	May	1.0310	0.1975	0.3936	1.9745	3.5966	8,801	31,652
25	June	1.0310	0.1975	0.3936	1.9745	3.5966	7,969	28,660
26	July	1.0310	0.1975	0.3936	0.7262	2.3483	11,310	26,560
27	August 2023	1.0310	0.1975	0.3936	0.7262	2.3483	7,827	18,380
28	Total					7.2593	193,247	1,402,839
<b>29</b>	<b><u>Industrial LGS Sales</u></b>							
30	September 2022	1.0335	0.2325	0.1301	8.2931	9.6892	7,559	73,243
31	October	1.0253	0.1975	0.3482	7.5072	9.0782	(30)	(275)
32	November	1.0253	0.1975	0.3482	7.5072	9.0782	16,266	147,665
33	December	1.0253	0.1975	0.3482	7.5072	9.0782	11,908	108,099
34	January 2023	1.0310	0.1975	0.3936	6.0939	7.7160	11,555	89,156
35	February	1.0310	0.1975	0.3936	6.0939	7.7160	6,058	46,740
36	March	1.0310	0.1975	0.3936	6.0939	7.7160	10,347	79,834
37	April	1.0310	0.1975	0.3936	1.9745	3.5966	13,921	50,069
38	May	1.0310	0.1975	0.3936	1.9745	3.5966	2,238	8,049
39	June	1.0310	0.1975	0.3936	1.9745	3.5966	3,271	11,764
40	July	1.0310	0.1975	0.3936	0.7262	2.3483	6,198	14,554
41	August 2023	1.0310	0.1975	0.3936	0.7262	2.3483	(10,967)	(25,755)
42	Total					7.7009	78,321	603,144
<b>43</b>	<b><u>Residential CAP Sales</u></b>							
44	September 2022	1.0335	0.6869	0.1301	8.2931	10.1436	85,678	869,087
45	October	1.0253	0.7133	0.3482	7.5072	9.5940	234,745	2,252,146
46	November	1.0253	0.7133	0.3482	7.5072	9.5940	370,692	3,556,420
47	December	1.0253	0.7133	0.3482	7.5072	9.5940	594,841	5,706,903
48	January 2023	1.0310	0.7133	0.3936	6.0939	8.2318	531,538	4,375,517
49	February	1.0310	0.7133	0.3936	6.0939	8.2318	448,546	3,692,344
50	March	1.0310	0.7133	0.3936	6.0939	8.2318	454,223	3,739,069
51	April	1.0310	0.7133	0.3936	1.9745	4.1124	238,757	981,865
52	May	1.0310	0.7133	0.3936	1.9745	4.1124	140,662	578,459
53	June	1.0310	0.7133	0.3936	1.9745	4.1124	56,456	232,169
54	July	1.0310	0.7133	0.3936	0.7262	2.8641	49,151	140,774
55	August 2023	1.0310	0.7133	0.3936	0.7262	2.8641	43,314	124,057
56	Total					8.0800	3,248,605	26,248,810

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity	AVC Cap	BB&A	Gas Cost	Billed Volumes	Total Gas Cost
		(1) \$/Mcf	(2) \$/Mcf	(3) \$/Mcf	(4)=(1+2+3) \$/Mcf	(5) Mcf	(6)=(4 * 5) \$
<b>1 Residential Transport</b>							
2	September 2022	1.0335	0.6869		1.7204	218,224	375,433
3	October	1.0253	0.7133		1.7386	476,762	828,899
4	November	1.0253	0.7133		1.7386	761,205	1,323,432
5	December	1.0253	0.7133		1.7386	1,297,956	2,256,626
6	January 2023	1.0310	0.7133		1.7443	1,167,001	2,035,599
7	February	1.0310	0.7133		1.7443	965,868	1,684,763
8	March	1.0310	0.7133		1.7443	959,323	1,673,347
9	April	1.0310	0.7133		1.7443	488,496	852,083
10	May	1.0310	0.7133		1.7443	283,763	494,968
11	June	1.0310	0.7133		1.7443	126,164	220,068
12	July	1.0310	0.7133		1.7443	124,775	217,644
13	August 2023	1.0310	0.7133		1.7443	114,327	199,421
14	Total				1.7415	6,983,864	12,162,283
<b>15 Commercial SGS Transport</b>							
16	September 2022		0.6279	0.3795	1.0074	52,508	52,896
17	October		0.6578	0.4052	1.0630	104,641	111,233
18	November		0.6578	0.4052	1.0630	183,907	195,493
19	December		0.6578	0.4052	1.0630	367,519	390,672
20	January 2023		0.6578	0.4052	1.0630	353,791	376,080
21	February		0.6578	0.4052	1.0630	308,753	328,204
22	March		0.6578	0.4052	1.0630	294,732	313,300
23	April		0.6578	0.4052	1.0630	170,117	180,835
24	May		0.6578	0.4052	1.0630	105,126	111,749
25	June		0.6578	0.4052	1.0630	59,236	62,968
26	July		0.6578	0.4052	1.0630	43,581	46,327
27	August 2023		0.6578	0.4052	1.0630	43,868	46,632
28	Total				1.0616	2,087,779	2,216,390
<b>29 Industrial SGS Transport</b>							
30	September 2022		0.6279	0.3795	1.0074	8,038	8,097
31	October		0.6578	0.4052	1.0630	1,207	1,283
32	November		0.6578	0.4052	1.0630	4,901	5,210
33	December		0.6578	0.4052	1.0630	4,687	4,983
34	January 2023		0.6578	0.4052	1.0630	3,559	3,783
35	February		0.6578	0.4052	1.0630	2,241	2,383
36	March		0.6578	0.4052	1.0630	2,992	3,180
37	April		0.6578	0.4052	1.0630	2,362	2,511
38	May		0.6578	0.4052	1.0630	12,628	13,424
39	June		0.6578	0.4052	1.0630	(1,448)	(1,539)
40	July		0.6578	0.4052	1.0630	575	611
41	August 2023		0.6578	0.4052	1.0630	1,633	1,736
42	Total				1.0527	43,375	45,661
<b>43 Commercial MGS Transport</b>							
44	September 2022		0.4482	0.3795	0.8277	290,635	240,559
45	October		0.4543	0.4052	0.8595	513,103	441,012
46	November		0.4543	0.4052	0.8595	797,540	685,486
47	December		0.4543	0.4052	0.8595	1,337,499	1,149,580
48	January 2023		0.4543	0.4052	0.8595	1,272,278	1,093,523
49	February		0.4543	0.4052	0.8595	1,110,947	954,859
50	March		0.4543	0.4052	0.8595	1,076,381	925,149
51	April		0.4543	0.4052	0.8595	688,246	591,547
52	May		0.4543	0.4052	0.8595	454,532	390,670
53	June		0.4543	0.4052	0.8595	275,827	237,074
54	July		0.4543	0.4052	0.8595	225,419	193,748
55	August 2023		0.4543	0.4052	0.8595	214,615	184,462
56	Total				0.8584	8,257,023	7,087,669

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity	AVC Cap	BB&A	Gas Cost	Billed Volumes	Total Gas Cost
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)=(4 * 5)
		\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	Mcf	\$
<b>1</b>	<b><u>Industrial MGS Transport</u></b>						
2	September 2022		0.4482	0.3795	0.8277	85,603	70,854
3	October		0.4543	0.4052	0.8595	69,480	59,718
4	November		0.4543	0.4052	0.8595	100,249	86,164
5	December		0.4543	0.4052	0.8595	141,685	121,778
6	January 2023		0.4543	0.4052	0.8595	158,397	136,142
7	February		0.4543	0.4052	0.8595	125,367	107,753
8	March		0.4543	0.4052	0.8595	137,239	117,957
9	April		0.4543	0.4052	0.8595	113,345	97,420
10	May		0.4543	0.4052	0.8595	133,168	114,458
11	June		0.4543	0.4052	0.8595	62,225	53,483
12	July		0.4543	0.4052	0.8595	55,356	47,578
13	August 2023		0.4543	0.4052	0.8595	79,184	68,059
14	Total				0.8573	1,261,299	1,081,364
<b>15</b>	<b><u>Commercial LGS Transport</u></b>						
16	September 2022		0.2325	0.1226	0.3551	412,499	146,478
17	October		0.1975	0.1388	0.3363	503,770	169,418
18	November		0.1975	0.1388	0.3363	543,515	182,784
19	December		0.1975	0.1388	0.3363	743,007	249,873
20	January 2023		0.1975	0.1388	0.3363	761,528	256,102
21	February		0.1975	0.1388	0.3363	573,867	192,991
22	March		0.1975	0.1388	0.3363	604,458	203,279
23	April		0.1975	0.1388	0.3363	545,854	183,571
24	May		0.1975	0.1388	0.3363	423,703	142,491
25	June		0.1975	0.1388	0.3363	355,726	119,630
26	July		0.1975	0.1388	0.3363	254,881	85,716
27	August 2023		0.1975	0.1388	0.3363	340,802	114,612
28	Total				0.3376	6,063,609	2,046,947
<b>29</b>	<b><u>Industrial LGS Transport</u></b>						
30	September 2022		0.2325	0.1226	0.3551	2,346,871	833,374
31	October		0.1975	0.1388	0.3363	1,673,456	562,783
32	November		0.1975	0.1388	0.3363	2,159,117	726,111
33	December		0.1975	0.1388	0.3363	2,225,973	748,595
34	January 2023		0.1975	0.1388	0.3363	3,126,551	1,051,459
35	February		0.1975	0.1388	0.3363	2,602,795	875,320
36	March		0.1975	0.1388	0.3363	2,973,643	1,000,036
37	April		0.1975	0.1388	0.3363	2,948,947	991,731
38	May		0.1975	0.1388	0.3363	2,823,006	949,377
39	June		0.1975	0.1388	0.3363	2,633,881	885,774
40	July		0.1975	0.1388	0.3363	2,241,750	753,901
41	August 2023		0.1975	0.1388	0.3363	2,710,227	911,449
42	Total				0.3377	30,466,217	10,289,910

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity	AVC Cap	BB&A	Gas Cost	Billed Volumes	Total Gas Cost
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)=(4 * 5)
		\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	Mcf	\$
<b>1</b>	<b>Commercial SGS Transport P1</b>						
2	September 2022	1.0335	0.6279		1.6614	17,503	29,079
3	October	1.0253	0.6578		1.6831	34,880	58,707
4	November	1.0253	0.6578		1.6831	61,302	103,178
5	December	1.0253	0.6578		1.6831	122,506	206,190
6	January 2023	1.0310	0.6578		1.6888	117,930	199,161
7	February	1.0310	0.6578		1.6888	102,918	173,807
8	March	1.0310	0.6578		1.6888	98,244	165,914
9	April	1.0310	0.6578		1.6888	56,706	95,765
10	May	1.0310	0.6578		1.6888	35,042	59,179
11	June	1.0310	0.6578		1.6888	19,745	33,346
12	July	1.0310	0.6578		1.6888	14,527	24,533
13	August 2023	1.0310	0.6578		1.6888	14,623	24,695
14	Total				1.6863	695,926	1,173,554
<b>15</b>	<b>Commercial MGS Transport P1</b>						
16	September 2022	1.0335	0.4482		1.4817	96,878	143,545
17	October	1.0253	0.4543		1.4796	171,034	253,063
18	November	1.0253	0.4543		1.4796	265,847	393,347
19	December	1.0253	0.4543		1.4796	445,833	659,654
20	January 2023	1.0310	0.4543		1.4853	424,093	629,905
21	February	1.0310	0.4543		1.4853	370,316	550,030
22	March	1.0310	0.4543		1.4853	358,794	532,916
23	April	1.0310	0.4543		1.4853	229,415	340,750
24	May	1.0310	0.4543		1.4853	151,511	225,039
25	June	1.0310	0.4543		1.4853	91,942	136,562
26	July	1.0310	0.4543		1.4853	75,140	111,605
27	August 2023	1.0310	0.4543		1.4853	71,538	106,256
28	Total				1.4833	2,752,341	4,082,672
<b>29</b>	<b>Commercial LGS Transport P1</b>						
30	September 2022	1.0335	0.2325		1.2660	45,833	58,025
31	October	1.0253	0.1975		1.2228	55,974	68,446
32	November	1.0253	0.1975		1.2228	60,391	73,846
33	December	1.0253	0.1975		1.2228	82,556	100,950
34	January 2023	1.0310	0.1975		1.2285	84,614	103,949
35	February	1.0310	0.1975		1.2285	63,763	78,333
36	March	1.0310	0.1975		1.2285	67,162	82,509
37	April	1.0310	0.1975		1.2285	60,650	74,509
38	May	1.0310	0.1975		1.2285	47,078	57,835
39	June	1.0310	0.1975		1.2285	39,525	48,557
40	July	1.0310	0.1975		1.2285	28,320	34,791
41	August 2023	1.0310	0.1975		1.2285	37,867	46,520
42	Total				1.2294	673,734	828,268

Peoples Natural Gas Company LLC  
 Peoples Natural Gas Division  
 Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
 For the 12 Months Ended August 31, 2023

Line No.	Description	Calculated Gas Cost
		\$
1	Residential Sales Gas Cost	332,273,052
2	Commercial & Industrial Sales Gas Cost	79,445,405
3	Transportation Gas Cost	41,014,718
4	Total	<u>452,733,176</u>
5	Plus:	
6	Unbilled Residential (Exh 3, Sch 15, Atch K)	(2,451,238)
7	Unbilled Commercial & Industrial (Exh 3, Sch 15, Atch K)	(798,279)
8	Unbilled Transportation (Exh 3, Sch 15, Atch K)	(34,877)
9	Line Hit/Gas Lost	
10	Direct Imbalance	159,018
11	Sales For Resale	5,529,998
12	Off-System	17,450,876
13	Total Cost of Gas	<u>\$ 472,588,674</u>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Gas Cost Revenue Per Pro Forma Future Test Year  
For the 12 Months Ended August 31, 2024

Line No.	Description	Total Gas Cost
		\$ <i>(Ex 3, Sch 15, Atch D)</i>
1	<b><u>Sales Gas Cost Summary by Rate Class</u></b>	
2	Residential	203,851,076
3	Commercial/Industrial	45,861,099
4	Total Sales Gas Cost	<u>249,712,176</u>
5	<b><u>Transport Gas Cost Summary by Customer Class</u></b>	
6	Residential	12,664,471
7	Comm/Industrial	29,122,684
8	Total Transport Gas Cost	<u>41,787,155</u>
9	Total Gas Cost (Ex 3, Sch 15, Atch C)	<u><u>291,499,330</u></u>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Gas Cost Revenue Per Pro Forma Future Test Year  
For the 12 Months Ended September 30, 2025

<u>Line No.</u>	<u>Description</u>	<u>Total Gas Cost</u>
		\$
		<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b><u>Sales Gas Cost Summary by Rate Class</u></b>	
2	Residential	203,830,763
3	Commercial/Industrial	<u>45,864,643</u>
4	Total Sales Gas Cost	249,695,405
<b>5</b>	<b><u>Transport Gas Cost Summary by Customer Class</u></b>	
6	Residential	12,600,449
7	Comm/Industrial	<u>29,122,684</u>
8	Total Transport Gas Cost	41,723,133
9	Total Gas Cost (Ex 3, Sch 15, Atch C)	<u><u>291,418,538</u></u>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
		(Ex 19, RR-4)			(Ex 3, Sch 15, Arch M)			
1	<b>Residential Sales (Non-Cap)</b>							
2	Rider USP							
3	September 2022				1,166,990	0.9365	1,092,886	1,092,886
4	October				2,513,655	0.8933	2,245,448	2,245,448
5	November				4,111,927	0.8933	3,673,184	3,673,184
6	December				7,068,598	0.8933	6,314,378	6,314,378
7	January 2023				6,344,289	0.7668	4,864,801	4,864,801
8	February				5,264,371	0.7668	4,036,720	4,036,720
9	March				5,284,802	0.7668	4,052,386	4,052,386
10	April				2,604,948	0.2632	685,622	685,622
11	May				1,525,407	0.2632	401,487	401,487
12	June				695,386	0.2632	183,025	183,025
13	July				706,585	0.1475	104,221	104,221
14	August 2023				653,643	0.1475	96,412	96,412
15	Total Residential Sales (Non-Cap) Rider USP				37,940,600	0.7314	27,750,572	27,750,572
16	Gas Procurement Charge							
17	September 2022				1,166,990	0.0801	93,476	93,476
18	October				2,513,655	0.0865	217,431	217,431
19	November				4,111,927	0.0865	355,682	355,682
20	December				7,068,598	0.0865	611,434	611,434
21	January 2023				6,344,289	0.0865	548,781	548,781
22	February				5,264,371	0.0865	455,368	455,368
23	March				5,284,802	0.0865	457,135	457,135
24	April				2,604,948	0.0865	225,328	225,328
25	May				1,525,407	0.0865	131,948	131,948
26	June				695,386	0.0865	60,151	60,151
27	July				706,585	0.0865	61,120	61,120
28	August 2023				653,643	0.0865	56,540	56,540
29	Total Residential Sales (Non-Cap) Gas Procurement Charge				37,940,600	0.0863	3,274,393	3,274,393
30	Merchant Function Charge							
31	September 2022				1,166,990	0.2354	274,709	274,709
32	October				2,513,655	0.2174	546,469	546,469
33	November				4,111,927	0.2174	893,933	893,933
34	December				7,068,598	0.2174	1,536,713	1,536,713
35	January 2023				6,344,289	0.1840	1,167,349	1,167,349
36	February				5,264,371	0.1840	968,644	968,644
37	March				5,284,802	0.1840	972,404	972,404
38	April				2,604,948	0.0831	216,471	216,471
39	May				1,525,407	0.0831	126,761	126,761
40	June				695,386	0.0831	57,787	57,787
41	July				706,585	0.0526	37,166	37,166
42	August 2023				653,643	0.0526	34,382	34,382
43	Total Residential Sales (Non-Cap) Merchant Function Charge				37,940,600	0.1801	6,832,788	6,832,788
44	DSIC Rider							
45	September 2022	469,768	0.0000	-	1,166,990	0.0000	-	-
46	October	472,221	0.0000	-	2,513,655	0.0000	-	-
47	November	474,326	0.0000	-	4,111,927	0.0000	-	-
48	December	475,037	0.0000	-	7,068,598	0.0000	-	-
49	January 2023	475,070	0.0000	-	6,344,289	0.0000	-	-
50	February	475,870	0.0000	-	5,264,371	0.0000	-	-
51	March	476,371	0.0000	-	5,284,802	0.0000	-	-
52	April	475,448	0.0000	-	2,604,948	0.0000	-	-
53	May	474,067	0.0000	-	1,525,407	0.0000	-	-
54	June	473,972	0.0000	-	695,386	0.0000	-	-
55	July	473,785	0.7250	343,494	706,585	0.2124	150,057	493,552
56	August 2023	473,735	0.7250	343,458	653,643	0.2124	138,814	482,272
57	Total Residential Sales (Non-Cap) DSIC Rider	5,689,670	0.1207	686,952	37,940,600	0.0076	288,871	975,823
58	TRS Rider							
59	September 2022	469,768	(1.0321)	(484,845)	1,166,990	(0.2819)	(329,005)	(813,850)
60	October	472,221	(1.0321)	(487,377)	2,513,655	(0.2819)	(708,664)	(1,196,041)
61	November	474,326	(1.0321)	(489,550)	4,111,927	(0.2819)	(1,159,258)	(1,648,808)
62	December	475,037	(1.0321)	(490,284)	7,068,598	(0.2819)	(1,992,820)	(2,483,103)
63	January 2023	475,070	(1.0321)	(490,318)	6,344,289	(0.2819)	(1,788,619)	(2,278,936)
64	February	475,870	(1.0321)	(491,143)	5,264,371	(0.2819)	(1,484,162)	(1,975,305)
65	March	476,371	(1.0321)	(491,660)	5,284,802	(0.2819)	(1,489,922)	(1,981,582)
66	April	475,448	(0.9920)	(471,646)	2,604,948	(0.2710)	(705,874)	(1,177,520)
67	May	474,067	(0.9920)	(470,276)	1,525,407	(0.2710)	(413,346)	(883,622)
68	June	473,972	(0.9920)	(470,182)	695,386	(0.2710)	(188,432)	(658,613)
69	July	473,785	(0.9920)	(469,996)	706,585	(0.2710)	(191,466)	(661,462)
70	August 2023	473,735	(0.9920)	(469,947)	653,643	(0.2710)	(177,120)	(647,067)
71	Total Residential Sales (Non-Cap) TRS Rider	5,689,670	(1.0154)	(5,777,223)	37,940,600	(0.2801)	(10,628,687)	(16,405,910)
72	Supplier Choice Rider							
73	September 2022	469,768	(0.0042)	(1,973)				(1,973)
74	October	472,221	(0.0002)	(94)				(94)
75	November	474,326	(0.0002)	(95)				(95)
76	December	475,037	(0.0002)	(95)				(95)
77	January 2023	475,070	(0.0002)	(95)				(95)
78	February	475,870	(0.0002)	(95)				(95)
79	March	476,371	(0.0002)	(95)				(95)
80	April	475,448	(0.0002)	(95)				(95)
81	May	474,067	(0.0002)	(95)				(95)
82	June	473,972	(0.0002)	(95)				(95)
83	July	473,785	(0.0002)	(95)				(95)
84	August 2023	473,735	(0.0002)	(95)				(95)
85	Total Residential Sales (Non-Cap) Supplier Choice Rider	5,689,670	(0.0005)	(3,017)				(3,017)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
					(Ex 3, Sch 15, Atch M)			
		(Ex 19, RR-4)						
1	<b>Residential Sales (Cap)</b>							
2	Cap Credit							
3	September 2022				85,678	(1.1980)	(102,640)	(102,640)
4	October				234,745	(2.3215)	(544,961)	(544,961)
5	November				370,692	(3.1663)	(1,173,714)	(1,173,714)
6	December				594,841	(5.6802)	(3,378,800)	(3,378,800)
7	January 2023				531,538	(8.7735)	(4,663,447)	(4,663,447)
8	February				448,546	(9.8425)	(4,414,806)	(4,414,806)
9	March				454,223	(8.3135)	(3,776,179)	(3,776,179)
10	April				238,757	(8.3337)	(1,989,731)	(1,989,731)
11	May				140,662	(4.2522)	(598,126)	(598,126)
12	June				56,456	(2.0138)	(113,691)	(113,691)
13	July				49,151	(0.9010)	(44,285)	(44,285)
14	August 2023				43,314	(0.5381)	(23,309)	(23,309)
15	Total Residential Sales (Cap) Cap Credit				3,248,605	(6.4100)	(20,823,689)	(20,823,689)
16	Gas Procurement Charge							
17	September 2022				85,678	0.0801	6,863	6,863
18	October				234,745	0.0865	20,305	20,305
19	November				370,692	0.0865	32,065	32,065
20	December				594,841	0.0865	51,454	51,454
21	January 2023				531,538	0.0865	45,978	45,978
22	February				448,546	0.0865	38,799	38,799
23	March				454,223	0.0865	39,290	39,290
24	April				238,757	0.0865	20,653	20,653
25	May				140,662	0.0865	12,167	12,167
26	June				56,456	0.0865	4,883	4,883
27	July				49,151	0.0865	4,252	4,252
28	August 2023				43,314	0.0865	3,747	3,747
29	Total Residential Sales (Cap) Gas Procurement Charge				3,248,605	0.0863	280,456	280,456
30	Merchant Function Charge							
31	September 2022				85,678	0.2354	20,169	20,169
32	October				234,745	0.2174	51,034	51,034
33	November				370,692	0.2174	80,588	80,588
34	December				594,841	0.2174	129,318	129,318
35	January 2023				531,538	0.1840	97,803	97,803
36	February				448,546	0.1840	82,533	82,533
37	March				454,223	0.1840	83,577	83,577
38	April				238,757	0.0831	19,841	19,841
39	May				140,662	0.0831	11,689	11,689
40	June				56,456	0.0831	4,691	4,691
41	July				49,151	0.0526	2,585	2,585
42	August 2023				43,314	0.0526	2,278	2,278
43	Total Residential Sales (Cap) Merchant Function Charge				3,248,605	0.1804	586,107	586,107
44	DSIC Rider							
45	September 2022	30,425	0.0000	-	85,678	0.0000	-	-
46	October	30,035	0.0000	-	234,745	0.0000	-	-
47	November	29,830	0.0000	-	370,692	0.0000	-	-
48	December	30,107	0.0000	-	594,841	0.0000	-	-
49	January 2023	30,262	0.0000	-	531,538	0.0000	-	-
50	February	30,268	0.0000	-	448,546	0.0000	-	-
51	March	30,560	0.0000	-	454,223	0.0000	-	-
52	April	30,461	0.0000	-	238,757	0.0000	-	-
53	May	30,193	0.0000	-	140,662	0.0000	-	-
54	June	29,471	0.0000	-	56,456	0.0000	-	-
55	July	28,625	0.7250	20,753	49,151	0.2124	10,438	31,191
56	August 2023	28,771	0.7250	20,859	43,314	0.2124	9,199	30,058
57	Total Residential Sales (Cap) DSIC Rider	359,008	0.1159	41,612	3,248,605	0.0060	19,637	61,249
58	TRS Rider							
59	September 2022	30,425	(1.0321)	(31,402)	85,678	-0.2819	(24,155)	(55,556)
60	October	30,035	(1.0321)	(30,999)	234,745	-0.2819	(66,181)	(97,180)
61	November	29,830	(1.0321)	(30,787)	370,692	-0.2819	(104,508)	(135,295)
62	December	30,107	(1.0321)	(31,073)	594,841	-0.2819	(167,701)	(198,774)
63	January 2023	30,262	(1.0321)	(31,233)	531,538	-0.2819	(149,854)	(181,088)
64	February	30,268	(1.0321)	(31,239)	448,546	-0.2819	(126,457)	(157,696)
65	March	30,560	(1.0321)	(31,541)	454,223	-0.2819	(128,057)	(159,598)
66	April	30,461	(0.9920)	(30,217)	238,757	-0.2710	(64,697)	(94,914)
67	May	30,193	(0.9920)	(29,952)	140,662	-0.2710	(38,116)	(68,067)
68	June	29,471	(0.9920)	(29,235)	56,456	(0.2710)	(15,298)	(44,533)
69	July	28,625	(0.9920)	(28,396)	49,151	(0.2710)	(13,319)	(41,715)
70	August 2023	28,771	(0.9920)	(28,541)	43,314	(0.2710)	(11,737)	(40,278)
71	Total Residential Sales (Cap) TRS Rider	359,008	(1.0156)	(364,616)	3,248,605	(0.2801)	(910,079)	(1,274,695)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <small>(Ex 3, Sch 15, Arch M)</small>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Commercial SGS Sales</b>								
2 Gas Procurement Charge								
3	September 2022				185,484	0.0801	14,857	14,857
4	October				371,050	0.0865	32,096	32,096
5	November				649,541	0.0865	56,185	56,185
6	December				1,173,488	0.0865	101,507	101,507
7	January 2023				1,128,478	0.0865	97,613	97,613
8	February				920,487	0.0865	79,622	79,622
9	March				901,742	0.0865	78,001	78,001
10	April				476,559	0.0865	41,222	41,222
11	May				199,528	0.0865	17,259	17,259
12	June				116,488	0.0865	10,076	10,076
13	July				110,317	0.0865	9,542	9,542
14	August 2023				109,259	0.0865	9,451	9,451
15	Total Commercial SGS Sales Gas Procurement Charge				6,342,421	0.0863	547,432	547,432
16 Merchant Function Charge								
17	September 2022				185,484	0.0199	3,691	3,691
18	October				371,050	0.0187	6,939	6,939
19	November				649,541	0.0187	12,146	12,146
20	December				1,173,488	0.0187	21,944	21,944
21	January 2023				1,128,478	0.0159	17,943	17,943
22	February				920,487	0.0159	14,636	14,636
23	March				901,742	0.0159	14,338	14,338
24	April				476,559	0.0072	3,431	3,431
25	May				199,528	0.0072	1,437	1,437
26	June				116,488	0.0072	839	839
27	July				110,317	0.0045	496	496
28	August 2023				109,259	0.0045	492	492
29	Total Commercial SGS Sales Merchant Function Charge				6,342,421	0.0155	98,331	98,331
30 DSIC Rider								
31	September 2022	34,548	0.0000	-	185,484	0.0000	-	-
32	October	34,734	0.0000	-	371,050	0.0000	-	-
33	November	34,969	0.0000	-	649,541	0.0000	-	-
34	December	35,068	0.0000	-	1,173,488	0.0000	-	-
35	January 2023	35,082	0.0000	-	1,128,478	0.0000	-	-
36	February	35,060	0.0000	-	920,487	0.0000	-	-
37	March	34,999	0.0000	-	901,742	0.0000	-	-
38	April	34,844	0.0000	-	476,559	0.0000	-	-
39	May	34,692	0.0000	-	199,528	0.0000	-	-
40	June	34,566	0.0000	-	116,488	0.0000	-	-
41	July	34,460	1.0869	37,456	110,317	0.1396	15,395	52,851
42	August 2023	34,377	1.0871	37,370	109,259	0.1396	15,247	52,617
43	Total Commercial SGS Sales DSIC Rider	417,399	0.1793	74,826	6,342,421	0.0048	30,642	105,468
44 TRS Rider								
45	September 2022	34,548	(1.5429)	(53,305)	185,484	(0.1922)	(35,647)	(88,952)
46	October	34,734	(1.5498)	(53,832)	371,050	(0.1922)	(71,310)	(125,142)
47	November	34,969	(1.5498)	(54,195)	649,541	(0.1922)	(124,831)	(179,026)
48	December	35,068	(1.5495)	(54,337)	1,173,488	(0.1922)	(225,525)	(279,862)
49	January 2023	35,082	(1.5488)	(54,335)	1,128,478	(0.1922)	(216,875)	(271,209)
50	February	35,060	(1.5484)	(54,286)	920,487	(0.1922)	(176,902)	(231,188)
51	March	34,999	(1.5479)	(54,177)	901,742	(0.1922)	(173,300)	(227,476)
52	April	34,844	(1.4877)	(51,837)	476,559	(0.1847)	(88,029)	(139,866)
53	May	34,692	(1.4875)	(51,605)	199,528	(0.1847)	(36,856)	(88,462)
54	June	34,566	(1.4870)	(51,400)	116,488	(0.1847)	(21,517)	(72,918)
55	July	34,460	(1.4873)	(51,251)	110,317	(0.1847)	(20,377)	(71,629)
56	August 2023	34,377	(1.4874)	(51,133)	109,259	(0.1847)	(20,182)	(71,315)
57	Total Commercial SGS Sales TRS Rider	417,399	(1.5230)	(635,694)	6,342,421	(0.1910)	(1,211,351)	(1,847,045)
58 Supplier Choice Rider								
59	September 2022	34,548	(0.0042)	(145)				(145)
60	October	34,734	(0.0002)	(7)				(7)
61	November	34,969	(0.0002)	(7)				(7)
62	December	35,068	(0.0002)	(7)				(7)
63	January 2023	35,082	(0.0002)	(7)				(7)
64	February	35,060	(0.0002)	(7)				(7)
65	March	34,999	(0.0002)	(7)				(7)
66	April	34,844	(0.0002)	(7)				(7)
67	May	34,692	(0.0002)	(7)				(7)
68	June	34,566	(0.0002)	(7)				(7)
69	July	34,460	(0.0002)	(7)				(7)
70	August 2023	34,377	(0.0002)	(7)				(7)
71	Total Commercial SGS Sales Supplier Choice Rider	417,399	(0.0005)	(222)				(222)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Industrial SGS Sales</b>								
2	Gas Procurement Charge							
3	September 2022				618	0.0801	50	50
4	October				1,143	0.0865	99	99
5	November				2,430	0.0865	210	210
6	December				7,538	0.0865	652	652
7	January 2023				9,294	0.0865	804	804
8	February				8,053	0.0865	697	697
9	March				6,708	0.0865	580	580
10	April				3,855	0.0865	333	333
11	May				1,544	0.0865	134	134
12	June				203	0.0865	18	18
13	July				292	0.0865	25	25
14	August 2023				644	0.0865	56	56
15	Total Industrial SGS Sales Gas Procurement Charge				42,323	0.0864	3,657	3,657
<b>16 Merchant Function Charge</b>								
17	September 2022				618	0.0199	12	12
18	October				1,143	0.0187	21	21
19	November				2,430	0.0187	45	45
20	December				7,538	0.0187	141	141
21	January 2023				9,294	0.0159	148	148
22	February				8,053	0.0159	128	128
23	March				6,708	0.0159	107	107
24	April				3,855	0.0072	28	28
25	May				1,544	0.0072	11	11
26	June				203	0.0072	1	1
27	July				292	0.0045	1	1
28	August 2023				644	0.0045	3	3
29	Total Industrial SGS Sales Merchant Function Charge				42,323	0.0153	647	647
<b>30 DSIC Rider</b>								
31	September 2022	57	0.0000	-	618	0.0000	-	-
32	October	61	0.0000	-	1,143	0.0000	-	-
33	November	61	0.0000	-	2,430	0.0000	-	-
34	December	63	0.0000	-	7,538	0.0000	-	-
35	January 2023	64	0.0000	-	9,294	0.0000	-	-
36	February	67	0.0000	-	8,053	0.0000	-	-
37	March	64	0.0000	-	6,708	0.0000	-	-
38	April	62	0.0000	-	3,855	0.0000	-	-
39	May	59	0.0000	-	1,544	0.0000	-	-
40	June	55	0.0000	-	203	0.0000	-	-
41	July	54	1.3333	72	292	0.1350	39	111
42	August 2023	53	1.3585	72	644	0.1351	87	159
43	Total Industrial SGS Sales DSIC Rider	720	0.2000	144	42,323	0.0030	126	270
<b>44 TRS Rider</b>								
45	September 2022	57	(2.0230)	(115)	618	(0.1813)	(112)	(227)
46	October	61	(1.8437)	(112)	1,143	(0.1858)	(212)	(325)
47	November	61	(1.8203)	(111)	2,430	(0.1877)	(456)	(567)
48	December	63	(1.8303)	(115)	7,538	(0.1893)	(1,427)	(1,542)
49	January 2023	64	(1.8462)	(118)	9,294	(0.1896)	(1,762)	(1,880)
50	February	67	(1.8273)	(122)	8,053	(0.1891)	(1,522)	(1,645)
51	March	64	(1.8240)	(117)	6,708	(0.1882)	(1,262)	(1,379)
52	April	62	(1.7435)	(108)	3,855	(0.1810)	(698)	(806)
53	May	59	(1.7626)	(104)	1,544	(0.1820)	(281)	(385)
54	June	55	(1.8161)	(100)	203	(0.1792)	(36)	(136)
55	July	54	(1.8244)	(99)	292	(0.1785)	(52)	(151)
56	August 2023	53	(1.8588)	(99)	644	(0.1787)	(115)	(214)
57	Total Industrial SGS Sales TRS Rider	720	(1.8340)	(1,320)	42,323	(0.1875)	(7,937)	(9,257)
<b>58 Supplier Choice Rider</b>								
59	September 2022	57	(0.0042)	(0)				(0)
60	October	61	(0.0002)	(0)				(0)
61	November	61	(0.0002)	(0)				(0)
62	December	63	(0.0002)	(0)				(0)
63	January 2023	64	(0.0002)	(0)				(0)
64	February	67	(0.0002)	(0)				(0)
65	March	64	(0.0002)	(0)				(0)
66	April	62	(0.0002)	(0)				(0)
67	May	59	(0.0002)	(0)				(0)
68	June	55	(0.0002)	(0)				(0)
69	July	54	(0.0002)	(0)				(0)
70	August 2023	53	(0.0002)	(0)				(0)
71	Total Industrial SGS Sales Supplier Choice Rider	720	(0.0005)	(0)				(0)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex. 3, Sch. 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<i>(Ex 19, RR-4)</i>								
<b>1</b>	<b>Commercial MGS Sales</b>							
2	Gas Procurement Charge							
3	September 2022				156,549	0.0801	12,540	12,540
4	October				239,799	0.0865	20,743	20,743
5	November				312,976	0.0865	27,072	27,072
6	December				563,972	0.0865	48,784	48,784
7	January 2023				526,931	0.0865	45,579	45,579
8	February				414,485	0.0865	35,853	35,853
9	March				417,781	0.0865	36,138	36,138
10	April				243,884	0.0865	21,096	21,096
11	May				133,216	0.0865	11,523	11,523
12	June				91,925	0.0865	7,952	7,952
13	July				94,250	0.0865	8,153	8,153
14	August 2023				87,379	0.0865	7,558	7,558
15	Total Commercial MGS Sales Gas Procurement Charge				3,283,148	0.0862	282,990	282,990
16	Merchant Function Charge							
17	September 2022				156,549	0.0199	3,115	3,115
18	October				239,799	0.0187	4,484	4,484
19	November				312,976	0.0187	5,853	5,853
20	December				563,972	0.0187	10,546	10,546
21	January 2023				526,931	0.0159	8,378	8,378
22	February				414,485	0.0159	6,590	6,590
23	March				417,781	0.0159	6,643	6,643
24	April				243,884	0.0072	1,756	1,756
25	May				133,216	0.0072	959	959
26	June				91,925	0.0072	662	662
27	July				94,250	0.0045	424	424
28	August 2023				87,379	0.0045	393	393
29	Total Commercial MGS Sales Merchant Function Charge				3,283,148	0.0152	49,804	49,804
30	DSIC Rider							
31	September 2022	1,683	0.0000	-	156,549	0.0000	-	-
32	October	1,730	0.0000	-	239,799	0.0000	-	-
33	November	1,765	0.0000	-	312,976	0.0000	-	-
34	December	1,754	0.0000	-	563,972	0.0000	-	-
35	January 2023	1,739	0.0000	-	526,931	0.0000	-	-
36	February	1,727	0.0000	-	414,485	0.0000	-	-
37	March	1,740	0.0000	-	417,781	0.0000	-	-
38	April	1,727	0.0000	-	243,884	0.0000	-	-
39	May	1,661	0.0000	-	133,216	0.0000	-	-
40	June	1,648	0.0000	-	91,925	0.0000	-	-
41	July	1,648	4.7169	7,774	94,250	0.1391	13,112	20,886
42	August 2023	1,636	4.7149	7,714	87,379	0.1391	12,156	19,870
43	Total Commercial MGS Sales DSIC Rider	20,458	0.7570	15,487	3,283,148	0.0077	25,268	40,755
44	TRS Rider							
45	September 2022	1,683	(6.6802)	(11,243)	156,549	(0.1916)	(29,990)	(41,233)
46	October	1,730	(6.6927)	(11,578)	239,799	(0.1916)	(45,939)	(57,517)
47	November	1,765	(6.6817)	(11,793)	312,976	(0.1916)	(59,957)	(71,751)
48	December	1,754	(6.6802)	(11,717)	563,972	(0.1916)	(108,041)	(119,758)
49	January 2023	1,739	(6.6801)	(11,617)	526,931	(0.1916)	(100,945)	(112,561)
50	February	1,727	(6.6808)	(11,538)	414,485	(0.1916)	(79,403)	(90,941)
51	March	1,740	(6.7000)	(11,658)	417,781	(0.1916)	(80,035)	(91,693)
52	April	1,727	(6.4480)	(11,136)	243,884	(0.1841)	(44,906)	(56,042)
53	May	1,661	(6.4546)	(10,721)	133,216	(0.1841)	(24,529)	(35,250)
54	June	1,648	(6.4616)	(10,649)	91,925	(0.1841)	(16,926)	(27,575)
55	July	1,648	(6.4541)	(10,636)	94,250	(0.1841)	(17,354)	(27,990)
56	August 2023	1,636	(6.4512)	(10,554)	87,379	(0.1841)	(16,089)	(26,643)
57	Total Commercial MGS Sales TRS Rider	20,458	(6.5911)	(134,840)	3,283,148	(0.1901)	(624,114)	(758,955)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
					(Ex 3, Sch 15, Arch M)			
<b>1</b>	<b>Industrial MGS Sales</b>							
2	Gas Procurement Charge							
3	September 2022				18,673	0.0801	1,496	1,496
4	October				17,841	0.0865	1,543	1,543
5	November				16,270	0.0865	1,407	1,407
6	December				22,417	0.0865	1,939	1,939
7	January 2023				17,894	0.0865	1,548	1,548
8	February				16,983	0.0865	1,469	1,469
9	March				18,863	0.0865	1,632	1,632
10	April				7,943	0.0865	687	687
11	May				9,842	0.0865	851	851
12	June				3,847	0.0865	333	333
13	July				4,661	0.0865	403	403
14	August 2023				7,402	0.0865	640	640
15	Total Industrial MGS Sales Gas Procurement Charge				162,636	0.0858	13,949	13,949
16	Merchant Function Charge							
17	September 2022				18,673	0.0199	372	372
18	October				17,841	0.0187	334	334
19	November				16,270	0.0187	304	304
20	December				22,417	0.0187	419	419
21	January 2023				17,894	0.0159	285	285
22	February				16,983	0.0159	270	270
23	March				18,863	0.0159	300	300
24	April				7,943	0.0072	57	57
25	May				9,842	0.0072	71	71
26	June				3,847	0.0072	28	28
27	July				4,661	0.0045	21	21
28	August 2023				7,402	0.0045	33	33
29	Total Industrial MGS Sales Merchant Function Charge				162,636	0.0153	2,493	2,493
30	DSIC Rider							
31	September 2022	46	0.0000	-	18,673	0.0000	-	-
32	October	41	0.0000	-	17,841	0.0000	-	-
33	November	39	0.0000	-	16,270	0.0000	-	-
34	December	35	0.0000	-	22,417	0.0000	-	-
35	January 2023	35	0.0000	-	17,894	0.0000	-	-
36	February	35	0.0000	-	16,983	0.0000	-	-
37	March	35	0.0000	-	18,863	0.0000	-	-
38	April	35	0.0000	-	7,943	0.0000	-	-
39	May	33	0.0000	-	9,842	0.0000	-	-
40	June	32	0.0000	-	3,847	0.0000	-	-
41	July	32	5.5859	179	4,661	0.1248	581	760
42	August 2023	31	5.5565	172	7,402	0.1276	945	1,117
43	Total Industrial MGS Sales DSIC Rider	429	0.8182	351	162,636	0.0094	1,526	1,877
44	TRS Rider							
45	September 2022	46	(8.0695)	(371)	18,673	(0.1747)	(3,262)	(3,634)
46	October	41	(7.8471)	(322)	17,841	(0.1761)	(3,142)	(3,463)
47	November	39	(7.8571)	(306)	16,270	(0.1776)	(2,889)	(3,196)
48	December	35	(7.8805)	(276)	22,417	(0.1764)	(3,954)	(4,229)
49	January 2023	35	(7.8805)	(276)	17,894	(0.1735)	(3,105)	(3,381)
50	February	35	(7.8805)	(276)	16,983	(0.1757)	(2,983)	(3,259)
51	March	35	(7.8805)	(276)	18,863	(0.1754)	(3,309)	(3,585)
52	April	35	(7.6624)	(268)	7,943	(0.1640)	(1,303)	(1,571)
53	May	33	(7.6810)	(253)	9,842	(0.1671)	(1,644)	(1,898)
54	June	32	(7.6431)	(245)	3,847	(0.1694)	(651)	(896)
55	July	32	(7.6431)	(245)	4,661	(0.1645)	(767)	(1,011)
56	August 2023	31	(7.6028)	(236)	7,402	(0.1684)	(1,246)	(1,482)
57	Total Industrial MGS Sales TRS Rider	429	(7.8068)	(3,349)	162,636	(0.1737)	(28,256)	(31,605)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
					(Ex. 3, Sch 15, Atch M)			
<b>1 Commercial LGS Sales</b>								
<i>(Ex 19, RR-4)</i>								
2	Gas Procurement Charge							
3	September 2022				19,663	0.0801	1,575	1,575
4	October				14,862	0.0865	1,286	1,286
5	November				29,582	0.0865	2,559	2,559
6	December				27,542	0.0865	2,382	2,382
7	January 2023				18,555	0.0865	1,605	1,605
8	February				17,107	0.0865	1,480	1,480
9	March				17,087	0.0865	1,478	1,478
10	April				12,942	0.0865	1,120	1,120
11	May				8,801	0.0865	761	761
12	June				7,969	0.0865	689	689
13	July				11,310	0.0865	978	978
14	August 2023				7,827	0.0865	677	677
15	Total Commercial LGS Sales Gas Procurement Charge				193,247	0.0858	16,590	16,590
<b>16 Merchant Function Charge</b>								
17	September 2022				19,663	0.0199	391	391
18	October				14,862	0.0187	278	278
19	November				29,582	0.0187	553	553
20	December				27,542	0.0187	515	515
21	January 2023				18,555	0.0159	295	295
22	February				17,107	0.0159	272	272
23	March				17,087	0.0159	272	272
24	April				12,942	0.0072	93	93
25	May				8,801	0.0072	63	63
26	June				7,969	0.0072	57	57
27	July				11,310	0.0045	51	51
28	August 2023				7,827	0.0045	35	35
29	Total Commercial LGS Sales Merchant Function Charge				193,247	0.0149	2,876	2,876
<b>30 DSIC Rider</b>								
31	September 2022	8	0.0000	-	19,663	0.0000	-	-
32	October	6	0.0000	-	14,862	0.0000	-	-
33	November	7	0.0000	-	29,582	0.0000	-	-
34	December	6	0.0000	-	27,542	0.0000	-	-
35	January 2023	6	0.0000	-	18,555	0.0000	-	-
36	February	6	0.0000	-	17,107	0.0000	-	-
37	March	6	0.0000	-	17,087	0.0000	-	-
38	April	6	0.0000	-	12,942	0.0000	-	-
39	May	6	0.0000	-	8,801	0.0000	-	-
40	June	7	0.0000	-	7,969	0.0000	-	-
41	July	6	28.7500	173	11,310	0.1359	1,538	1,710
42	August 2023	6	28.7500	173	7,827	0.1366	1,069	1,242
43	Total Commercial LGS Sales DSIC Rider	76	4.5395	345	193,247	0.0135	2,607	2,952
<b>44 TRS Rider</b>								
45	September 2022	8	(45.3243)	(363)	19,663	(0.1837)	(3,613)	(3,976)
46	October	6	(41.3335)	(248)	14,862	(0.1845)	(2,742)	(2,990)
47	November	7	(41.0484)	(287)	29,582	(0.1868)	(5,524)	(5,812)
48	December	6	(39.3381)	(236)	27,542	(0.1868)	(5,146)	(5,382)
49	January 2023	6	(39.3381)	(236)	18,555	(0.1880)	(3,488)	(3,724)
50	February	6	(39.3381)	(236)	17,107	(0.1880)	(3,216)	(3,452)
51	March	6	(39.3381)	(236)	17,087	(0.1880)	(3,212)	(3,448)
52	April	6	(39.3381)	(236)	12,942	(0.1807)	(2,339)	(2,575)
53	May	6	(39.3381)	(236)	8,801	(0.1807)	(1,590)	(1,826)
54	June	7	(41.0484)	(287)	7,969	(0.1807)	(1,440)	(1,727)
55	July	6	(39.3381)	(236)	11,310	(0.1798)	(2,033)	(2,269)
56	August 2023	6	(39.3381)	(236)	7,827	(0.1807)	(1,414)	(1,650)
57	Total Commercial LGS Sales TRS Rider	76	(40.4408)	(3,074)	193,247	(0.1850)	(35,758)	(38,831)

\*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
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For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
					(Ex.3, Sch.15, Aich M)			
1	<b>Industrial LGS Sales</b>							
2	Gas Procurement Charge							
3	September 2022				7,559	0.0801	605	605
4	October				(30)	0.0865	(3)	(3)
5	November				16,266	0.0865	1,407	1,407
6	December				11,908	0.0865	1,030	1,030
7	January 2023				11,555	0.0865	999	999
8	February				6,058	0.0865	524	524
9	March				10,347	0.0865	895	895
10	April				13,921	0.0865	1,204	1,204
11	May				2,238	0.0865	194	194
12	June				3,271	0.0865	283	283
13	July				6,198	0.0865	536	536
14	August 2023				(10,967)	0.0865	(949)	(949)
15	Total Industrial LGS Sales Gas Procurement Charge				78,321	0.0859	6,726	6,726
16	Merchant Function Charge							
17	September 2022				7,559	0.0199	150	150
18	October				(30)	0.0187	(1)	(1)
19	November				16,266	0.0187	304	304
20	December				11,908	0.0187	223	223
21	January 2023				11,555	0.0159	184	184
22	February				6,058	0.0159	96	96
23	March				10,347	0.0159	165	165
24	April				13,921	0.0072	100	100
25	May				2,238	0.0072	16	16
26	June				3,271	0.0072	24	24
27	July				6,198	0.0045	28	28
28	August 2023				(10,967)	0.0045	(49)	(49)
29	Total Industrial LGS Sales Merchant Function Charge				78,321	0.0158	1,240	1,240
30	DSIC Rider							
31	September 2022	5	0.0000	-	7,559	0.0000	-	-
32	October	4	0.0000	-	(30)	0.0000	-	-
33	November	4	0.0000	-	16,266	0.0000	-	-
34	December	3	0.0000	-	11,908	0.0000	-	-
35	January 2023	3	0.0000	-	11,555	0.0000	-	-
36	February	4	0.0000	-	6,058	0.0000	-	-
37	March	3	0.0000	-	10,347	0.0000	-	-
38	April	4	0.0000	-	13,921	0.0000	-	-
39	May	5	0.0000	-	2,238	0.0000	-	-
40	June	4	0.0000	-	3,271	0.0000	-	-
41	July	4	33.1250	133	6,198	0.1323	820	953
42	August 2023	3	31.6667	95	(10,967)	0.1341	(1,471)	(1,376)
43	Total Industrial LGS Sales DSIC Rider	46	4.9457	228	78,321	(0.0083)	(650)	(423)
44	TRS Rider							
45	September 2022	5	(60.5022)	(303)	7,559	(0.1543)	(1,167)	(1,469)
46	October	4	(44.0420)	(176)	(30)	(0.2054)	6	(170)
47	November	4	(44.0420)	(176)	16,266	(0.1545)	(2,514)	(2,690)
48	December	3	(45.0800)	(135)	11,908	(0.1551)	(1,847)	(1,982)
49	January 2023	3	(40.9279)	(123)	11,555	(0.1561)	(1,804)	(1,926)
50	February	4	(59.1675)	(237)	6,058	(0.1566)	(949)	(1,186)
51	March	3	(40.9279)	(123)	10,347	(0.1558)	(1,612)	(1,735)
52	April	4	(44.0420)	(176)	13,921	(0.1500)	(2,089)	(2,265)
53	May	5	(45.9105)	(230)	2,238	(0.1501)	(336)	(565)
54	June	4	(47.1561)	(189)	3,271	(0.1655)	(541)	(730)
55	July	4	(47.1561)	(189)	6,198	(0.1749)	(1,084)	(1,272)
56	August 2023	3	(45.0800)	(135)	(10,967)	(0.1772)	1,944	1,809
57	Total Industrial LGS Sales TRS Rider	46	(47.6203)	(2,191)	78,321	(0.1531)	(11,992)	(14,182)

\*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
1	<b>Component Tariff Sales Summary by Customer Class</b>							
2	<b>Residential</b>							
3	Universal Service Charge & Cap Credit				41,189,204	0.1682	6,926,883	6,926,883
4	Gas Procurement Charge				41,189,204	0.0863	3,554,849	3,554,849
5	Merchant Function Charge				41,189,204	0.1801	7,418,895	7,418,895
6	DSIC Charge	6,048,678	0.1205	728,564	41,189,204	0.0075	308,508	1,037,072
7	TRS Credit	6,048,678	(1.0154)	(6,141,839)	41,189,204	(0.2801)	(11,538,766)	(17,680,605)
8	Supplier Choice	5,689,670	(0.0005)	(3,017)				(3,017)
9	<b>SGS</b>							
10	Gas Procurement Charge				6,384,744	0.0863	551,089	551,089
11	Merchant Function Charge				6,384,744	0.0155	98,978	98,978
12	DSIC	418,119	0.1793	74,970	6,384,744	0.0048	30,768	105,738
13	TRS	418,119	(1.5235)	(637,014)	6,384,744	(0.1910)	(1,219,288)	(1,856,302)
14	Supplier Choice	418,119	(0.0005)	(222)				(222)
15	<b>MGS</b>							
16	Gas Procurement Charge				3,445,784	0.0862	296,939	296,939
17	Merchant Function Charge				3,445,784	0.0152	52,297	52,297
18	DSIC Charge	20,887	0.7583	15,838	3,445,784	0.0078	26,794	42,632
19	TRS Credit	20,887	(6.6160)	(138,189)	3,445,784	(0.1893)	(652,371)	(790,560)
20	<b>LGS</b>							
21	Gas Procurement Charge				271,569	0.0859	23,316	23,316
22	Merchant Function Charge				271,569	0.0152	4,116	4,116
23	DSIC	122	4.6926	573	271,569	0.0072	1,956	2,529
24	TRS	122	(43.1478)	(5,264)	271,569	(0.1758)	(47,749)	(53,013)
25	<b>Commercial/Industrial Subtotal</b>							
26	Gas Procurement Charge				10,102,097	0.0863	871,345	871,345
27	Merchant Function Charge				10,102,097	0.0154	155,392	155,392
28	DSIC	439,128	0.2081	91,381	10,102,097	0.0059	59,519	150,900
29	TRS	439,128	(1.7773)	(780,467)	10,102,097	(0.1900)	(1,919,408)	(2,699,875)
30	Supplier Choice	418,119	(0.0005)	(222)				(222)
31	<b>Sales Total</b>							
32	Universal Service Charge				41,189,204	0.1682	6,926,883	6,926,883
33	Gas Procurement Charge				51,291,302	0.0863	4,426,194	4,426,194
34	Merchant Function Charge				51,291,302	0.1477	7,574,286	7,574,286
35	DSIC	6,487,806	0.1264	819,945	51,291,302	0.0072	368,027	1,187,972
36	TRS	6,487,806	(1.0670)	(6,922,307)	51,291,302	(0.2624)	(13,458,174)	(20,380,481)
37	Supplier Choice	6,107,789	(0.0005)	(3,239)				(3,239)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Residential Transport</b>								
2 Rider USP								
3	September 2022				218,224	0.9365	204,367	204,367
4	October				476,762	0.8933	425,892	425,892
5	November				761,205	0.8933	679,985	679,985
6	December				1,297,956	0.8933	1,159,464	1,159,464
7	January 2023				1,167,001	0.7668	894,856	894,856
8	February				965,868	0.7668	740,627	740,627
9	March				959,323	0.7668	735,609	735,609
10	April				488,496	0.2632	128,572	128,572
11	May				283,763	0.2632	74,686	74,686
12	June				126,164	0.2632	33,206	33,206
13	July				124,775	0.1475	18,404	18,404
14	August 2023				114,327	0.1475	16,863	16,863
15	Total Residential Transport Rider USP				6,983,864	0.7320	5,112,532	5,112,532
16 Merchant Function Charge								
17	September 2022				218,224	0.0257	5,608	5,608
18	October				476,762	0.0251	11,967	11,967
19	November				761,205	0.0251	19,106	19,106
20	December				1,297,956	0.0251	32,579	32,579
21	January 2023				1,167,001	0.0252	29,408	29,408
22	February				965,868	0.0252	24,340	24,340
23	March				959,323	0.0252	24,175	24,175
24	April				488,496	0.0252	12,310	12,310
25	May				283,763	0.0252	7,151	7,151
26	June				126,164	0.0252	3,179	3,179
27	July				124,775	0.0252	3,144	3,144
28	August 2023				114,327	0.0252	2,881	2,881
29	Total Residential Transport Merchant Function Charge				6,983,864	0.0252	175,849	175,849
30 DSIC Rider								
31	September 2022	84,359	0.0000	-	218,224	0.0000	-	-
32	October	83,745	0.0000	-	476,762	0.0000	-	-
33	November	83,539	0.0000	-	761,205	0.0000	-	-
34	December	83,973	0.0000	-	1,297,956	0.0000	-	-
35	January 2023	83,784	0.0000	-	1,167,001	0.0000	-	-
36	February	83,313	0.0000	-	965,868	0.0000	-	-
37	March	83,028	0.0000	-	959,323	0.0000	-	-
38	April	82,465	0.0000	-	488,496	0.0000	-	-
39	May	81,472	0.0000	-	283,763	0.0000	-	-
40	June	81,430	0.0000	-	126,164	0.0000	-	-
41	July	81,113	0.7250	58,807	124,775	0.2067	25,788	84,595
42	August 2023	80,466	0.7250	58,338	114,327	0.2067	23,629	81,966
43	Total Residential Transport DSIC Rider	992,687	0.1180	117,145	6,983,864	0.0071	49,416	166,561
30 TRS Rider								
31	September 2022	84,359	(1.0321)	(87,067)	218,224	(0.2819)	(61,523)	(148,590)
32	October	83,745	(1.0321)	(86,433)	476,762	(0.2819)	(134,412)	(220,844)
33	November	83,539	(1.0321)	(86,220)	761,205	(0.2819)	(214,603)	(300,824)
34	December	83,973	(1.0321)	(86,668)	1,297,956	(0.2819)	(365,927)	(452,595)
35	January 2023	83,784	(1.0321)	(86,473)	1,167,001	(0.2819)	(329,008)	(415,481)
36	February	83,313	(1.0321)	(85,987)	965,868	(0.2819)	(272,303)	(358,290)
37	March	83,028	(1.0321)	(85,693)	959,323	(0.2819)	(270,458)	(356,151)
38	April	82,465	(0.9920)	(81,806)	488,496	(0.2710)	(132,370)	(214,175)
39	May	81,472	(0.9920)	(80,820)	283,763	(0.2710)	(76,892)	(157,713)
40	June	81,430	(0.9920)	(80,779)	126,164	(0.2710)	(34,187)	(114,966)
41	July	81,113	(0.9920)	(80,464)	124,775	(0.2710)	(33,811)	(114,275)
42	August 2023	80,466	(0.9920)	(79,823)	114,327	(0.2710)	(30,980)	(110,802)
43	Total Residential Transport TRS Rider	992,687	(1.0157)	(1,008,232)	6,983,864	(0.2801)	(1,956,473)	(2,964,706)
44 Supplier Choice Rider								
45	September 2022	84,359	(0.0042)	(354)				(354)
46	October	83,745	(0.0002)	(17)				(17)
47	November	83,539	(0.0002)	(17)				(17)
48	December	83,973	(0.0002)	(17)				(17)
49	January 2023	83,784	(0.0002)	(17)				(17)
50	February	83,313	(0.0002)	(17)				(17)
51	March	83,028	(0.0002)	(17)				(17)
52	April	82,465	(0.0002)	(16)				(16)
53	May	81,472	(0.0002)	(16)				(16)
54	June	81,430	(0.0002)	(16)				(16)
55	July	81,113	(0.0002)	(16)				(16)
56	August 2023	80,466	(0.0002)	(16)				(16)
57	Total Residential Transport Supplier Choice Rider	992,687	(0.0005)	(536)				(536)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <small>(Ex. 3, Sch 15, Arch M)</small>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3+6) \$
<b>1 Commercial SGS Transport</b>								
<b>2 DSIC Rider</b>								
3	September 2022	9,735	0.0000	-	70,010	0.0000	-	-
4	October	9,615	0.0000	-	139,521	0.0000	-	-
5	November	9,569	0.0000	-	245,209	0.0000	-	-
6	December	9,601	0.0000	-	490,025	0.0000	-	-
7	January 2023	9,587	0.0000	-	471,722	0.0000	-	-
8	February	9,621	0.0000	-	411,670	0.0000	-	-
9	March	9,644	0.0000	-	392,975	0.0000	-	-
10	April	9,676	0.0000	-	226,823	0.0000	-	-
11	May	9,718	0.0000	-	140,168	0.0000	-	-
12	June	9,741	0.0000	-	78,982	0.0000	-	-
13	July	9,749	1.2140	11,835	58,109	0.1350	7,845	19,680
14	August 2023	9,727	1.2144	11,812	58,491	0.1350	7,896	19,708
15	Total Commercial SGS Transport DSIC Rider	115,983	0.2039	23,647	2,783,705	0.0057	15,741	39,388
<b>16 TRS Rider</b>								
17	September 2022	9,735	(1.7098)	(16,645)	70,010	(0.1922)	(13,455)	(30,100)
18	October	9,615	(1.7148)	(16,488)	139,521	(0.1922)	(26,814)	(43,302)
19	November	9,569	(1.7204)	(16,463)	245,209	(0.1922)	(47,125)	(63,588)
20	December	9,601	(1.7207)	(16,521)	490,025	(0.1922)	(94,175)	(110,695)
21	January 2023	9,587	(1.7224)	(16,512)	471,722	(0.1922)	(90,657)	(107,169)
22	February	9,621	(1.7238)	(16,585)	411,670	(0.1922)	(79,116)	(95,701)
23	March	9,644	(1.6583)	(15,993)	392,975	(0.1922)	(75,523)	(91,516)
24	April	9,676	(1.6589)	(16,052)	226,823	(0.1847)	(41,898)	(57,590)
25	May	9,718	(1.6598)	(16,130)	140,168	(0.1847)	(25,892)	(42,021)
26	June	9,741	(1.6615)	(16,184)	78,982	(0.1847)	(14,589)	(30,774)
27	July	9,749	(1.6611)	(16,194)	58,109	(0.1847)	(10,734)	(26,928)
28	August 2023	9,727	(1.6616)	(16,162)	58,491	(0.1847)	(10,804)	(26,967)
29	Total Commercial SGS Transport TRS Rider	115,983	(1.6895)	(195,928)	2,783,705	(0.1907)	(530,782)	(726,709)
<b>30 Supplier Choice Rider</b>								
31	September 2022	9,735	(0.0042)	(41)				(41)
32	October	9,615	(0.0002)	(2)				(2)
33	November	9,569	(0.0002)	(2)				(2)
34	December	9,601	(0.0002)	(2)				(2)
35	January 2023	9,587	(0.0002)	(2)				(2)
36	February	9,621	(0.0002)	(2)				(2)
37	March	9,644	(0.0002)	(2)				(2)
38	April	9,676	(0.0002)	(2)				(2)
39	May	9,718	(0.0002)	(2)				(2)
40	June	9,741	(0.0002)	(2)				(2)
41	July	9,749	(0.0002)	(2)				(2)
42	August 2023	9,727	(0.0002)	(2)				(2)
43	Total Commercial SGS Transport Supplier Choice Rider	115,983	(0.0005)	(62)				(62)
<b>44 Industrial SGS Transport</b>								
<b>45 DSIC Rider</b>								
46	September 2022	33	0.0000	-	8,038	0.0000	-	-
47	October	47	0.0000	-	1,207	0.0000	-	-
48	November	45	0.0000	-	4,901	0.0000	-	-
49	December	45	0.0000	-	4,687	0.0000	-	-
50	January 2023	45	0.0000	-	3,559	0.0000	-	-
51	February	42	0.0000	-	2,241	0.0000	-	-
52	March	45	0.0000	-	2,992	0.0000	-	-
53	April	46	0.0000	-	2,362	0.0000	-	-
54	May	49	0.0000	-	12,628	0.0000	-	-
55	June	52	0.0000	-	(1,448)	0.0000	-	-
56	July	51	1.2941	66	575	0.1324	76	142
57	August 2023	51	1.2941	66	1,633	0.1330	217	283
58	Total Industrial SGS Transport DSIC Rider	551	0.2396	132	43,375	0.0068	293	425
<b>59 TRS Rider</b>								
60	September 2022	33	(1.8550)	(61)	8,038	(0.1747)	(1,404)	(1,465)
61	October	47	(1.7871)	(84)	1,207	(0.1803)	(218)	(302)
62	November	45	(1.8665)	(84)	4,901	(0.1748)	(857)	(941)
63	December	45	(1.8665)	(84)	4,687	(0.1765)	(827)	(911)
64	January 2023	45	(1.8665)	(84)	3,559	(0.1750)	(623)	(707)
65	February	42	(1.8981)	(80)	2,241	(0.1752)	(393)	(472)
66	March	45	(1.8981)	(85)	2,992	(0.1754)	(525)	(610)
67	April	46	(1.8442)	(85)	2,362	(0.1736)	(410)	(495)
68	May	49	(1.8151)	(89)	12,628	(0.1767)	(2,231)	(2,320)
69	June	52	(1.7630)	(92)	(1,448)	(0.1564)	226	135
70	July	51	(1.7707)	(90)	575	(0.1747)	(100)	(191)
71	August 2023	51	(1.7707)	(90)	1,633	(0.1755)	(287)	(377)
72	Total Industrial SGS Transport TRS Rider	551	(1.8301)	(1,008)	43,375	(0.1763)	(7,648)	(8,656)
<b>73 Supplier Choice Rider</b>								
74	September 2022	33	(0.0042)	(0)				(0)
75	October	47	(0.0002)	(0)				(0)
76	November	45	(0.0002)	(0)				(0)
77	December	45	(0.0002)	(0)				(0)
78	January 2023	45	(0.0002)	(0)				(0)
79	February	42	(0.0002)	(0)				(0)
80	March	45	(0.0002)	(0)				(0)
81	April	46	(0.0002)	(0)				(0)
82	May	49	(0.0002)	(0)				(0)
83	June	52	(0.0002)	(0)				(0)
84	July	51	(0.0002)	(0)				(0)
85	August 2023	51	(0.0002)	(0)				(0)
86	Total Industrial SGS Transport Supplier Choice Rider	551	(0.0004)	(0)				(0)

\*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Commercial MGS Transport</b>								
<i>(Ex 19, RR-4)</i>								
2	DSIC Rider							
3	September 2022	3,044	0.0000	-	387,513	0.0000	-	-
4	October	3,136	0.0000	-	684,138	0.0000	-	-
5	November	3,162	0.0000	-	1,063,387	0.0000	-	-
6	December	3,185	0.0000	-	1,783,332	0.0000	-	-
7	January 2023	3,208	0.0000	-	1,696,371	0.0000	-	-
8	February	3,225	0.0000	-	1,481,263	0.0000	-	-
9	March	3,223	0.0000	-	1,435,175	0.0000	-	-
10	April	3,236	0.0000	-	917,661	0.0000	-	-
11	May	3,262	0.0000	-	606,042	0.0000	-	-
12	June	3,283	0.0000	-	367,770	0.0000	-	-
13	July	3,276	5.2486	17,195	300,559	0.1346	40,446	57,641
14	August 2023	3,288	5.2491	17,259	286,154	0.1346	38,508	55,767
15	Total Commercial MGS Transport DSIC Rider	38,528	0.8942	34,454	11,009,364	0.0072	78,954	113,407
<b>16 TRS Rider</b>								
17	September 2022	3,044	(7.4687)	(22,735)	387,513	(0.1916)	(74,236)	(96,971)
18	October	3,136	(7.4914)	(23,493)	684,138	(0.1916)	(131,061)	(154,554)
19	November	3,162	(7.4947)	(23,698)	1,063,387	(0.1916)	(203,714)	(227,413)
20	December	3,185	(7.4944)	(23,870)	1,783,332	(0.1916)	(341,635)	(365,504)
21	January 2023	3,208	(7.4900)	(24,028)	1,696,371	(0.1916)	(324,976)	(349,004)
22	February	3,225	(7.4854)	(24,140)	1,481,263	(0.1916)	(283,767)	(307,908)
23	March	3,223	(7.4783)	(24,103)	1,435,175	(0.1916)	(274,938)	(299,041)
24	April	3,236	(7.1852)	(23,251)	917,661	(0.1841)	(168,968)	(192,220)
25	May	3,262	(7.1818)	(23,427)	606,042	(0.1841)	(111,590)	(135,017)
26	June	3,283	(7.1805)	(23,574)	367,770	(0.1841)	(67,717)	(91,291)
27	July	3,276	(7.1816)	(23,527)	300,559	(0.1841)	(55,342)	(78,869)
28	August 2023	3,288	(7.1822)	(23,615)	286,154	(0.1841)	(52,689)	(76,305)
29	Total Commercial MGS Transport TRS Rider	38,528	(7.3573)	(283,460)	11,009,364	(0.1899)	(2,090,635)	(2,374,095)
<b>30 Industrial MGS Transport</b>								
<b>31 DSIC Rider</b>								
32	September 2022	132	0.0000	-	85,603	0.0000	-	-
33	October	133	0.0000	-	69,480	0.0000	-	-
34	November	125	0.0000	-	100,249	0.0000	-	-
35	December	128	0.0000	-	141,685	0.0000	-	-
36	January 2023	128	0.0000	-	158,397	0.0000	-	-
37	February	128	0.0000	-	125,367	0.0000	-	-
38	March	128	0.0000	-	137,239	0.0000	-	-
39	April	127	0.0000	-	113,345	0.0000	-	-
40	May	129	0.0000	-	133,168	0.0000	-	-
41	June	130	0.0000	-	62,225	0.0000	-	-
42	July	130	6.0673	789	55,356	0.1215	6,723	7,512
43	August 2023	129	6.0814	785	79,184	0.1239	9,813	10,597
44	Total Industrial MGS Transport DSIC Rider	1,547	1.0170	1,573	1,261,299	0.0131	16,536	18,110
<b>45 TRS Rider</b>								
46	September 2022	132	(8.5739)	(1,132)	85,603	(0.1613)	(13,807)	(14,939)
47	October	133	(8.6994)	(1,157)	69,480	(0.1601)	(11,127)	(12,284)
48	November	125	(8.7152)	(1,089)	100,249	(0.1616)	(16,198)	(17,287)
49	December	128	(8.6777)	(1,111)	141,685	(0.1638)	(23,208)	(24,319)
50	January 2023	128	(8.6777)	(1,111)	158,397	(0.1627)	(25,765)	(26,876)
51	February	128	(8.6777)	(1,111)	125,367	(0.1620)	(20,305)	(21,416)
52	March	128	(8.3406)	(1,068)	137,239	(0.1623)	(22,277)	(23,344)
53	April	127	(8.3120)	(1,056)	113,345	(0.1600)	(18,139)	(19,195)
54	May	129	(8.2972)	(1,070)	133,168	(0.1606)	(21,389)	(22,459)
55	June	130	(8.3018)	(1,079)	62,225	(0.1604)	(9,984)	(11,063)
56	July	130	(8.3018)	(1,079)	55,356	(0.1597)	(8,840)	(9,919)
57	August 2023	129	(8.3210)	(1,073)	79,184	(0.1631)	(12,913)	(13,986)
58	Total Industrial MGS Transport TRS Rider	1,547	(8.4912)	(13,136)	1,261,299	(0.1617)	(203,952)	(217,088)

\*Blended rate used to account for Industrial Transitional Customers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
		(Ex 19, RR-4)			(Ex 3, Sch 15, Arch M)			
<b>1</b>	<b><u>Commercial LGS Transport</u></b>							
2	DSIC Rider							
3	September 2022	96	0.0000	-	458,332	0.0000	-	-
4	October	95	0.0000	-	559,744	0.0000	-	-
5	November	96	0.0000	-	603,905	0.0000	-	-
6	December	97	0.0000	-	825,563	0.0000	-	-
7	January 2023	97	0.0000	-	846,143	0.0000	-	-
8	February	97	0.0000	-	637,630	0.0000	-	-
9	March	97	0.0000	-	671,620	0.0000	-	-
10	April	97	0.0000	-	606,504	0.0000	-	-
11	May	97	0.0000	-	470,781	0.0000	-	-
12	June	96	0.0000	-	395,251	0.0000	-	-
13	July	97	38.4021	3,725	283,201	0.1290	36,534	40,259
14	August 2023	97	38.4021	3,725	378,669	0.1279	48,448	52,173
15	Total Commercial LGS Transport DSIC Rider	1,159	6.4280	7,450	6,737,344	0.0126	84,982	92,432
16	TRS Rider							
17	September 2022	96	(55.6827)	(5,346)	458,332	(0.1822)	(83,514)	(88,859)
18	October	95	(54.8266)	(5,209)	559,744	(0.1824)	(102,099)	(107,307)
19	November	96	(54.6818)	(5,249)	603,905	(0.1838)	(110,976)	(116,226)
20	December	97	(54.6684)	(5,303)	825,563	(0.1837)	(151,627)	(156,930)
21	January 2023	97	(54.6684)	(5,303)	846,143	(0.1837)	(155,444)	(160,747)
22	February	97	(54.6684)	(5,303)	637,630	(0.1839)	(117,241)	(122,544)
23	March	97	(54.6684)	(5,303)	671,620	(0.1837)	(123,390)	(128,693)
24	April	97	(52.5448)	(5,097)	606,504	(0.1764)	(107,017)	(112,114)
25	May	97	(52.5448)	(5,097)	470,781	(0.1761)	(82,895)	(87,992)
26	June	96	(52.5577)	(5,046)	395,251	(0.1758)	(69,495)	(74,541)
27	July	97	(52.5448)	(5,097)	283,201	(0.1765)	(49,989)	(55,086)
28	August 2023	97	(52.5448)	(5,097)	378,669	(0.1751)	(66,290)	(71,387)
29	Total Commercial LGS Transport TRS Rider	1,159	(53.8807)	(62,448)	6,737,344	(0.1811)	(1,219,980)	(1,282,428)
30	<b><u>Industrial LGS Transport</u></b>							
31	DSIC Rider							
32	September 2022	126	0.0000	-	2,346,871	0.0000	-	-
33	October	112	0.0000	-	1,673,456	0.0000	-	-
34	November	124	0.0000	-	2,159,117	0.0000	-	-
35	December	125	0.0000	-	2,225,973	0.0000	-	-
36	January 2023	125	0.0000	-	3,126,551	0.0000	-	-
37	February	124	0.0000	-	2,602,795	0.0000	-	-
38	March	126	0.0000	-	2,973,643	0.0000	-	-
39	April	126	0.0000	-	2,948,947	0.0000	-	-
40	May	125	0.0000	-	2,823,006	0.0000	-	-
41	June	126	0.0000	-	2,633,881	0.0000	-	-
42	July	125	53.0500	6,631	2,241,750	0.1134	254,326	260,958
43	August 2023	126	52.9266	6,669	2,710,227	0.1167	316,415	323,083
44	Total Industrial LGS Transport DSIC Rider	1,490	8.9262	13,300	30,466,217	0.0187	570,741	584,041
45	TRS Rider							
46	September 2022	126	(81.0226)	(10,209)	2,346,871	(0.1390)	(326,222)	(336,431)
47	October	112	(73.3557)	(8,216)	1,673,456	(0.1509)	(252,590)	(260,806)
48	November	124	(75.9147)	(9,413)	2,159,117	(0.1570)	(339,047)	(348,461)
49	December	125	(76.1046)	(9,513)	2,225,973	(0.1576)	(350,815)	(360,328)
50	January 2023	125	(76.2042)	(9,526)	3,126,551	(0.1513)	(473,053)	(482,578)
51	February	124	(75.9004)	(9,412)	2,602,795	(0.1589)	(413,657)	(423,069)
52	March	126	(76.0231)	(9,579)	2,973,643	(0.1503)	(446,829)	(456,408)
53	April	126	(72.9749)	(9,195)	2,948,947	(0.1461)	(430,721)	(439,916)
54	May	125	(73.1483)	(9,144)	2,823,006	(0.1420)	(400,791)	(409,935)
55	June	126	(72.8799)	(9,183)	2,633,881	(0.1494)	(393,538)	(402,721)
56	July	125	(72.5873)	(9,073)	2,241,750	(0.1487)	(333,435)	(342,508)
57	August 2023	126	(72.4184)	(9,125)	2,710,227	(0.1533)	(415,348)	(424,472)
58	Total Industrial LGS Transport TRS Rider	1,490	(74.8904)	(111,587)	30,466,217	(0.1502)	(4,576,047)	(4,687,634)

\*Blended rate used to account for Industrial Transitional Customers  
\*Blended rate used to account for multiple LGS Usage Tiers

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate \$/Bill (2)	Service Revenue \$(3=1*2) \$	Volumes (4) Mcf	Volume Base Rate \$/Mcf (5)	Volume Revenue \$(6=4*5) \$	Total Revenue (7=3+6) \$
1	<b>Component Transport Summary by Customer Class</b>							
2	<b>Residential</b>							
3	Universal Service Charge				6,983,864	\$ 0.7320	5,112,532	5,112,532
4	Merchant Function Charge				6,983,864	\$ 0.0252	175,849	175,849
5	DSIC	992,687	\$ 0.1180	117,145	6,983,864	\$ 0.0071	49,416	166,561
6	TRS	992,687	\$ (1.0157)	(1,008,232)	6,983,864	\$ (0.2801)	(1,956,473)	(2,964,706)
7	Supplier Choice	992,687	\$ (0.0005)	(536)				(536)
8	<b>SGS</b>							
9	DSIC	116,534	\$ 0.2041	23,779	2,827,081	\$ 0.0057	16,034	39,813
10	TRS	116,534	\$ (1.6899)	(196,936)	2,827,081	\$ (0.1905)	(538,429)	(735,366)
11	Supplier Choice	116,534	\$ (0.0005)	(62)				(62)
12	<b>MGS</b>							
13	DSIC	40,075	\$ 0.8990	36,027	12,270,663	\$ 0.0078	95,490	131,517
14	TRS	40,075	\$ (7.4010)	(296,596)	12,270,663	\$ (0.1870)	(2,294,586)	(2,591,183)
15	<b>LGS</b>							
16	DSIC	2,649	\$ 7.8331	20,750	37,203,561	\$ 0.0176	655,723	676,473
17	TRS	2,649	\$ (65.6982)	(174,034)	37,203,561	\$ (0.1558)	(5,796,027)	(5,970,062)
18	<b>Total Transport</b>							
19	Universal Service Charge				6,983,864	\$ 0.7320	5,112,532	5,112,532
20	Merchant Function Charge				6,983,864	\$ 0.0252	175,849	175,849
21	DSIC	1,151,945	\$ 0.1716	197,701	59,285,168	\$ 0.0138	816,664	1,014,365
22	TRS	1,151,945	\$ (1.4548)	(1,675,799)	59,285,168	\$ (0.1786)	(10,585,517)	(12,261,316)
23	Supplier Choice	1,109,221	\$ (0.0005)	(598)				(598)

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3+6) \$
1	<b>Component Summary by Customer Class</b>							
2	<b>Residential</b>							
3	Universal Service Charge				48,173,068	0.2499	12,039,415	12,039,415
4	Gas Procurement Charge				41,189,204	0.0863	3,554,849	3,554,849
5	Merchant Function Charge				48,173,068	0.1577	7,594,744	7,594,744
6	DSIC Charge	7,041,365	0.1201	845,709	48,173,068	0.0074	357,925	1,203,634
7	TRS Credit	7,041,365	(1.0154)	(7,150,072)	48,173,068	(0.2801)	(13,495,240)	(20,645,311)
8	Supplier Choice	6,682,357	(0.0005)	(3,553)				(3,553)
9	<b>SGS</b>							
10	Gas Procurement Charge				6,384,744	0.0863	551,089	551,089
11	Merchant Function Charge				6,384,744	0.0155	98,978	98,978
12	DSIC	534,653	0.1847	98,749	9,211,825	0.0051	46,802	145,551
13	TRS	534,653	(1.5598)	(833,950)	9,211,825	(0.1908)	(1,757,717)	(2,591,668)
14	Supplier Choice	534,653	(0.0005)	(284)				(284)
15	<b>MGS</b>							
16	Gas Procurement Charge				3,445,784	0.0862	296,939	296,939
17	Merchant Function Charge				3,445,784	0.0152	52,297	52,297
18	DSIC Charge	60,962	0.8508	51,865	15,716,448	0.0078	122,285	174,149
19	TRS Credit	60,962	(7.1321)	(434,785)	15,716,448	(0.1875)	(2,946,957)	(3,381,743)
20	<b>LGS</b>							
21	Gas Procurement Charge				271,569	0.0859	23,316	23,316
22	Merchant Function Charge				271,569	0.0152	4,116	4,116
23	DSIC	2,771	7.6949	21,323	37,475,130	0.0175	657,680	679,002
24	TRS	2,771	(64.7053)	(179,298)	37,475,130	(0.1559)	(5,843,777)	(6,023,075)
25	<b>Commercial/Industrial Subtotal</b>							
26	Gas Procurement Charge				10,102,097	0.0863	871,345	871,345
27	Merchant Function Charge				10,102,097	0.0154	155,392	155,392
28	DSIC	598,386	0.2873	171,936	62,403,402	0.0132	826,767	998,703
29	TRS	598,386	(2.4199)	(1,448,034)	62,403,402	(0.1690)	(10,548,451)	(11,996,485)
30	Supplier Choice	534,653	(0.0005)	(284)				(284)
31	<b>Overall Total</b>							
32	Universal Service Charge				48,173,068	0.2499	12,039,415	12,039,415
33	Gas Procurement Charge				51,291,302	0.0863	4,426,194	4,426,194
34	Merchant Function Charge				58,275,165	0.1330	7,750,135	7,750,135
35	DSIC	7,639,751	0.1332	1,017,645	110,576,470	0.0107	1,184,692	2,202,337
36	TRS	7,639,751	(1.1254)	(8,598,106)	110,576,470	(0.2174)	(24,043,691)	(32,641,797)
37	Supplier Choice	7,217,010	(0.0005)	(3,837)				(3,837)
38	Rider USP Summary							
39	Residential Sales Rider				27,750,572	84.4%	27,792,723	
40	Residential Sales Cap Credit				(20,823,689)	0.0%	(20,823,689)	
41	Residential Transport Rider				5,112,532	15.6%	5,120,298	
42	Total				12,039,415	100.0%	12,089,331	
43	Plus:							
44	Unbilled USP Rider						(49,917)	
45	Total USP (per Exhibit 4)						12,039,415	
46	Supplier Choice Rider Summary							
47	Supplier Choice Sales Rider				(3,239)	84.4%	(3,246)	
48	Supplier Choice Transport Rider				(598)	15.6%	(600)	
49	Total				(3,837)	0.0%	(3,846)	
50	Plus:							
51	Unbilled Supplier Choice Rider						9	
52	Total Supplier Choice (per Exhibit 4)						(3,837)	
53	Total Rider						12,035,577	

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Rider USP, Merchant Function Charge, Gas Procurement Charge  
Per Pro Forma Future Test Year  
For the 12 Months Ended August 31, 2024

Line No.	Description	Revenue
		\$
<i>(Ex 3, Sch 15, Atch D)</i>		
<b>1</b>	<b><u>Residential Sales Riders</u></b>	
2	Universal Services Program	0
3	Merchant Function Charge	4,190,917
4	Gas Procurement Charge	3,748,856
5	DSIC	13,431,187
6	TRS Rider	(17,797,964)
7	Supplier Choice Rider	24,197
<b>8</b>	<b><u>Commercial/Industrial Sales Riders</u></b>	
9	Merchant Function Charge	84,170
10	Gas Procurement Charge	866,755
11	DSIC	1,945,000
12	TRS Rider	(2,596,664)
13	Supplier Choice Rider	1,747
<b>14</b>	<b><u>Tariff Sales Rider Summary</u></b>	
15	Rider USP	0
16	Merchant Function Charge	4,275,088
17	Gas Procurement Charge	4,615,611
18	DSIC	15,376,188
19	TRS Rider	(20,394,628)
20	Supplier Choice Rider	25,944
<b>21</b>	<b><u>Transport Riders</u></b>	
22	Rider USP	0
23	Merchant Function Charge	179,134
24	Gas Procurement Charge	0
25	DSIC	9,162,363
26	TRS Rider	(12,236,037)
27	Supplier Choice Rider	4,561
<b>28</b>	<b><u>Overall Rider Summary</u></b>	
29	Rider USP	0
30	Merchant Function Charge	4,454,222
31	Gas Procurement Charge	4,615,611
32	DSIC	24,538,551
33	TRS Rider	(32,630,665)
34	Supplier Choice Rider	30,504

Peoples Natural Gas Company LLC  
 Peoples Natural Gas Division  
 Rider USP, Merchant Function Charge, Gas Procurement Charge  
 Per Pro Forma Future Test Year  
 For the 12 Months Ended September 30, 2025

Line No.	Description	Revenue
		\$
		<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b><u>Residential Sales Riders</u></b>	
2	Rider USP	0
3	Merchant Function Charge	4,190,500
4	Gas Procurement Charge	3,748,482
5	DSIC	13,452,769
6	TRS Rider	(17,827,551)
7	Supplier Choice Rider	24,327
<b>8</b>	<b><u>Commercial/Industrial Sales Riders</u></b>	
9	Merchant Function Charge	84,177
10	Gas Procurement Charge	866,823
11	DSIC	1,945,144
12	TRS Rider	(2,596,855)
13	Supplier Choice Rider	1,747
<b>14</b>	<b><u>Sales Rider Summary</u></b>	
15	Rider USP	0
16	Merchant Function Charge	4,274,677
17	Gas Procurement Charge	4,615,305
18	DSIC	15,397,912
19	TRS Rider	(20,424,406)
20	Supplier Choice Rider	26,074
<b>21</b>	<b><u>Transport Riders</u></b>	
22	Rider USP	0
23	Merchant Function Charge	178,228
24	Gas Procurement Charge	0
25	DSIC	9,155,179
26	TRS Rider	(12,226,299)
27	Supplier Choice Rider	4,561
<b>28</b>	<b><u>Overall Rider Summary</u></b>	
29	Rider USP	0
30	Merchant Function Charge	4,452,905
31	Gas Procurement Charge	4,615,305
32	DSIC	24,553,091
33	TRS Rider	(32,650,705)
34	Supplier Choice Rider	30,635

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended September 30, 2025

Line No.	Description	Adjusted Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Adjusted Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Proposed Revenue Impact (4) \$	Total Proposed Revenue (5) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Total Revenues</b>						
2	Residential Sales	6,133,923	43,335,055	468,139,971	98,324,382	566,464,352
4	SGS Sales	415,982	6,626,256	58,054,411	12,775,627	70,830,038
5	MGS Sales	19,831	3,222,876	24,852,687	3,423,883	28,276,571
6	LGS Sales	93	171,944	1,238,122	(42,903)	1,195,219
7	Residential Transport	967,748	7,072,546	54,089,700	15,944,459	70,034,159
8	SGS Transport	118,104	3,026,609	14,346,269	5,573,472	19,919,741
9	MGS Transport	41,059	12,982,962	49,712,861	13,355,839	63,068,700
10	LGS Transport	2,686	37,417,939	60,469,451	(4,104,740)	56,364,711
11	Other Revenues			13,472,613	3,308,417	16,781,030
12	<b>Total Revenues</b>	<b>7,699,426</b>	<b>113,856,187</b>	<b>744,376,086</b>	<b>148,558,437</b>	<b>892,934,522</b>
<b>12 Base Rates Revenue Only</b>						
13	Residential Sales	6,133,923	43,335,055	260,583,368	115,287,540	375,870,907
14	SGS Sales	415,982	6,626,256	26,934,336	14,513,375	41,447,711
15	MGS Sales	19,831	3,222,876	10,517,053	4,081,335	14,598,388
16	LGS Sales	93	171,944	506,560	(8,550)	498,010
17	Residential Transport	967,748	7,072,546	42,045,288	18,582,212	60,627,500
18	SGS Transport	118,104	3,026,609	11,019,317	6,303,824	17,323,141
19	MGS Transport	41,059	12,982,962	38,696,652	15,835,303	54,531,955
20	LGS Transport	2,686	37,417,939	47,898,032	2,382,217	50,280,249
21	<b>Total Base Rate Revenue</b>	<b>7,699,426</b>	<b>113,856,187</b>	<b>438,200,605</b>	<b>176,977,255</b>	<b>615,177,860</b>
<b>22 STAS</b>						
23	Residential Sales	6,133,923	43,335,055	137,313	(137,313)	-
24	SGS Sales	415,982	6,626,256	14,312	(14,312)	-
25	MGS Sales	19,831	3,222,876	6,919	(6,919)	-
26	LGS Sales	93	171,944	362	(362)	-
27	Residential Transport	967,748	7,072,546	22,632	(22,632)	-
28	SGS Transport	118,104	3,026,609	6,535	(6,535)	-
29	MGS Transport	41,059	12,982,962	27,637	(27,637)	-
30	LGS Transport	2,686	37,417,939	67,388	(67,388)	-
31	<b>Total STAS</b>	<b>7,699,426</b>	<b>113,856,187</b>	<b>283,098</b>	<b>(283,098)</b>	<b>-</b>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended September 30, 2025

Line No.	Description	Adjusted Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Adjusted Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Proposed Revenue Impact (4) \$	Total Proposed Revenue (5) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 <u>Supplier Choice Rider</u></b>						
2	Residential Sales	5,792,144	40,122,369	24,327	(2,864)	21,463
3	SGS Sales	415,982	6,626,256	1,747	(206)	1,541
4	Residential Transport	967,748	7,072,546	4,065	(479)	3,586
5	SGS Transport	118,104	3,026,609	496	(58)	438
6	<b>Total Supplier Choice Rider</b>	<b>7,293,978</b>	<b>56,847,780</b>	<b>30,635</b>	<b>(3,607)</b>	<b>27,028</b>
<b>7 <u>DSIC Rider</u></b>						
8	Residential Sales	6,133,923	43,335,055	13,452,769	(13,452,769)	-
9	SGS Sales	415,982	6,626,256	1,377,893	(1,377,893)	-
10	MGS Sales	19,831	3,222,876	541,098	(541,098)	-
11	LGS Sales	93	171,944	26,153	(26,153)	-
12	Residential Transport	967,748	7,072,546	2,115,525	(2,115,525)	-
13	SGS Transport	118,104	3,026,609	551,797	(551,797)	-
14	MGS Transport	41,059	12,982,962	1,949,962	(1,949,962)	-
15	LGS Transport	2,686	37,417,939	4,537,895	(4,537,895)	-
16	<b>Total DSIC Rider</b>	<b>7,699,426</b>	<b>113,856,187</b>	<b>24,553,091</b>	<b>(24,553,091)</b>	<b>-</b>
<b>17 <u>Merchant Function Charge</u></b>						
18	Residential Sales	6,133,923	43,335,055	4,190,500	(424,684)	3,765,816
19	SGS Sales	415,982	6,626,256	55,661	31,143	86,804
20	MGS Sales	19,831	3,222,876	27,072	15,148	42,220
21	LGS Sales	93	171,944	1,444	808	2,252
22	Residential Transport	967,748	7,072,546	178,228	(18,389)	159,840
23	<b>Total Merchant Function Charge</b>	<b>7,537,577</b>	<b>60,428,677</b>	<b>4,452,905</b>	<b>(395,973)</b>	<b>4,056,932</b>

Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended September 30, 2025

Line No.	Description	Adjusted Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Adjusted Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Proposed Revenue Impact (4) \$	Total Proposed Revenue (5) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Universal Service Program</b>						
2	Residential Sales	6,133,923	43,335,055	-	-	-
3	Residential Transport	967,748	7,072,546	-	-	-
4	<b>Total Universal Service Program</b>	<b>7,101,671</b>	<b>50,407,601</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 Tax Repairs Rider</b>						
6	Residential Sales	6,133,923	43,335,055	(17,827,551)	-	(17,827,551)
7	SGS Sales	415,982	6,626,256	(1,842,686)	-	(1,842,686)
8	MGS Sales	19,831	3,222,876	(719,514)	-	(719,514)
9	LGS Sales	93	171,944	(34,656)	-	(34,656)
10	Residential Transport	967,748	7,072,546	(2,876,486)	-	(2,876,486)
11	SGS Transport	118,104	3,026,609	(754,849)	-	(754,849)
12	MGS Transport	41,059	12,982,962	(2,660,337)	-	(2,660,337)
13	LGS Transport	2,686	37,417,939	(5,934,628)	-	(5,934,628)
14	<b>Total Tax Cuts Job Act Rider</b>	<b>7,699,426</b>	<b>113,856,187</b>	<b>(32,650,705)</b>	<b>-</b>	<b>(32,650,705)</b>
<b>15 Gas Procurement Charge</b>						
16	Residential Sales	6,133,923	43,335,055	3,748,482	-	3,748,482
17	SGS Sales	415,982	6,626,256	573,171	-	573,171
18	MGS Sales	19,831	3,222,876	278,779	-	278,779
19	LGS Sales	93	171,944	14,873	-	14,873
20	<b>Total Gas Procurement Charge</b>	<b>6,569,829</b>	<b>53,356,130</b>	<b>4,615,305</b>	<b>-</b>	<b>4,615,305</b>
<b>21 Gas Cost</b>						
22	Residential Sales	6,133,923	43,335,055	203,830,763	(2,945,528)	200,885,234
23	SGS Sales	415,982	6,626,256	30,939,977	(376,481)	30,563,496
24	MGS Sales	19,831	3,222,876	14,201,280	(124,582)	14,076,698
25	LGS Sales	93	171,944	723,385	(8,647)	714,739
26	Residential Transport	967,748	7,072,546	12,600,449	(480,728)	12,119,720
27	SGS Transport	118,104	3,026,609	3,522,973	(171,961)	3,351,011
28	MGS Transport	41,059	12,982,962	11,698,947	(501,864)	11,197,082
29	LGS Transport	2,686	37,417,939	13,900,764	(1,881,674)	12,019,090
30	<b>Total Gas Cost</b>	<b>7,699,426</b>	<b>113,856,187</b>	<b>291,418,538</b>	<b>(6,491,466)</b>	<b>284,927,072</b>

Peoples Natural Gas Company LLC  
Peoples Gas Division  
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14. Provide the following statements and schedules. The schedules and statements for the test year portion should be reconciled with the summary operating statement.
- a. An operating revenue summary for the test year and the year preceding the test year showing the following (Gas MCF):
- (i) For each major classification of customers
    - (a) MCF sales
    - (b) Dollar Revenues
    - (c) Forfeited discounts (Total if not available by classification).
    - (d) Other and miscellaneous revenues that are to be taken into the utility operating account along with their related costs and expenses.
  - (ii) A detailed explanation of all annualizing and normalizing adjustments showing method utilized and amounts and rates used in calculation to arrive at adjustment.
  - (iii) Segregate, from recorded revenues from the test year, the amount of revenues that are contained therein, by appropriate rate categories, from:
    - (a) Fuel Adjustment Surcharge
    - (b) State Tax Surcharge
    - (c) Any other surcharge being used to collect revenue.
    - (d) Provide explanations if any of the surcharges are not applicable to respondent's operations.  
[The schedule should also show number of customers and unit of sales (Mcf), and should provide number of customers by service classification at beginning and end of test year.]
- b. Provide details of sales for resale, based on periods five years before and projections for five years after the test year, and for the test year. List customers, Mcf sold, revenues received, source of Mcf sold (storage gas, pipeline gas, manufactured gas, natural or synthetic), contracted or spot sales, whether sales are to affiliated companies, and any other pertinent information.
- Response:
- (a) (i) (iii) Refer to Attachment C, Page 1 for a summary of operating revenues for the test year and the year preceding.
  - (a) (ii) Please refer to the testimony of Carol Scanlon for explanation of all annualizing and normalizing adjustments. Also refer to Attachments A-O for adjustment details.
  - (b) Peoples does not make any sales for resale to other utilities. The amount recorded as sales for resale reflects imbalance sales to pools operating on Peoples' system under Rate NP-1 and Rate P-1. These amounts are reflected as gas cost revenues through Peoples' 1307(f) mechanism and do not include any non-gas recoveries.

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue at Current Rates  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Volumes	Revenue @ Current Rates
		(1)	(2)	(3)
			Mcf	\$
		<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>	<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b>Tariff Sales by Rate Class</b>			
2	Residential	702,990	4,967,307	60,074,587
3	SGS	43,357	703,617	7,649,210
4	MGS	3,007	554,657	4,998,150
5	LGS	-	-	-
6	Total Tariff Sales	749,354	6,225,581	72,721,947
<b>7</b>	<b>Transportation by Rate Class</b>			
8	Residential	4,397	29,500	279,084
9	SGS	3,688	125,051	785,497
10	MGS	2,268	950,247	4,765,056
11	LGS	345	9,234,050	7,547,147
12	Total Transportation	10,698	10,338,848	13,376,783
<b>13</b>	<b>Summary by Rate Class</b>			
14	Residential	707,387	4,996,807	60,353,671
15	SGS	47,045	828,668	8,434,707
16	MGS	5,275	1,504,904	9,763,205
17	LGS	345	9,234,050	7,547,147
18	Total by Rate Class	760,052	16,564,429	86,098,730
<b>19</b>	<b>Other Operating Revenue</b>			
20	483 - Sales for Resale			0
21	487 - Forfeited Discounts			392,313
22	488 - Miscellaneous Service Revenues			80,025
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			-
24	493 - Rent from Gas Property			-
25	495 - Other Gas Revenues			245,499
26	496 - Provision for Rate Refunds			-
27	Total Other Operating Revenue			717,838
<b>28</b>	<b>Overall Total</b>	<b>760,052</b>	<b>16,564,429</b>	<b>86,816,568</b>

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Forecasted Revenue at Current Rates  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch D)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch D)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>
<b>1 Tariff Sales by Rate Class</b>				
2	Residential	707,250	4,976,711	61,758,264
3	SGS	43,411	704,492	7,658,582
4	MGS	3,013	555,745	5,007,813
5	LGS	-	-	-
6	Total Tariff Sales	<u>753,674</u>	<u>6,236,947</u>	<u>74,424,659</u>
<b>7 Transportation by Rate Class</b>				
8	Residential	4,397	29,379	277,298
9	SGS	3,688	125,051	785,447
10	MGS	2,268	950,247	4,823,355
11	LGS	<u>345</u>	<u>9,234,050</u>	<u>7,632,505</u>
12	Total Transportation	10,698	10,338,727	13,518,606
<b>13 Summary by Rate Class</b>				
14	Residential	711,647	5,006,090	62,035,563
15	SGS	47,099	829,543	8,444,029
16	MGS	5,281	1,505,992	9,831,168
17	LGS	<u>345</u>	<u>9,234,050</u>	<u>7,632,505</u>
18	Total by Rate Class	764,372	16,575,674	87,943,265
<b>19 Other Operating Revenue</b>				
20	483 - Sales for Resale			0
21	487 - Forfeited Discounts			400,718
22	488 - Miscellaneous Service Revenues			80,025
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			-
24	493 - Rent from Gas Property			-
25	495 - Other Gas Revenues			245,499
26	496 - Provision for Rate Refunds			-
27	Total Other Operating Revenue			<u>726,242</u>
<b>28 Overall Total</b>		<b>764,372</b>	<b>16,575,674</b>	<b>88,669,508</b>

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Comparison of Forecasted Revenues at Current and Proposed Rates  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch D)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch D)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Proposed Adjustment (4) = (5 - 3) \$ %	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Tariff Sales by Rate Class</b>						
2	Residential	711,865	4,983,369	61,893,910	4,437,039 7%	66,330,949
3	SGS	43,469	705,440	7,668,736	(63,088) -1%	7,605,647
4	MGS	3,019	556,923	5,018,281	(114,469) -2%	4,903,812
5	LGS	-	-	-	0%	-
6	Total Tariff Sales	758,354	6,245,732	74,580,927	4,259,482 6%	78,840,409
<b>7 Transportation by Rate Class</b>						
8	Residential	4,397	29,230	276,210	27,721 10%	303,931
9	SGS	3,688	125,051	785,453	19,311 2%	804,763
10	MGS	2,268	950,247	4,824,120	(267,163) -6%	4,556,957
11	LGS	345	9,234,050	7,645,700	3,426,899 45%	11,072,600
12	Total Transportation	10,698	10,338,578	13,531,482	3,206,768 24%	16,738,251
<b>13 Summary by Rate Class</b>						
14	Residential	716,262	5,012,599	62,170,120	4,464,760 7%	66,634,880
15	SGS	47,157	830,491	8,454,188	(43,778) -1%	8,410,411
16	MGS	5,287	1,507,170	9,842,401	(381,632) -4%	9,460,769
17	LGS	345	9,234,050	7,645,700	3,426,899 45%	11,072,600
18	Total by Rate Class	769,052	16,584,310	88,112,410	7,466,250 8%	95,578,660
<b>19 Other Operating Revenue</b>						
20	483 - Sales for Resale			0	- 0%	0
21	487 - Forfeited Discounts			401,489	- 0%	401,489
22	488 - Miscellaneous Service Revenues			80,025	- 0%	80,025
23	489.1 - Revs from Transp of Gas of Others thru Gath Fac.			-	- 0%	-
24	493 - Rent from Gas Property			-	- 0%	-
25	495 - Other Gas Revenues			245,499	- 0%	245,499
26	496 - Provision for Rate Refunds			-	0%	-
27	Total Other Operating Revenue			727,013	- 0%	727,013
<b>28</b>	<b>Overall Total</b>	<b>769,052</b>	<b>16,584,310</b>	<b>88,839,423</b>	<b>7,466,250 8%</b>	<b>96,305,673</b>

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue Summary

Line No.	Acct No.	Description	HTY	HTY	Proforma	FTY	Proforma	FPFTY	FPFTY at	Proposed Rate	Proposed
			Per Books	Adjustments at Present	HTY	Adjustments at Present	FTY	Adjustments at Present	Present Rates	Adjustments	FPFTY
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
			<i>(Ex 3, Sch 15, Atch C)</i>		<i>(Ex 3, Sch 15, Atch C)</i>		<i>(Ex 3, Sch 15, Atch C)</i>		<i>(Ex 3, Sch 15, Atch C)</i>		<i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Operating Revenues (by FERC account):</b>											
2	480	Residential Sales Revenue	76,278,675	(16,204,088)	60,074,587	1,683,677	61,758,264	135,646	61,893,910	4,437,039	66,330,949
3	481	Commercial and Industrial Sales	16,319,063	(3,671,704)	12,647,359	19,036	12,666,395	20,622	12,687,017	(177,557)	12,509,460
4	483	Sales for Resale	245,521	(245,521)	0	-	0	-	0	-	0
5	487	Forfeited Discounts	478,016	(85,702)	392,313	8,405	400,718	771	401,489	-	401,489
6	488	Miscellaneous Service Revenues	80,025	-	80,025	-	80,025	-	80,025	-	80,025
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	-	-	-	-	-	-	-	-	-
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	12,309,606	1,067,178	13,376,783	141,823	13,518,606	12,876	13,531,482	3,206,768	16,738,251
9	493	Rent from Gas Property	-	-	-	-	-	-	-	-	-
10	495	Other Gas Revenues	245,499	-	245,499	-	245,499	-	245,499	-	245,499
11	496	Provision for Rate Refunds	2,207,560	(2,207,560)	-	-	-	-	-	-	-
12		Total Operating Revenues	108,163,966	(21,347,398)	86,816,568	1,852,940	88,669,508	169,915	88,839,423	7,466,250	96,305,673

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Volume and Revenue Summary at Current Rates  
For the 12 Months Ended August 31, 2023

Line No.	Acct No	Description	Year Prior to	HTY	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Test Year	Unbilled/	Weather	Adjustment to	Annualized
			HTY Per Books	Per Books	Gas Cost	Rider USP	Rider GPC	MFC	SCR	DSIC Rider	TCJA Rider	Cycle 22 Revenue Adj	Adjustment	Reflect Annualization	Base Revenue
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)=(13)-(2-11)	(13)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1 Gas Service Revenue by FERC Account															
2	480	Residential Sales Revenue	68,623,373	76,278,675	(34,737,325)	(1,166,360)	(419,917)	(851,234)	1,243	-	4,165,354	298,433	1,377,138	(202,524)	44,743,483
3	481	Commercial and Industrial Sales	14,602,286	16,319,063	(9,289,088)	-	(112,377)	(19,682)	81	-	800,346	84,842	108,516	341,353	8,233,053
4	483	Sales for Resale	159,709	245,521	(245,521)	-	-	-	-	-	-	-	-	-	0
5	487	Forfeited Discounts	409,976	478,016	-	-	-	-	-	-	-	-	-	(85,702)	392,313
6	488	Miscellaneous Service Revenues	66,025	80,025	-	-	-	-	-	-	-	-	-	-	80,025
7	489.1	Revs from Transp of Gas of Others thru Gath Fac.	-	-	-	-	-	-	-	-	-	-	-	-	-
8	489.3	Revs from Transp of Gas of Others thru Distri Fac.	12,544,893	12,309,606	(1,933,691)	(18,036)	-	(707)	15	-	1,727,583	56,778	27,985	1,156,394	13,325,927
9	493	Rent from Gas Property	11,078	-	-	-	-	-	-	-	-	-	-	-	-
10	495	Other Gas Revenues	247,017	245,499	-	-	-	-	-	-	-	-	-	-	245,499
11	496	Provision for Rate Refunds	703,886	2,207,560	-	-	-	-	-	-	(2,207,560)	-	-	-	-
12		<b>Total Revenue</b>	<b>97,368,243</b>	<b>108,163,966</b>	<b>(46,205,626)</b>	<b>(1,184,396)</b>	<b>(532,294)</b>	<b>(871,623)</b>	<b>1,339</b>	<b>-</b>	<b>4,485,723</b>	<b>440,053</b>	<b>1,513,639</b>	<b>1,209,520</b>	<b>67,020,300</b>
13		Sales Throughput (Mcf)													
14		Residential	4,943,204	4,731,787	-	-	-	-	-	-	-	36,652	203,289	(4,420)	4,967,307
15		Commercial & Industrial	1,371,786	1,265,000	-	-	-	-	-	-	-	9,334	21,113	(37,374)	1,258,274
16		<b>Total Sales Throughput</b>	<b>6,314,990</b>	<b>5,996,787</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,186</b>	<b>224,402</b>	<b>(41,794)</b>	<b>6,225,581</b>
17		Transportation Throughput (Mcf)	11,376,789	10,210,220	-	-	-	-	-	-	-	24,842	5,667	98,119	10,338,848
18		<b>Total Throughput</b>	<b>17,691,779</b>	<b>16,207,007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,028</b>	<b>230,069</b>	<b>56,325</b>	<b>16,564,429</b>











Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2 x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Residential Sales</b>						
2	Customer Charge					
3	Service Charge	674,847		15.75	10,628,840	
4	DSIC Rider	674,847		-	-	
5	Supplier Choice Rider	674,847		(0.0012)	(810)	
6	TCJA Rider	674,847		(1.2976)	(875,710)	
7	Subtotal - Customer Charge				9,752,320	
8	Delivery Charge					
9	Base Rate Delivery		4,722,613	6.7743	31,992,394	
10	Universal Service Rider		4,722,613	0.0308	145,456	
11	Rider GPC - Gas Procurement Charge		4,722,613	0.0865	408,506	
12	DSIC Rider		4,722,613	-	-	
13	TCJA Rider		4,722,613	(0.5581)	(2,635,853)	
14	Subtotal - Delivery				29,910,503	
15	STAS		4,722,613	0.0043	20,307	
16	Subtotal Customer Charge and Delivery Revenue				39,683,131	
17	Gas Cost		4,722,613	3.9521	18,664,237	
18	Merchant Function Charge		4,722,613	0.0967	456,677	
19	Total Residential Sales	674,847	4,722,613		58,804,044	12.451592
<b>20 Residential CAP Sales</b>						
21	Customer Charge					
22	Service Charge	28,143		15.75	443,252	
23	DSIC Rider	28,143		-	-	
24	Supplier Choice Rider	28,143		-	-	
25	TCJA Rider	28,143		(1.2976)	(36,520)	
26	Subtotal - Customer Charge				406,733	
27	Delivery Charge					
28	Base Rate Delivery		244,695	6.7743	1,657,637	
29	Cap Credit		244,695	(6.8256)	(1,670,193)	
30	Rider GPC - Gas Procurement Charge		244,695	0.0865	21,166	
31	DSIC Rider		244,695	-	-	
32	TCJA Rider		244,695	(0.5581)	(136,573)	
33	Subtotal - Delivery				(127,963)	
34	STAS		244,695	0.0043	1,052	
35	Subtotal Customer Charge and Delivery Revenue				279,822	
36	Gas Cost		244,695	3.9521	967,059	
37	Merchant Function Charge		244,695	0.0967	23,662	
38	Total Residential CAP Sales	28,143	244,695		1,270,543	5.192355
<b>39 Commercial SGS Sales</b>						
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	39,255		35.00	1,373,925	
42	DSIC Rider	39,255		-	-	
43	Supplier Choice Rider	39,255		(0.0012)	(47)	
44	TCJA Rider	39,255		(2.8837)	(113,198)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				1,260,680	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	4,102		65.00	266,630	
48	DSIC Rider	4,102		-	-	
49	Supplier Choice Rider	4,102		(0.0012)	(5)	
50	TCJA Rider	4,102		(5.3554)	(21,968)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				244,657	
52	Delivery Charge					
53	Base Rate Delivery		703,617	5.1008	3,589,008	
54	Rider GPC - Gas Procurement Charge		703,617	0.0865	60,863	
55	DSIC Rider		703,617	-	-	
56	TCJA Rider		703,617	(0.4203)	(295,698)	
57	Subtotal - Delivery				3,354,173	
58	STAS		703,617	0.0043	3,026	
59	Subtotal Customer Charge and Delivery Revenue				4,862,536	
60	Gas Cost		703,617	3.9521	2,780,764	
61	Merchant Function Charge		703,617	0.0084	5,910	
62	Total Commercial SGS Sales	43,357	703,617		7,649,210	10.871274

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Industrial SGS Sales</u></b>					
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	-		35.00	-	
4	DSIC Rider	-		-	-	
5	Supplier Choice Rider	-		(0.0012)	-	
6	TCJA Rider	-		(2.8837)	-	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				-	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	-		65.00	-	
10	DSIC Rider	-		-	-	
11	Supplier Choice Rider	-		(0.0012)	-	
12	TCJA Rider	-		(5.3554)	-	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				-	
14	Delivery Charge					
15	Base Rate Delivery		-	5.1008	-	
16	Rider GPC - Gas Procurement Charge		-	0.0865	-	
17	DSIC Rider		-	-	-	
18	TCJA Rider		-	(0.4203)	-	
19	Subtotal - Delivery				-	
20	STAS		-	0.0043	-	
21	Subtotal Customer Charge and Delivery Revenue				-	
22	Gas Cost		-	3.9521	-	
23	Merchant Function Charge		-	0.0084	-	
24	Total Industrial SGS Sales	-	-		-	-
<b>25</b>	<b><u>Commercial MGS Sales</u></b>					
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	2,240		75.00	168,000	
28	DSIC Rider	2,240		-	-	
29	TCJA Rider	2,240		(6.1793)	(13,842)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				154,158	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	767		175.00	134,225	
33	DSIC Rider	767		-	-	
34	TCJA Rider	767		(14.4183)	(11,059)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				123,166	
36	Delivery Charge					
37	Base Rate Delivery		554,657	4.8604	2,695,855	
38	Rider GPC - Gas Procurement Charge		554,657	0.0865	47,978	
39	DSIC Rider		554,657	-	-	
40	TCJA Rider		554,657	(0.4004)	(222,111)	
41	Subtotal - Delivery				2,521,721	
42	STAS		554,657	0.0043	2,385	
43	Subtotal Customer Charge and Delivery Revenue				2,801,431	
44	Gas Cost		554,657	3.9521	2,192,060	
45	Merchant Function Charge		554,657	0.0084	4,659	
46	Total Commercial MGS Sales	3,007	554,657		4,998,150	9.011245
<b>47</b>	<b><u>Industrial MGS Sales</u></b>					
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	-		75.00	-	
50	DSIC Rider	-		-	-	
51	TCJA Rider	-		(6.1793)	-	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				-	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	-		175.00	-	
55	DSIC Rider	-		-	-	
56	TCJA Rider	-		(14.4183)	-	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				-	
58	Delivery Charge					
59	Base Rate Delivery		-	4.8604	-	
60	Rider GPC - Gas Procurement Charge		-	0.0865	-	
61	DSIC Rider		-	-	-	
62	TCJA Rider		-	(0.4004)	-	
63	Subtotal - Delivery				-	
64	STAS		-	0.0043	-	
65	Subtotal Customer Charge and Delivery Revenue				-	
66	Gas Cost		-	3.9521	-	
67	Merchant Function Charge		-	0.0084	-	
68	Total Industrial MGS Sales	-	-		-	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sub 15, A+B F)</i>	Volumes (2) Mcf <i>(Ex 3, Sub 15, A+B G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial LGS Sales</b>						
2	Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
3	Service Charge	-	-	800.00	-	-
4	DSIC Rider	-	-	-	-	-
5	TCJA Rider	-	-	(65.91)	-	-
6	Subtotal - Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
7	Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
8	Service Charge	-	-	1,500.00	-	-
9	DSIC Rider	-	-	-	-	-
10	TCJA Rider	-	-	(123.59)	-	-
11	Subtotal - Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
12	Delivery Charge	-	-	-	-	-
13	Base Rate Delivery	-	-	3,750.00	-	-
14	Rider GPC - Gas Procurement Charge	-	-	0.0865	-	-
15	DSIC Rider	-	-	-	-	-
16	TCJA Rider	-	-	(0.3090)	-	-
17	Subtotal - Delivery	-	-	-	-	-
18	STAS	-	-	0.0043	-	-
19	Subtotal Customer Charge and Delivery Revenue	-	-	-	-	-
20	Gas Cost	-	-	3,952.1	-	-
21	Merchant Function Charge	-	-	0.0084	-	-
22	Total Commercial LGS Sales	-	-	-	-	-
<b>23 Industrial LGS Sales</b>						
24	Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
25	Service Charge	-	-	800.00	-	-
26	DSIC Rider	-	-	-	-	-
27	TCJA Rider	-	-	(65,912.0)	-	-
28	Subtotal - Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
29	Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
30	Service Charge	-	-	1,500.00	-	-
31	DSIC Rider	-	-	-	-	-
32	TCJA Rider	-	-	(123,585.0)	-	-
33	Subtotal - Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
34	Delivery Charge	-	-	-	-	-
35	Base Rate Delivery	-	-	3,750.00	-	-
36	Rider GPC - Gas Procurement Charge	-	-	0.0865	-	-
37	DSIC Rider	-	-	-	-	-
38	TCJA Rider	-	-	(0.3090)	-	-
39	Subtotal - Delivery	-	-	-	-	-
40	STAS	-	-	0.0043	-	-
41	Subtotal Customer Charge and Delivery Revenue	-	-	-	-	-
42	Gas Cost	-	-	3,952.1	-	-
43	Merchant Function Charge	-	-	0.0084	-	-
44	Total Industrial LGS Sales	-	-	-	-	-
<b>45 Tariff Sales Summary by Rate Class</b>						
<b>Residential Sales</b>						
46	Base Rate Revenue	-	-	-	44,722,123	-
48	STAS	-	-	-	21,359	-
49	Supplier Choice Rider	-	-	-	(810)	-
50	Universal Services Program	-	-	-	(1,524,736)	-
51	Merchant Function Charge	-	-	-	480,339	-
52	Gas Procurement Charge	-	-	-	429,672	-
53	DSIC	-	-	-	-	-
54	TCJA	-	-	-	(3,684,656)	-
55	Gas Cost	-	-	-	19,631,296	-
56	Total Residential Sales	702,990	4,967,307	-	60,074,587	-
<b>SGS Sales</b>						
58	Base Rate Revenue	-	-	-	5,229,563	-
59	STAS	-	-	-	3,026	-
60	Supplier Choice Rider	-	-	-	(52)	-
61	Merchant Function Charge	-	-	-	5,910	-
62	Gas Procurement Charge	-	-	-	60,863	-
63	DSIC	-	-	-	-	-
64	TCJA	-	-	-	(430,864)	-
65	Gas Cost	-	-	-	2,780,764	-
66	Total SGS Sales	43,357	703,617	-	7,649,210	-
<b>MGS Sales</b>						
68	Base Rate Revenue	-	-	-	2,998,080	-
69	STAS	-	-	-	2,385	-
70	Merchant Function Charge	-	-	-	4,659	-
71	Gas Procurement Charge	-	-	-	47,978	-
72	DSIC	-	-	-	-	-
73	TCJA	-	-	-	(247,012)	-
74	Gas Cost	-	-	-	2,192,060	-
75	Total MGS Sales	3,007	554,657	-	4,998,150	-
<b>LGS Sales</b>						
77	Base Rate Revenue	-	-	-	-	-
78	STAS	-	-	-	-	-
79	Merchant Function Charge	-	-	-	-	-
80	Gas Procurement Charge	-	-	-	-	-
81	DSIC	-	-	-	-	-
82	TCJA	-	-	-	-	-
83	Gas Cost	-	-	-	-	-
84	Total LGS Sales	-	-	-	-	-
<b>Commercial &amp; Industrial Sales (Total SGS, MGS, LGS)</b>						
86	Base Rate Revenue	-	-	-	8,227,643	-
87	STAS	-	-	-	5,411	-
88	Supplier Choice Rider	-	-	-	(52)	-
89	Merchant Function Charge	-	-	-	10,569	-
90	Gas Procurement Charge	-	-	-	108,841	-
91	DSIC	-	-	-	-	-
92	TCJA	-	-	-	(677,875)	-
93	Gas Cost	-	-	-	4,972,823	-
94	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	46,364	1,258,274	-	12,647,359	-
<b>Total Tariff Sales</b>						
96	Base Rate Revenue	-	-	-	52,949,766	-
97	STAS	-	-	-	26,770	-
98	Supplier Choice Rider	-	-	-	(862)	-
99	Universal Services Program	-	-	-	(1,524,736)	-
100	Merchant Function Charge	-	-	-	490,908	-
101	Gas Procurement Charge	-	-	-	538,513	-
102	DSIC	-	-	-	-	-
103	TCJA	-	-	-	(4,362,531)	-
104	Gas Cost	-	-	-	24,604,119	-
105	Total Tariff Sales	749,354	6,225,581	-	72,721,947	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	4,397		15.75	69,253	
4	DSIC Rider	4,397		-	-	
5	Supplier Choice Rider	4,397		(0.00)	(5)	
6	TCJA Rider	4,397		(1.30)	(5,706)	
7	Subtotal - Customer Charge				63,542	
8	Delivery Charge:					
9	Base Rate Delivery		29,500	6.7743	199,840	
10	Universal Service Rider		29,500	0.0308	909	
11	DSIC Rider		29,500	-	-	
12	TCJA Rider		29,500	(0.5581)	(16,465)	
13	Subtotal - Delivery				184,284	
14	STAS		29,500	0.0043	127	
15	Subtotal Customer Charge and Delivery Revenue				247,952	
16	Gas Cost		29,500	1.0301	30,388	
17	Merchant Function Charge		29,500	0.0252	743	
18	Total Residential Transport	4,397	29,500		279,084	9.460542
<b>19</b>	<b><u>Commercial SGS Transport</u></b>					
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	2,592		35.0000	90,720	
22	DSIC Rider	2,592		-	-	
23	Supplier Choice Rider	2,592		(0.0012)	(3)	
24	TCJA Rider	2,592		(2.8837)	(7,474)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				83,242	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	1,084		65.0000	70,460	
28	DSIC Rider	1,084		-	-	
29	Supplier Choice Rider	1,084		(0.0012)	(1)	
30	TCJA Rider	1,084		(5.3554)	(5,805)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				64,653	
32	Delivery Charge:					
33	Base Rate Delivery		124,043	5.1008	632,720	
34	Negotiated Delivery		447	0.2000	89	
35	DSIC Rider		124,491	-	-	
36	TCJA Rider		124,491	(0.4203)	(52,318)	
37	Subtotal - Delivery				580,492	
38	STAS		124,491	0.0043	535	
39	Subtotal Customer Charge and Delivery Revenue				728,923	
40	Gas Cost		124,491	0.4468	55,622	
41	Total Commercial SGS Transport	3,676	124,491		784,545	6.302050
<b>42</b>	<b><u>Industrial SGS Transport</u></b>					
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	-		35.0000	-	
45	DSIC Rider	-		-	-	
46	Supplier Choice Rider	-		(0.0012)	-	
47	TCJA Rider	-		(2.8837)	-	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				-	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	12		65.0000	780	
51	DSIC Rider	12		-	-	
52	Supplier Choice Rider	12		(0.0012)	(0)	
53	TCJA Rider	12		(5.3554)	(64)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				716	
55	Delivery Charge:					
56	Base Rate Delivery		4	5.1008	18	
57	Negotiated Delivery		557	0.3600	200	
58	DSIC Rider		560	-	-	
59	TCJA Rider		560	(0.4203)	(236)	
60	Subtotal - Delivery				(17)	
61	STAS		560	0.0043	2	
62	Subtotal Customer Charge and Delivery Revenue				701	
63	Gas Cost		560	0.4468	250	
64	Total Industrial SGS Transport	12	560		951	1.697675

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial MGS Transport</b>						
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	1,020		75.0000	76,500	
4	DSIC Rider	1,020		-	-	
5	TCJA Rider	1,020		(6.1793)	(6,303)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				70,197	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	1,188		175.0000	207,900	
9	DSIC Rider	1,188		-	-	
10	TCJA Rider	1,188		(14.4183)	(17,129)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				190,771	
12	Delivery Charge:					
13	Base Rate Delivery		835,852	4.8604	4,062,577	
14	Negotiated Delivery		26,883	0.7939	21,342	
15	DSIC Rider		862,735	-	-	
16	TCJA Rider		862,735	(0.4004)	(345,481)	
17	Subtotal - Delivery				3,738,438	
18	STAS		862,735	0.0043	3,710	
19	Subtotal Customer Charge and Delivery Revenue				4,003,116	
20	Gas Cost		862,735	0.4468	385,470	
21	Total Commercial MGS Transport	2,208	862,735		4,388,586	5.086830
<b>22 Industrial MGS Transport</b>						
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	-		75.0000	-	
25	DSIC Rider	-		-	-	
26	TCJA Rider	-		(6.1793)	-	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				-	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	60		175.0000	10,500	
30	DSIC Rider	60		-	-	
31	TCJA Rider	60		(14.4183)	(865)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				9,635	
33	Delivery Charge:					
34	Base Rate Delivery		65,508	4.8604	318,393	
35	Negotiated Delivery		22,005	2.0000	44,009	
36	DSIC Rider		87,512	-	-	
37	TCJA Rider		87,512	(0.4004)	(35,044)	
38	Subtotal - Delivery				327,358	
39	STAS		87,512	0.0043	376	
40	Subtotal Customer Charge and Delivery Revenue				337,369	
41	Gas Cost		87,512	0.4468	39,100	
42	Total Industrial MGS Transport	60	87,512		376,469	4.301913
<b>43 Commercial LGS Transport</b>						
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	108		800.0000	86,400	
46	DSIC Rider	108		-	-	
47	TCJA Rider	108		(65.9120)	(7,118)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				79,282	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	48		1,500.0000	72,000	
51	DSIC Rider	48		-	-	
52	TCJA Rider	48		(123.5850)	(5,932)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				66,068	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	9		5,000.0000	45,000	
56	DSIC Rider	9		-	-	
57	TCJA Rider	9		(411.9500)	(3,708)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				41,292	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	-		7,500.0000	-	
61	DSIC Rider	-		-	-	
62	TCJA Rider	-		(617.9250)	-	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				-	
64	Delivery Charge:					
65	Base Rate Delivery		588,299	3.4390	2,023,170	
66	Negotiated Delivery		24,850	1.3500	33,548	
67	DSIC Rider		613,149	-	-	
68	TCJA Rider		613,149	(0.2969)	(182,045)	
69	Subtotal - Delivery				1,874,674	
70	STAS		613,149	0.0045	2,748	
71	Subtotal Customer Charge and Delivery Revenue				2,064,063	
72	Gas Cost		613,149	0.1165	71,432	
73	Total Commercial LGS Transport	165	613,149		2,135,495	3.482833

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	12		800.0000	9,600	
4	DSIC Rider	12		-	-	
5	TCJA Rider	12		(65.9120)	(791)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				8,809	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	12		1,500.0000	18,000	
9	DSIC Rider	12		-	-	
10	TCJA Rider	12		(123.5850)	(1,483)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				16,517	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	60		5,000.0000	300,000	
14	DSIC Rider	60		-	-	
15	TCJA Rider	60		(411.9500)	(24,717)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				275,283	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	96		7,500.0000	720,000	
19	DSIC Rider	96		-	-	
20	TCJA Rider	96		(617.9250)	(59,321)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				660,679	
22	Delivery Charge:					
23	Base Rate Delivery		2,010,221	1.3004	2,614,140	
24	Negotiated Delivery		6,610,680	0.2351	1,554,198	
25	DSIC Rider		8,620,901	-	-	
26	TCJA Rider		8,620,901	(0.0881)	(759,379)	
27	Subtotal - Delivery				3,408,959	
28	STAS		8,620,901	0.0043	37,070	
29	Subtotal Customer Charge and Delivery Revenue				4,407,317	
30	Gas Cost		8,620,901	0.1165	1,004,335	
31	Total Industrial LGS Transport	180	8,620,901		5,411,652	0.627736
<b>32</b>	<b>Transport Summary by Rate Class</b>					
<b>33</b>	<b>Residential Transport</b>					
34	Base Rate Revenue				269,093	
35	STAS				127	
36	Supplier Choice Rider				(5)	
37	Rider USP				909	
38	Merchant Function Charge				743	
39	DSIC				-	
40	TCJA				(22,171)	
41	Gas Cost				30,388	
42	Total Residential Transport	4,397	29,500		279,084	
<b>43</b>	<b>SGS Transport</b>					
44	Base Rate Revenue				794,988	
45	STAS				538	
46	Supplier Choice Rider				(4)	
47	DSIC				-	
48	TCJA				(65,897)	
49	Gas Cost				55,873	
50	Total SGS Transport	3,688	125,051		785,497	
<b>51</b>	<b>MGS Transport</b>					
52	Base Rate Revenue				4,741,221	
53	STAS				4,086	
54	DSIC				-	
55	TCJA				(404,822)	
56	Gas Cost				424,570	
57	Total MGS Transport	2,268	950,247		4,765,056	
<b>58</b>	<b>LGS Transport</b>					
59	Base Rate Revenue				7,476,056	
60	STAS				39,818	
61	DSIC				-	
62	TCJA				(1,044,494)	
63	Gas Cost				1,075,767	
64	Total LGS Transport	345	9,234,050		7,547,147	
<b>65</b>	<b>Transport</b>					
66	Base Rate Revenue				13,281,358	
67	STAS				44,568	
68	Supplier Choice Rider				(10)	
69	Rider USP				909	
70	Merchant Function Charge				743	
71	DSIC				-	
72	TCJA				(1,537,383)	
73	Gas Cost				1,586,598	
74	Total Transport	10,698	10,338,848		13,376,783	
75	Residential Sales Revenue	702,990	4,967,307		60,074,587	
76	Commercial and Industrial Sales	46,364	1,258,274		12,647,359	
77	Sales for Resale				0	
78	Forfeited Discounts				392,313	
79	Miscellaneous Service Revenues				80,025	
80	Revs from Transp of Gas of Others thru Gath Fac.				-	
81	Revs from Transp of Gas of Others thru Distri Fac.	10,698	10,338,848		13,376,783	
82	Rent from Gas Property				-	
83	Other Gas Revenues				245,499	
84	Provision for Rate Refunds				-	
85	Total	760,052	16,564,429		86,816,568	

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Residential Sales</b>						
2	Customer Charge					
3	Service Charge	679,107		15.75	10,695,935	
4	DSIC Rider	679,107		-	-	
5	Supplier Choice Rider	679,107		(0.0012)	(815)	
6	TCJA Rider	679,107		(1.2976)	(881,238)	
7	Subtotal - Customer Charge				9,813,882	
8	Delivery Charge					
9	Base Rate Delivery		4,733,015	6.7743	32,062,865	
10	Universal Service Rider		4,733,015	-	-	
11	Rider GPC - Gas Procurement Charge		4,733,015	0.0865	409,406	
12	DSIC Rider		4,733,015	-	-	
13	TCJA Rider		4,733,015	(0.5581)	(2,641,659)	
14	Subtotal - Delivery				29,830,611	
15	STAS		4,733,015	0.0043	20,352	
16	Subtotal Customer Charge and Delivery Revenue				39,664,845	
17	Gas Cost		4,733,015	3.9521	18,705,349	
18	Merchant Function Charge		4,733,015	0.0967	457,683	
19	Total Residential Sales	679,107	4,733,015		58,827,877	12.429260
<b>20 Residential CAP Sales</b>						
21	Customer Charge					
22	Service Charge	28,143		15.75	443,252	
23	DSIC Rider	28,143		-	-	
24	Supplier Choice Rider	28,143		-	-	
25	TCJA Rider	28,143		(1.2976)	(36,520)	
26	Subtotal - Customer Charge				406,733	
27	Delivery Charge					
28	Base Rate Delivery		243,696	6.7743	1,650,867	
29	Cap Credit		243,696	-	-	
30	Rider GPC - Gas Procurement Charge		243,696	0.0865	21,080	
31	DSIC Rider		243,696	-	-	
32	TCJA Rider		243,696	(0.5581)	(136,015)	
33	Subtotal - Delivery				1,535,932	
34	STAS		243,696	0.0043	1,048	
35	Subtotal Customer Charge and Delivery Revenue				1,943,712	
36	Gas Cost		243,696	3.9521	963,109	
37	Merchant Function Charge		243,696	0.0967	23,565	
38	Total Residential CAP Sales	28,143	243,696		2,930,387	12.024785
<b>39 Commercial SGS Sales</b>						
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	39,309		35.00	1,375,812	
42	DSIC Rider	39,309		-	-	
43	Supplier Choice Rider	39,309		(0.0012)	(47)	
44	TCJA Rider	39,309		(2.8837)	(113,353)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				1,262,412	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	4,102		65.00	266,630	
48	DSIC Rider	4,102		-	-	
49	Supplier Choice Rider	4,102		(0.0012)	(5)	
50	TCJA Rider	4,102		(5.3554)	(21,968)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				244,657	
52	Delivery Charge					
53	Base Rate Delivery		704,492	5.1008	3,593,472	
54	Rider GPC - Gas Procurement Charge		704,492	0.0865	60,939	
55	DSIC Rider		704,492	-	-	
56	TCJA Rider		704,492	(0.4203)	(296,066)	
57	Subtotal - Delivery				3,358,344	
58	STAS		704,492	0.0043	3,029	
59	Subtotal Customer Charge and Delivery Revenue				4,868,443	
60	Gas Cost		704,492	3.9521	2,784,222	
61	Merchant Function Charge		704,492	0.0084	5,918	
62	Total Commercial SGS Sales	43,411	704,492		7,658,582	10.871074

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Industrial SGS Sales</u></b>					
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	-		35.00	-	
4	DSIC Rider	-		-	-	
5	Supplier Choice Rider	-		(0.0012)	-	
6	TCJA Rider	-		(2.8837)	-	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				-	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	-		65.00	-	
10	DSIC Rider	-		-	-	
11	Supplier Choice Rider	-		(0.0012)	-	
12	TCJA Rider	-		(5.3554)	-	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				-	
14	Delivery Charge					
15	Base Rate Delivery		-	5.1008	-	
16	Rider GPC - Gas Procurement Charge		-	0.0865	-	
17	DSIC Rider		-	-	-	
18	TCJA Rider		-	(0.4203)	-	
19	Subtotal - Delivery				-	
20	STAS		-	0.0043	-	
21	Subtotal Customer Charge and Delivery Revenue				-	
22	Gas Cost		-	3.9521	-	
23	Merchant Function Charge		-	0.0084	-	
24	Total Industrial SGS Sales	-	-		-	-
<b>25</b>	<b><u>Commercial MGS Sales</u></b>					
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	2,246		75.00	168,442	
28	DSIC Rider	2,246		-	-	
29	TCJA Rider	2,246		(6.1793)	(13,878)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				154,564	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	767		175.00	134,225	
33	DSIC Rider	767		-	-	
34	TCJA Rider	767		(14.4183)	(11,059)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				123,166	
36	Delivery Charge					
37	Base Rate Delivery		555,745	4.8604	2,701,141	
38	Rider GPC - Gas Procurement Charge		555,745	0.0865	48,072	
39	DSIC Rider		555,745	-	-	
40	TCJA Rider		555,745	(0.4004)	(222,547)	
41	Subtotal - Delivery				2,526,666	
42	STAS		555,745	0.0043	2,390	
43	Subtotal Customer Charge and Delivery Revenue				2,806,786	
44	Gas Cost		555,745	3.9521	2,196,358	
45	Merchant Function Charge		555,745	0.0084	4,668	
46	Total Commercial MGS Sales	3,013	555,745		5,007,813	9.010996
<b>47</b>	<b><u>Industrial MGS Sales</u></b>					
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	-		75.00	-	
50	DSIC Rider	-		-	-	
51	TCJA Rider	-		(6.1793)	-	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				-	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	-		175.00	-	
55	DSIC Rider	-		-	-	
56	TCJA Rider	-		(14.4183)	-	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				-	
58	Delivery Charge					
59	Base Rate Delivery		-	4.8604	-	
60	Rider GPC - Gas Procurement Charge		-	0.0865	-	
61	DSIC Rider		-	-	-	
62	TCJA Rider		-	(0.4004)	-	
63	Subtotal - Delivery				-	
64	STAS		-	0.0043	-	
65	Subtotal Customer Charge and Delivery Revenue				-	
66	Gas Cost		-	3.9521	-	
67	Merchant Function Charge		-	0.0084	-	
68	Total Industrial MGS Sales	-	-		-	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sub 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sub 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial LGS Sales</b>						
2	Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
3	Service Charge	-	-	800.00	-	-
4	DSIC Rider	-	-	-	-	-
5	TCJA Rider	-	-	(65.91)	-	-
6	Subtotal - Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
7	Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
8	Service Charge	-	-	1,500.00	-	-
9	DSIC Rider	-	-	-	-	-
10	TCJA Rider	-	-	(123.59)	-	-
11	Subtotal - Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
12	Delivery Charge	-	-	-	-	-
13	Base Rate Delivery	-	-	3,750.00	-	-
14	Rider GPC - Gas Procurement Charge	-	-	0.0865	-	-
15	DSIC Rider	-	-	-	-	-
16	TCJA Rider	-	-	(0.3090)	-	-
17	Subtotal - Delivery	-	-	-	-	-
18	STAS	-	-	0.0043	-	-
19	Subtotal Customer Charge and Delivery Revenue	-	-	-	-	-
20	Gas Cost	-	-	3,952.1	-	-
21	Merchant Function Charge	-	-	0.0084	-	-
22	Total Commercial LGS Sales	-	-	-	-	-
<b>23 Industrial LGS Sales</b>						
24	Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
25	Service Charge	-	-	800.00	-	-
26	DSIC Rider	-	-	-	-	-
27	TCJA Rider	-	-	(65.9120)	-	-
28	Subtotal - Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
29	Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
30	Service Charge	-	-	1,500.00	-	-
31	DSIC Rider	-	-	-	-	-
32	TCJA Rider	-	-	(123.5850)	-	-
33	Subtotal - Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
34	Delivery Charge	-	-	-	-	-
35	Base Rate Delivery	-	-	3,750.00	-	-
36	Rider GPC - Gas Procurement Charge	-	-	0.0865	-	-
37	DSIC Rider	-	-	-	-	-
38	TCJA Rider	-	-	(0.3090)	-	-
39	Subtotal - Delivery	-	-	-	-	-
40	STAS	-	-	0.0043	-	-
41	Subtotal Customer Charge and Delivery Revenue	-	-	-	-	-
42	Gas Cost	-	-	3,952.1	-	-
43	Merchant Function Charge	-	-	0.0084	-	-
44	Total Industrial LGS Sales	-	-	-	-	-
<b>45 Tariff Sales Summary by Rate Class</b>						
<b>Residential Sales</b>						
46	Base Rate Revenue	-	-	-	44,852,919	-
47	STAS	-	-	-	21,400	-
48	Supplier Choice Rider	-	-	-	(815)	-
49	Universal Services Program	-	-	-	-	-
50	Merchant Function Charge	-	-	-	481,248	-
51	Gas Procurement Charge	-	-	-	430,485	-
52	DSIC	-	-	-	-	-
53	TCJA	-	-	-	(3,695,432)	-
54	Gas Cost	-	-	-	19,668,459	-
55	Total Residential Sales	707,250	4,976,711	-	61,758,264	-
<b>SGS Sales</b>						
56	Base Rate Revenue	-	-	-	5,235,914	-
57	STAS	-	-	-	3,029	-
58	Supplier Choice Rider	-	-	-	(52)	-
59	Merchant Function Charge	-	-	-	5,918	-
60	Gas Procurement Charge	-	-	-	60,939	-
61	DSIC	-	-	-	-	-
62	TCJA	-	-	-	(431,387)	-
63	Gas Cost	-	-	-	2,784,222	-
64	Total SGS Sales	43,411	704,492	-	7,658,582	-
<b>MGS Sales</b>						
65	Base Rate Revenue	-	-	-	3,003,808	-
66	STAS	-	-	-	2,390	-
67	Merchant Function Charge	-	-	-	4,668	-
68	Gas Procurement Charge	-	-	-	48,072	-
69	DSIC	-	-	-	-	-
70	TCJA	-	-	-	(247,484)	-
71	Gas Cost	-	-	-	2,196,358	-
72	Total MGS Sales	3,013	555,745	-	5,007,813	-
<b>LGS Sales</b>						
73	Base Rate Revenue	-	-	-	-	-
74	STAS	-	-	-	-	-
75	Merchant Function Charge	-	-	-	-	-
76	Gas Procurement Charge	-	-	-	-	-
77	DSIC	-	-	-	-	-
78	TCJA	-	-	-	-	-
79	Gas Cost	-	-	-	-	-
80	Total LGS Sales	-	-	-	-	-
<b>Commercial &amp; Industrial Sales (Total SGS, MGS, LGS)</b>						
81	Base Rate Revenue	-	-	-	8,239,722	-
82	STAS	-	-	-	5,419	-
83	Supplier Choice Rider	-	-	-	(52)	-
84	Merchant Function Charge	-	-	-	10,586	-
85	Gas Procurement Charge	-	-	-	109,010	-
86	DSIC	-	-	-	-	-
87	TCJA	-	-	-	(678,871)	-
88	Gas Cost	-	-	-	4,980,580	-
89	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	46,424	1,260,236	-	12,666,395	-
<b>Total Tariff Sales</b>						
90	Base Rate Revenue	-	-	-	53,092,641	-
91	STAS	-	-	-	26,819	-
92	Supplier Choice Rider	-	-	-	(867)	-
93	Universal Services Program	-	-	-	-	-
94	Merchant Function Charge	-	-	-	491,834	-
95	Gas Procurement Charge	-	-	-	539,496	-
96	DSIC	-	-	-	-	-
97	TCJA	-	-	-	(4,374,303)	-
98	Gas Cost	-	-	-	24,649,039	-
99	Total Tariff Sales	753,674	6,236,947	-	74,424,659	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	4,397		15.75	69,253	
4	DSIC Rider	4,397		-	-	
5	Supplier Choice Rider	4,397		(0.00)	(5)	
6	TCJA Rider	4,397		(1.30)	(5,706)	
7	Subtotal - Customer Charge				63,542	
8	Delivery Charge:					
9	Base Rate Delivery		29,379	6.7743	199,024	
10	Universal Service Rider		29,379	-	-	
11	DSIC Rider		29,379	-	-	
12	TCJA Rider		29,379	(0.5581)	(16,398)	
13	Subtotal - Delivery				182,626	
14	STAS		29,379	0.0043	126	
15	Subtotal Customer Charge and Delivery Revenue				246,294	
16	Gas Cost		29,379	1.0301	30,264	
17	Merchant Function Charge		29,379	0.0252	740	
18	Total Residential Transport	4,397	29,379		277,298	9.438575
<b>19</b>	<b><u>Commercial SGS Transport</u></b>					
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	2,592		35.00	90,720	
22	DSIC Rider	2,592		-	-	
23	Supplier Choice Rider	2,592		(0.0012)	(3)	
24	TCJA Rider	2,592		(2.8837)	(7,474)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				83,242	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	1,084		65.00	70,460	
28	DSIC Rider	1,084		-	-	
29	Supplier Choice Rider	1,084		(0.0012)	(1)	
30	TCJA Rider	1,084		(5.3554)	(5,805)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				64,653	
32	Delivery Charge:					
33	Base Rate Delivery		124,032	5.1008	632,661	
34	Negotiated Delivery		459	0.2000	92	
35	DSIC Rider		124,491	-	-	
36	TCJA Rider		124,491	(0.4203)	(52,318)	
37	Subtotal - Delivery				580,435	
38	STAS		124,491	0.0043	535	
39	Subtotal Customer Charge and Delivery Revenue				728,866	
40	Gas Cost		124,491	0.4468	55,622	
41	Total Commercial SGS Transport	3,676	124,491		784,489	6.301593
<b>42</b>	<b><u>Industrial SGS Transport</u></b>					
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	-		35.00	-	
45	DSIC Rider	-		-	-	
46	Supplier Choice Rider	-		(0.0012)	-	
47	TCJA Rider	-		(2.8837)	-	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				-	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	12		65.00	780	
51	DSIC Rider	12		-	-	
52	Supplier Choice Rider	12		(0.0012)	(0)	
53	TCJA Rider	12		(5.3554)	(64)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				716	
55	Delivery Charge:					
56	Base Rate Delivery		4	5.1008	19	
57	Negotiated Delivery		557	0.3700	206	
58	DSIC Rider		560	-	-	
59	TCJA Rider		560	(0.4203)	(236)	
60	Subtotal - Delivery				(10)	
61	STAS		560	0.0043	2	
62	Subtotal Customer Charge and Delivery Revenue				708	
63	Gas Cost		560	0.4468	250	
64	Total Industrial SGS Transport	12	560		958	1.710145

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Commercial MGS Transport</b>					
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	1,020		75.00	76,500	
4	DSIC Rider	1,020		-	-	
5	TCJA Rider	1,020		(6.1793)	(6,303)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				70,197	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	1,188		175.00	207,900	
9	DSIC Rider	1,188		-	-	
10	TCJA Rider	1,188		(14.4183)	(17,129)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				190,771	
12	Delivery Charge:					
13	Base Rate Delivery		834,510	4.8604	4,056,054	
14	Negotiated Delivery		28,225	0.8228	23,223	
15	DSIC Rider		862,735	-	-	
16	TCJA Rider		862,735	(0.4004)	(345,481)	
17	Subtotal - Delivery				3,733,796	
18	STAS		862,735	0.0043	3,710	
19	Subtotal Customer Charge and Delivery Revenue				3,998,474	
20	Gas Cost		862,735	0.4468	385,470	
21	Total Commercial MGS Transport	2,208	862,735		4,383,944	5.081449
<b>22</b>	<b>Industrial MGS Transport</b>					
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	-		75.00	-	
25	DSIC Rider	-		-	-	
26	TCJA Rider	-		(6.18)	-	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				-	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	60		175.00	10,500	
30	DSIC Rider	60		-	-	
31	TCJA Rider	60		(14.42)	(865)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				9,635	
33	Delivery Charge:					
34	Base Rate Delivery		87,512	4.8604	425,344	
35	Negotiated Delivery		-	2.0000	-	
36	DSIC Rider		87,512	-	-	
37	TCJA Rider		87,512	(0.4004)	(35,044)	
38	Subtotal - Delivery				390,300	
39	STAS		87,512	0.0043	376	
40	Subtotal Customer Charge and Delivery Revenue				400,311	
41	Gas Cost		87,512	0.4468	39,100	
42	Total Industrial MGS Transport	60	87,512		439,411	5.021150
<b>43</b>	<b>Commercial LGS Transport</b>					
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	108		800.00	86,400	
46	DSIC Rider	108		-	-	
47	TCJA Rider	108		(65.9120)	(7,118)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				79,282	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	48		1,500.00	72,000	
51	DSIC Rider	48		-	-	
52	TCJA Rider	48		(123.5850)	(5,932)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				66,068	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	9		5,000.00	45,000	
56	DSIC Rider	9		-	-	
57	TCJA Rider	9		(411.9500)	(3,708)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				41,292	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	-		7,500.00	-	
61	DSIC Rider	-		-	-	
62	TCJA Rider	-		(617.9250)	-	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				-	
64	Delivery Charge:					
65	Base Rate Delivery		589,875	3.4390	2,028,593	
66	Negotiated Delivery		23,274	1.3500	31,419	
67	DSIC Rider		613,149	-	-	
68	TCJA Rider		613,149	(0.2969)	(182,045)	
69	Subtotal - Delivery				1,877,968	
70	STAS		613,149	0.0045	2,748	
71	Subtotal Customer Charge and Delivery Revenue				2,067,357	
72	Gas Cost		613,149	0.1165	71,432	
73	Total Commercial LGS Transport	165	613,149		2,138,789	3.488205

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	12		800.00	9,600	
4	DSIC Rider	12		-	-	
5	TCJA Rider	12		(65.9120)	(791)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				8,809	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	12		1,500.00	18,000	
9	DSIC Rider	12		-	-	
10	TCJA Rider	12		(123.5850)	(1,483)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				16,517	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	60		5,000.00	300,000	
14	DSIC Rider	60		-	-	
15	TCJA Rider	60		(411.9500)	(24,717)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				275,283	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	96		7,500.00	720,000	
19	DSIC Rider	96		-	-	
20	TCJA Rider	96		(617.9250)	(59,321)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				660,679	
22	Delivery Charge:					
23	Base Rate Delivery		2,081,215	1.3004	2,706,463	
24	Negotiated Delivery		6,539,686	0.2361	1,543,940	
25	DSIC Rider		8,620,901	-	-	
26	TCJA Rider		8,620,901	(0.0881)	(759,379)	
27	Subtotal - Delivery				3,491,023	
28	STAS		8,620,901	0.0043	37,070	
29	Subtotal Customer Charge and Delivery Revenue				4,489,381	
30	Gas Cost		8,620,901	0.1165	1,004,335	
31	Total Industrial LGS Transport	180	8,620,901		5,493,716	0.637255
<b>32</b>	<b>Transport Summary by Rate Class</b>					
<b>33</b>	<b>Residential Transport</b>					
34	Base Rate Revenue				268,277	
35	STAS				126	
36	Supplier Choice Rider				(5)	
37	Rider USP				-	
38	Merchant Function Charge				740	
39	DSIC				-	
40	TCJA				(22,103)	
41	Gas Cost				30,264	
42	Total Residential Transport	4,397	29,379		277,298	
<b>43</b>	<b>SGS Transport</b>					
44	Base Rate Revenue				794,938	
45	STAS				538	
46	Supplier Choice Rider				(4)	
47	DSIC				-	
48	TCJA				(65,897)	
49	Gas Cost				55,873	
50	Total SGS Transport	3,688	125,051		785,447	
<b>51</b>	<b>MGS Transport</b>					
52	Base Rate Revenue				4,799,521	
53	STAS				4,086	
54	DSIC				-	
55	TCJA				(404,822)	
56	Gas Cost				424,570	
57	Total MGS Transport	2,268	950,247		4,823,355	
<b>58</b>	<b>LGS Transport</b>					
59	Base Rate Revenue				7,561,415	
60	STAS				39,818	
61	DSIC				-	
62	TCJA				(1,044,494)	
63	Gas Cost				1,075,767	
64	Total LGS Transport	345	9,234,050		7,632,505	
<b>65</b>	<b>Transport</b>					
66	Base Rate Revenue				13,424,150	
67	STAS				44,568	
68	Supplier Choice Rider				(10)	
69	Rider USP				-	
70	Merchant Function Charge				740	
71	DSIC				-	
72	TCJA				(1,537,316)	
73	Gas Cost				1,586,474	
74	Total Transport	10,698	10,338,727		13,518,606	
75	Residential Sales Revenue	707,250	4,976,711		61,758,264	
76	Commercial and Industrial Sales	46,424	1,260,236		12,666,395	
77	Sales for Resale				0	
78	Forfeited Discounts				400,718	
79	Miscellaneous Service Revenues				80,025	
80	Revs from Transp of Gas of Others thru Gath Fac.				-	
81	Revs from Transp of Gas of Others thru Distri Fac.	10,698	10,338,727		13,518,606	
82	Rent from Gas Property				-	
83	Other Gas Revenues				245,499	
84	Provision for Rate Refunds				-	
85	Total	764,372	16,575,674		88,669,508	

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Sales</u></b>					
2	Customer Charge					
3	Service Charge	683,722		15.75	10,768,622	
4	DSIC Rider	683,722		-	-	
5	Supplier Choice Rider	683,722		(0.0012)	(820)	
6	TCJA Rider	683,722		(1.2976)	(887,227)	
7	Subtotal - Customer Charge				9,880,574	
8	Delivery Charge					
9	Base Rate Delivery		4,740,915	6.7743	32,116,378	
10	Universal Service Rider		4,740,915	-	-	
11	Rider GPC - Gas Procurement Charge		4,740,915	0.0865	410,089	
12	DSIC Rider		4,740,915	-	-	
13	TCJA Rider		4,740,915	(0.5581)	(2,646,068)	
14	Subtotal - Delivery				29,880,399	
15	STAS		4,740,915	0.0043	20,386	
16	Subtotal Customer Charge and Delivery Revenue				39,781,359	
17	Gas Cost		4,740,915	3.9521	18,736,569	
18	Merchant Function Charge		4,740,915	0.0967	458,446	
19	Total Residential Sales	683,722	4,740,915		58,976,374	12.439873
<b>20</b>	<b><u>Residential CAP Sales</u></b>					
21	Customer Charge					
22	Service Charge	28,143		15.75	443,252	
23	DSIC Rider	28,143		-	-	
24	Supplier Choice Rider	28,143		-	-	
25	TCJA Rider	28,143		(1.2976)	(36,520)	
26	Subtotal - Customer Charge				406,733	
27	Delivery Charge					
28	Base Rate Delivery		242,455	6.7743	1,642,461	
29	Cap Credit		242,455	-	-	
30	Rider GPC - Gas Procurement Charge		242,455	0.0865	20,972	
31	DSIC Rider		242,455	-	-	
32	TCJA Rider		242,455	(0.5581)	(135,322)	
33	Subtotal - Delivery				1,528,111	
34	STAS		242,455	0.0043	1,043	
35	Subtotal Customer Charge and Delivery Revenue				1,935,886	
36	Gas Cost		242,455	3.9521	958,205	
37	Merchant Function Charge		242,455	0.0967	23,445	
38	Total Residential CAP Sales	28,143	242,455		2,917,536	12.033327
<b>39</b>	<b><u>Commercial SGS Sales</u></b>					
40	Customer Charge (0 - 499 Mcf/Yr)					
41	Service Charge	39,367		35.00	1,377,857	
42	DSIC Rider	39,367		-	-	
43	Supplier Choice Rider	39,367		(0.0012)	(47)	
44	TCJA Rider	39,367		(2.8837)	(113,522)	
45	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				1,264,288	
46	Customer Charge (500 - 999 Mcf/Yr)					
47	Service Charge	4,102		65.00	266,630	
48	DSIC Rider	4,102		-	-	
49	Supplier Choice Rider	4,102		(0.0012)	(5)	
50	TCJA Rider	4,102		(5.3554)	(21,968)	
51	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				244,657	
52	Delivery Charge					
53	Base Rate Delivery		705,440	5.1008	3,598,307	
54	Rider GPC - Gas Procurement Charge		705,440	0.0865	61,021	
55	DSIC Rider		705,440	-	-	
56	TCJA Rider		705,440	(0.4203)	(296,465)	
57	Subtotal - Delivery				3,362,863	
58	STAS		705,440	0.0043	3,033	
59	Subtotal Customer Charge and Delivery Revenue				4,874,842	
60	Gas Cost		705,440	3.9521	2,787,968	
61	Merchant Function Charge		705,440	0.0084	5,926	
62	Total Commercial SGS Sales	43,469	705,440		7,668,736	10.870859

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Industrial SGS Sales</u></b>					
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	-		35.00	-	
4	DSIC Rider	-		-	-	
5	Supplier Choice Rider	-		(0.0012)	-	
6	TCJA Rider	-		(2.8837)	-	
7	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				-	
8	Customer Charge (500 - 999 Mcf/Yr)					
9	Service Charge	-		65.00	-	
10	DSIC Rider	-		-	-	
11	Supplier Choice Rider	-		(0.0012)	-	
12	TCJA Rider	-		(5.3554)	-	
13	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				-	
14	Delivery Charge					
15	Base Rate Delivery		-	5.1008	-	
16	Rider GPC - Gas Procurement Charge		-	0.0865	-	
17	DSIC Rider		-	-	-	
18	TCJA Rider		-	(0.4203)	-	
19	Subtotal - Delivery				-	
20	STAS		-	0.0043	-	
21	Subtotal Customer Charge and Delivery Revenue				-	
22	Gas Cost		-	3.9521	-	
23	Merchant Function Charge		-	0.0084	-	
24	Total Industrial SGS Sales	-	-		-	-
<b>25</b>	<b><u>Commercial MGS Sales</u></b>					
26	Customer Charge (1000 - 2499 Mcf/Yr)					
27	Service Charge	2,252		75.00	168,921	
28	DSIC Rider	2,252		-	-	
29	TCJA Rider	2,252		(6.1793)	(13,917)	
30	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				155,004	
31	Customer Charge (2500 - 24999 Mcf/Yr)					
32	Service Charge	767		175.00	134,225	
33	DSIC Rider	767		-	-	
34	TCJA Rider	767		(14.4183)	(11,059)	
35	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				123,166	
36	Delivery Charge					
37	Base Rate Delivery		556,923	4.8604	2,706,868	
38	Rider GPC - Gas Procurement Charge		556,923	0.0865	48,174	
39	DSIC Rider		556,923	-	-	
40	TCJA Rider		556,923	(0.4004)	(223,019)	
41	Subtotal - Delivery				2,532,023	
42	STAS		556,923	0.0043	2,395	
43	Subtotal Customer Charge and Delivery Revenue				2,812,588	
44	Gas Cost		556,923	3.9521	2,201,015	
45	Merchant Function Charge		556,923	0.0084	4,678	
46	Total Commercial MGS Sales	3,019	556,923		5,018,281	9.010729
<b>47</b>	<b><u>Industrial MGS Sales</u></b>					
48	Customer Charge (1000 - 2499 Mcf/Yr)					
49	Service Charge	-		75.00	-	
50	DSIC Rider	-		-	-	
51	TCJA Rider	-		(6.1793)	-	
52	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				-	
53	Customer Charge (2500 - 24999 Mcf/Yr)					
54	Service Charge	-		175.00	-	
55	DSIC Rider	-		-	-	
56	TCJA Rider	-		(14.4183)	-	
57	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				-	
58	Delivery Charge					
59	Base Rate Delivery		-	4.8604	-	
60	Rider GPC - Gas Procurement Charge		-	0.0865	-	
61	DSIC Rider		-	-	-	
62	TCJA Rider		-	(0.4004)	-	
63	Subtotal - Delivery				-	
64	STAS		-	0.0043	-	
65	Subtotal Customer Charge and Delivery Revenue				-	
66	Gas Cost		-	3.9521	-	
67	Merchant Function Charge		-	0.0084	-	
68	Total Industrial MGS Sales	-	-		-	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex. 3, Sub 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex. 3, Sub 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial LGS Sales</b>						
2	Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
3	Service Charge	-	-	800.00	-	-
4	DSIC Rider	-	-	-	-	-
5	TCJA Rider	-	-	(65.91)	-	-
6	Subtotal - Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
7	Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
8	Service Charge	-	-	1,500.00	-	-
9	DSIC Rider	-	-	-	-	-
10	TCJA Rider	-	-	(123.59)	-	-
11	Subtotal - Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
12	Delivery Charge	-	-	-	-	-
13	Base Rate Delivery	-	-	3,750.00	-	-
14	Rider GPC - Gas Procurement Charge	-	-	0.0865	-	-
15	DSIC Rider	-	-	-	-	-
16	TCJA Rider	-	-	(0.3090)	-	-
17	Subtotal - Delivery	-	-	-	-	-
18	STAS	-	-	0.0043	-	-
19	Subtotal Customer Charge and Delivery Revenue	-	-	-	-	-
20	Gas Cost	-	-	3,952.1	-	-
21	Merchant Function Charge	-	-	0.0084	-	-
22	Total Commercial LGS Sales	-	-	-	-	-
<b>23 Industrial LGS Sales</b>						
24	Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
25	Service Charge	-	-	800.00	-	-
26	DSIC Rider	-	-	-	-	-
27	TCJA Rider	-	-	(65.9120)	-	-
28	Subtotal - Customer Charge (25000 - 49999 McFYr)	-	-	-	-	-
29	Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
30	Service Charge	-	-	1,500.00	-	-
31	DSIC Rider	-	-	-	-	-
32	TCJA Rider	-	-	(123.5850)	-	-
33	Subtotal - Customer Charge (50000 - 99999 McFYr)	-	-	-	-	-
34	Delivery Charge	-	-	-	-	-
35	Base Rate Delivery	-	-	3,750.00	-	-
36	Rider GPC - Gas Procurement Charge	-	-	0.0865	-	-
37	DSIC Rider	-	-	-	-	-
38	TCJA Rider	-	-	(0.3090)	-	-
39	Subtotal - Delivery	-	-	-	-	-
40	STAS	-	-	0.0043	-	-
41	Subtotal Customer Charge and Delivery Revenue	-	-	-	-	-
42	Gas Cost	-	-	3,952.1	-	-
43	Merchant Function Charge	-	-	0.0084	-	-
44	Total Industrial LGS Sales	-	-	-	-	-
<b>45 Tariff Sales Summary by Rate Class</b>						
<b>Residential Sales</b>						
46	Base Rate Revenue	-	-	-	44,970,712	-
48	STAS	-	-	-	21,428	-
49	Supplier Choice Rider	-	-	-	(820)	-
50	Universal Services Program	-	-	-	-	-
51	Merchant Function Charge	-	-	-	481,892	-
52	Gas Procurement Charge	-	-	-	431,061	-
53	DSIC	-	-	-	-	-
54	TCJA	-	-	-	(3,705,137)	-
55	Gas Cost	-	-	-	19,694,774	-
56	Total Residential Sales	711,865	4,983,369	-	61,893,910	-
<b>SGS Sales</b>						
57	Base Rate Revenue	-	-	-	5,242,794	-
59	STAS	-	-	-	3,033	-
60	Supplier Choice Rider	-	-	-	(52)	-
61	Merchant Function Charge	-	-	-	5,926	-
62	Gas Procurement Charge	-	-	-	61,021	-
63	DSIC	-	-	-	-	-
64	TCJA	-	-	-	(431,954)	-
65	Gas Cost	-	-	-	2,787,968	-
66	Total SGS Sales	43,469	705,440	-	7,668,736	-
<b>MGS Sales</b>						
67	Base Rate Revenue	-	-	-	3,010,014	-
69	STAS	-	-	-	2,395	-
70	Merchant Function Charge	-	-	-	4,678	-
71	Gas Procurement Charge	-	-	-	48,174	-
72	DSIC	-	-	-	-	-
73	TCJA	-	-	-	(247,995)	-
74	Gas Cost	-	-	-	2,201,015	-
75	Total MGS Sales	3,019	556,923	-	5,018,281	-
<b>LGS Sales</b>						
76	Base Rate Revenue	-	-	-	-	-
78	STAS	-	-	-	-	-
79	Merchant Function Charge	-	-	-	-	-
80	Gas Procurement Charge	-	-	-	-	-
81	DSIC	-	-	-	-	-
82	TCJA	-	-	-	-	-
83	Gas Cost	-	-	-	-	-
84	Total LGS Sales	-	-	-	-	-
<b>Commercial &amp; Industrial Sales (Total SGS, MGS, LGS)</b>						
85	Base Rate Revenue	-	-	-	8,252,808	-
87	STAS	-	-	-	5,428	-
88	Supplier Choice Rider	-	-	-	(52)	-
89	Merchant Function Charge	-	-	-	10,604	-
90	Gas Procurement Charge	-	-	-	109,194	-
91	DSIC	-	-	-	-	-
92	TCJA	-	-	-	(679,949)	-
93	Gas Cost	-	-	-	4,988,983	-
94	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	46,489	1,262,363	-	12,687,017	-
<b>Total Tariff Sales</b>						
95	Base Rate Revenue	-	-	-	53,225,520	-
96	STAS	-	-	-	26,857	-
98	Supplier Choice Rider	-	-	-	(873)	-
99	Universal Services Program	-	-	-	-	-
100	Merchant Function Charge	-	-	-	492,496	-
101	Gas Procurement Charge	-	-	-	540,256	-
102	DSIC	-	-	-	-	-
103	TCJA	-	-	-	(4,385,086)	-
104	Gas Cost	-	-	-	24,683,757	-
105	Total Tariff Sales	758,354	6,245,732	-	74,580,927	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
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For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	4,397		15.75	69,253	
4	DSIC Rider	4,397		-	-	
5	Supplier Choice Rider	4,397		(0.00)	(5)	
6	TCJA Rider	4,397		(1.30)	(5,706)	
7	Subtotal - Customer Charge				63,542	
8	Delivery Charge:					
9	Base Rate Delivery		29,230	6.7743	198,010	
10	Universal Service Rider		29,230	-	-	
11	DSIC Rider		29,230	-	-	
12	TCJA Rider		29,230	(0.5581)	(16,314)	
13	Subtotal - Delivery				181,696	
14	STAS		29,230	0.0043	126	
15	Subtotal Customer Charge and Delivery Revenue				245,364	
16	Gas Cost		29,230	1.0301	30,109	
17	Merchant Function Charge		29,230	0.0252	737	
18	Total Residential Transport	4,397	29,230		276,210	9.449644
<b>19</b>	<b><u>Commercial SGS Transport</u></b>					
20	Customer Charge (0 - 499 Mcf/Yr)					
21	Service Charge	2,592		35.00	90,720	
22	DSIC Rider	2,592		-	-	
23	Supplier Choice Rider	2,592		(0.0012)	(3)	
24	TCJA Rider	2,592		(2.8837)	(7,474)	
25	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				83,242	
26	Customer Charge (500 - 999 Mcf/Yr)					
27	Service Charge	1,084		65.00	70,460	
28	DSIC Rider	1,084		-	-	
29	Supplier Choice Rider	1,084		(0.0012)	(1)	
30	TCJA Rider	1,084		(5.3554)	(5,805)	
31	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				64,653	
32	Delivery Charge:					
33	Base Rate Delivery		124,032	5.1008	632,661	
34	Negotiated Delivery		459	0.2000	92	
35	DSIC Rider		124,491	-	-	
36	TCJA Rider		124,491	(0.4203)	(52,318)	
37	Subtotal - Delivery				580,435	
38	STAS		124,491	0.0043	535	
39	Subtotal Customer Charge and Delivery Revenue				728,866	
40	Gas Cost		124,491	0.4468	55,622	
41	Total Commercial SGS Transport	3,676	124,491		784,489	6.301593
<b>42</b>	<b><u>Industrial SGS Transport</u></b>					
43	Customer Charge (0 - 499 Mcf/Yr)					
44	Service Charge	-		35.00	-	
45	DSIC Rider	-		-	-	
46	Supplier Choice Rider	-		(0.0012)	-	
47	TCJA Rider	-		(2.8837)	-	
48	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				-	
49	Customer Charge (500 - 999 Mcf/Yr)					
50	Service Charge	12		65.00	780	
51	DSIC Rider	12		-	-	
52	Supplier Choice Rider	12		(0.0012)	(0)	
53	TCJA Rider	12		(5.3554)	(64)	
54	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				716	
55	Delivery Charge:					
56	Base Rate Delivery		4	5.1008	19	
57	Negotiated Delivery		557	0.3800	212	
58	DSIC Rider		560	-	-	
59	TCJA Rider		560	(0.4203)	(236)	
60	Subtotal - Delivery				(5)	
61	STAS		560	0.0043	2	
62	Subtotal Customer Charge and Delivery Revenue				714	
63	Gas Cost		560	0.4468	250	
64	Total Industrial SGS Transport	12	560		964	1.720077

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Commercial MGS Transport</b>					
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	1,020		75.00	76,500	
4	DSIC Rider	1,020		-	-	
5	TCJA Rider	1,020		(6.1793)	(6,303)	
6	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				70,197	
7	Customer Charge (2500 - 24999 Mcf/Yr)					
8	Service Charge	1,188		175.00	207,900	
9	DSIC Rider	1,188		-	-	
10	TCJA Rider	1,188		(14.4183)	(17,129)	
11	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				190,771	
12	Delivery Charge:					
13	Base Rate Delivery		834,510	4.8604	4,056,054	
14	Negotiated Delivery		28,225	0.8499	23,987	
15	DSIC Rider		862,735	-	-	
16	TCJA Rider		862,735	(0.4004)	(345,481)	
17	Subtotal - Delivery				3,734,560	
18	STAS		862,735	0.0043	3,710	
19	Subtotal Customer Charge and Delivery Revenue				3,999,238	
20	Gas Cost		862,735	0.4468	385,470	
21	Total Commercial MGS Transport	2,208	862,735		4,384,708	5.082335
<b>22</b>	<b>Industrial MGS Transport</b>					
23	Customer Charge (1000 - 2499 Mcf/Yr)					
24	Service Charge	-		75.00	-	
25	DSIC Rider	-		-	-	
26	TCJA Rider	-		(6.18)	-	
27	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				-	
28	Customer Charge (2500 - 24999 Mcf/Yr)					
29	Service Charge	60		175.00	10,500	
30	DSIC Rider	60		-	-	
31	TCJA Rider	60		(14.42)	(865)	
32	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				9,635	
33	Delivery Charge:					
34	Base Rate Delivery		87,512	4.8604	425,344	
35	Negotiated Delivery		-	2.0000	-	
36	DSIC Rider		87,512	-	-	
37	TCJA Rider		87,512	(0.4004)	(35,044)	
38	Subtotal - Delivery				390,300	
39	STAS		87,512	0.0043	376	
40	Subtotal Customer Charge and Delivery Revenue				400,311	
41	Gas Cost		87,512	0.4468	39,100	
42	Total Industrial MGS Transport	60	87,512		439,411	5.021150
<b>43</b>	<b>Commercial LGS Transport</b>					
44	Customer Charge (25000 - 49999 Mcf/Yr)					
45	Service Charge	108		800.00	86,400	
46	DSIC Rider	108		-	-	
47	TCJA Rider	108		(65.9120)	(7,118)	
48	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				79,282	
49	Customer Charge (50000 - 99999 Mcf/Yr)					
50	Service Charge	48		1,500.00	72,000	
51	DSIC Rider	48		-	-	
52	TCJA Rider	48		(123.5850)	(5,932)	
53	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				66,068	
54	Customer Charge (100000 - 199999 Mcf/Yr)					
55	Service Charge	9		5,000.00	45,000	
56	DSIC Rider	9		-	-	
57	TCJA Rider	9		(411.9500)	(3,708)	
58	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				41,292	
59	Customer Charge (>200000 Mcf/Year)					
60	Service Charge	-		7,500.00	-	
61	DSIC Rider	-		-	-	
62	TCJA Rider	-		(617.9250)	-	
63	Subtotal - Customer Charge (>200000 Mcf/Year)				-	
64	Delivery Charge:					
65	Base Rate Delivery		589,875	3.4390	2,028,593	
66	Negotiated Delivery		23,274	1.4000	32,583	
67	DSIC Rider		613,149	-	-	
68	TCJA Rider		613,149	(0.2969)	(182,045)	
69	Subtotal - Delivery				1,879,131	
70	STAS		613,149	0.0045	2,748	
71	Subtotal Customer Charge and Delivery Revenue				2,068,521	
72	Gas Cost		613,149	0.1165	71,432	
73	Total Commercial LGS Transport	165	613,149		2,139,953	3.490103

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Current Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	12		800.00	9,600	
4	DSIC Rider	12		-	-	
5	TCJA Rider	12		(65.9120)	(791)	
6	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				8,809	
7	Customer Charge (50000 - 99999 Mcf/Yr)					
8	Service Charge	12		1,500.00	18,000	
9	DSIC Rider	12		-	-	
10	TCJA Rider	12		(123.5850)	(1,483)	
11	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				16,517	
12	Customer Charge (100000 - 199999 Mcf/Yr)					
13	Service Charge	60		5,000.00	300,000	
14	DSIC Rider	60		-	-	
15	TCJA Rider	60		(411.9500)	(24,717)	
16	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				275,283	
17	Customer Charge (>200000 Mcf/Year)					
18	Service Charge	96		7,500.00	720,000	
19	DSIC Rider	96		-	-	
20	TCJA Rider	96		(617.9250)	(59,321)	
21	Subtotal - Customer Charge (>200000 Mcf/Year)				660,679	
22	Delivery Charge:					
23	Base Rate Delivery		2,081,215	1.3004	2,706,463	
24	Negotiated Delivery		6,539,686	0.2379	1,555,971	
25	DSIC Rider		8,620,901	-	-	
26	TCJA Rider		8,620,901	(0.0881)	(759,379)	
27	Subtotal - Delivery				3,503,054	
28	STAS		8,620,901	0.0043	37,070	
29	Subtotal Customer Charge and Delivery Revenue				4,501,413	
30	Gas Cost		8,620,901	0.1165	1,004,335	
31	Total Industrial LGS Transport	180	8,620,901		5,505,747	0.638651
<b>32</b>	<b>Transport Summary by Rate Class</b>					
<b>33</b>	<b>Residential Transport</b>					
34	Base Rate Revenue				267,263	
35	STAS				126	
36	Supplier Choice Rider				(5)	
37	Rider USP				-	
38	Merchant Function Charge				737	
39	DSIC				-	
40	TCJA				(22,020)	
41	Gas Cost				30,109	
42	Total Residential Transport	4,397	29,230		276,210	
<b>43</b>	<b>SGS Transport</b>					
44	Base Rate Revenue				794,944	
45	STAS				538	
46	Supplier Choice Rider				(4)	
47	DSIC				-	
48	TCJA				(65,897)	
49	Gas Cost				55,873	
50	Total SGS Transport	3,688	125,051		785,453	
<b>51</b>	<b>MGS Transport</b>					
52	Base Rate Revenue				4,800,285	
53	STAS				4,086	
54	DSIC				-	
55	TCJA				(404,822)	
56	Gas Cost				424,570	
57	Total MGS Transport	2,268	950,247		4,824,120	
<b>58</b>	<b>LGS Transport</b>					
59	Base Rate Revenue				7,574,609	
60	STAS				39,818	
61	DSIC				-	
62	TCJA				(1,044,494)	
63	Gas Cost				1,075,767	
64	Total LGS Transport	345	9,234,050		7,645,700	
<b>65</b>	<b>Transport</b>					
66	Base Rate Revenue				13,437,101	
67	STAS				44,567	
68	Supplier Choice Rider				(10)	
69	Rider USP				-	
70	Merchant Function Charge				737	
71	DSIC				-	
72	TCJA				(1,537,232)	
73	Gas Cost				1,586,319	
74	Total Transport	10,698	10,338,578		13,531,482	
75	Residential Sales Revenue	711,865	4,983,369		61,893,910	
76	Commercial and Industrial Sales	46,489	1,262,363		12,687,017	
77	Sales for Resale				0	
78	Forfeited Discounts				401,489	
79	Miscellaneous Service Revenues				80,025	
80	Revs from Transp of Gas of Others thru Gath Fac.				-	
81	Revs from Transp of Gas of Others thru Distri Fac.	10,698	10,338,578		13,531,482	
82	Rent from Gas Property				-	
83	Other Gas Revenues				245,499	
84	Provision for Rate Refunds				-	
85	Total	769,052	16,584,310		88,839,423	

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Sales</u></b>					
2	Customer Charge					
3	Service Charge	683,722		21.50	14,700,023	
4	Supplier Choice Rider	683,722		0.0037	2,534	
5	Rider TCJA	683,722		(0.3502)	(239,462)	
6	Subtotal - Customer Charge				14,463,095	
7	Delivery Charge					
8	Base Rate Delivery		4,740,915	5.6304	26,693,013	
9	Universal Service Rider		4,740,915	-	-	
10	Rider GPC - Gas Procurement Charge		4,740,915	0.0865	410,089	
11	Rider TCJA		4,740,915	(0.1506)	(714,128)	
12	Subtotal - Delivery		4,740,915		26,388,974	
13	Subtotal Customer Charge and Delivery Revenue				40,852,069	
14	Gas Cost		4,740,915	4.6356	21,977,121	
15	Merchant Function Charge		4,740,915	0.0869	411,985	
16	Total Residential Sales	683,722	4,740,915		63,241,176	13.339446
<b>17</b>	<b><u>Residential CAP Sales</u></b>					
18	Customer Charge					
19	Service Charge	28,143		21.50	605,075	
20	Supplier Choice Rider	28,143		-	-	
21	Rider TCJA	28,143		(0.3502)	(9,857)	
22	Subtotal - Customer Charge				595,218	
23	Delivery Charge					
24	Base Rate Delivery		242,455	5.6304	1,365,105	
25	Cap Credit		242,455	-	-	
26	Rider GPC - Gas Procurement Charge		242,455	0.0865	20,972	
27	Rider TCJA		242,455	(0.1506)	(36,521)	
28	Subtotal - Delivery		242,455		1,349,556	
29	Subtotal Customer Charge and Delivery Revenue				1,944,774	
30	Gas Cost		242,455	4.6356	1,123,930	
31	Merchant Function Charge		242,455	0.0869	21,069	
32	Total Residential CAP Sales	28,143	242,455		3,089,773	12.743715
<b>33</b>	<b><u>Commercial SGS Sales</u></b>					
34	Customer Charge (0 - 499 Mcf/Yr)					
35	Service Charge	39,367		25.00	984,183	
36	Supplier Choice Rider	39,367		0.0037	146	
37	Rider TCJA	39,367		(0.7783)	(30,639)	
38	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				953,690	
39	Customer Charge (500 - 999 Mcf/Yr)					
40	Service Charge	4,102		50.00	205,100	
41	Supplier Choice Rider	4,102		0.0037	15	
42	Rider TCJA	4,102		(1.4454)	(5,929)	
43	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				199,186	
44	Delivery Charge					
45	Base Rate Delivery		705,440	4.5485	3,208,705	
46	Rider GPC - Gas Procurement Charge		705,440	0.0865	61,021	
47	Rider TCJA		705,440	(0.1134)	(80,024)	
48	Subtotal - Delivery		705,440		3,189,701	
49	Subtotal Customer Charge and Delivery Revenue				4,342,577	
50	Gas Cost		705,440	4.6125	3,253,829	
51	Merchant Function Charge		705,440	0.0131	9,241	
52	Total Commercial SGS Sales	43,469	705,440		7,605,647	10.781428

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
1	<b>Industrial SGS Sales</b>					
2	Customer Charge (0 - 499 Mcf/Yr)					
3	Service Charge	-		25.00	-	
4	Supplier Choice Rider	-		0.0037	-	
5	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				-	
6	Customer Charge (500 - 999 Mcf/Yr)					
7	Service Charge	-		50.00	-	
8	Supplier Choice Rider	-		0.0037	-	
9	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				-	
10	Delivery Charge					
11	Base Rate Delivery		-	4.5485	-	
12	Rider GPC - Gas Procurement Charge		-	0.0865	-	
13	Subtotal - Delivery		-		-	
14	Subtotal Customer Charge and Delivery Revenue				-	
15	Gas Cost		-	4.6125	-	
16	Merchant Function Charge		-	0.0131	-	
17	Total Industrial SGS Sales	-	-		-	-
18	<b>Commercial MGS Sales</b>					
19	Customer Charge (1000 - 2499 Mcf/Yr)					
20	Service Charge	2,252		105.00	236,490	
21	Rider TCJA	2,252		(1.6678)	(3,756)	
22	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				232,734	
23	Customer Charge (2500 - 24999 Mcf/Yr)					
24	Service Charge	767		150.00	115,050	
25	Rider TCJA	767		(3.8915)	(2,985)	
26	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				112,065	
27	Delivery Charge					
28	Base Rate Delivery		556,923	3.8268	2,131,233	
29	Rider GPC - Gas Procurement Charge		556,923	0.0865	48,174	
30	Rider TCJA		556,923	(0.1081)	(60,185)	
31	Subtotal - Delivery		556,923		2,119,221	
32	Subtotal Customer Charge and Delivery Revenue				2,464,020	
33	Gas Cost		556,923	4.3677	2,432,497	
34	Merchant Function Charge		556,923	0.0131	7,296	
35	Total Commercial MGS Sales	3,019	556,923		4,903,812	8.805191
36	<b>Industrial MGS Sales</b>					
37	Customer Charge (1000 - 2499 Mcf/Yr)					
38	Service Charge	-		105.00	-	
36	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				-	
37	Customer Charge (2500 - 24999 Mcf/Yr)					
38	Service Charge	-		150.00	-	
39	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				-	
40	Delivery Charge					
41	Base Rate Delivery		-	3.8268	-	
42	Rider GPC - Gas Procurement Charge		-	0.0865	-	
43	Subtotal - Delivery		-		-	
44	Subtotal Customer Charge and Delivery Revenue				-	
45	Gas Cost		-	4.3677	-	
46	Merchant Function Charge		-	0.0131	-	
47	Total Industrial MGS Sales	-	-		-	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial LGS Sales</b>						
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	-		800.00	-	
4	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				-	
5	Customer Charge (50000 - 99999 Mcf/Yr)					
6	Service Charge	-		900.00	-	
7	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				-	
8	Delivery Charge					
9	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		-	2.4602	-	
10	Rider GPC - Gas Procurement Charge		-	0.0865	-	
11	Subtotal - Delivery				-	
12	Subtotal Customer Charge and Delivery Revenue				-	
13	Gas Cost		-	4.1568	-	
14	Merchant Function Charge		-	0.0131	-	
15	Total Commercial LGS Sales	-	-		-	
<b>16 Industrial LGS Sales</b>						
17	Customer Charge (25000 - 49999 Mcf/Yr)					
18	Service Charge	-		800.00	-	
19	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				-	
20	Customer Charge (50000 - 99999 Mcf/Yr)					
21	Service Charge	-		900.00	-	
22	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				-	
23	Delivery Charge					
24	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		-	2.4602	-	
25	Rider GPC - Gas Procurement Charge		-	0.0865	-	
26	Subtotal - Delivery				-	
27	Subtotal Customer Charge and Delivery Revenue				-	
28	Gas Cost		-	4.1568	-	
29	Merchant Function Charge		-	0.0131	-	
30	Total Industrial LGS Sales	-	-		-	
<b>31 Tariff Sales Summary by Rate Class</b>						
<b>Residential Sales</b>						
32	Base Rate Revenue				43,363,215	
34	Supplier Choice Rider				2,534	
35	Rider TCJA				(999,967)	
36	Universal Services Program				-	
37	Merchant Function Charge				433,055	
38	Gas Procurement Charge				431,061	
39	Gas Cost				23,101,051	
40	Total Residential Sales	711,865	4,983,369		66,330,949	
<b>SGS Sales</b>						
41	Base Rate Revenue				4,397,988	
43	Supplier Choice Rider				161	
44	Rider TCJA				(116,593)	
45	Merchant Function Charge				9,241	
46	Gas Procurement Charge				61,021	
47	Gas Cost				3,253,829	
48	Total SGS Sales	43,469	705,440		7,605,647	
<b>MGS Sales</b>						
49	Base Rate Revenue				2,482,772	
51	Rider TCJA				(66,926)	
52	Merchant Function Charge				7,296	
53	Gas Procurement Charge				48,174	
54	Gas Cost				2,432,497	
55	Total MGS Sales	3,019	556,923		4,903,812	
<b>LGS Sales</b>						
56	Base Rate Revenue				-	
58	Merchant Function Charge				-	
59	Gas Procurement Charge				-	
60	Gas Cost				-	
61	Total LGS Sales	-	-		-	
<b>Commercial &amp; Industrial Sales (Total SGS, MGS, LGS)</b>						
62	Base Rate Revenue				6,880,760	
64	Supplier Choice Rider				161	
65	Rider TCJA				(183,519)	
66	Merchant Function Charge				16,537	
67	Gas Procurement Charge				109,194	
68	Gas Cost				5,686,326	
69	Total Commercial & Industrial Sales (Total SGS, MGS, LGS)	46,489	1,262,363		12,509,460	
<b>Total Tariff Sales</b>						
70	Base Rate Revenue				50,243,976	
72	Supplier Choice Rider				2,695	
73	Rider TCJA				(1,183,486)	
74	Universal Services Program				-	
75	Merchant Function Charge				449,592	
76	Gas Procurement Charge				540,256	
77	Gas Cost				28,787,377	
78	Total Tariff Sales	758,354	6,245,732		78,840,409	

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b><u>Residential Transport</u></b>					
2	Customer Charge					
3	Service Charge	4,397		21.50	94,536	
4	Supplier Choice Rider	4,397		0.0037	16	
5	Rider TCJA	4,397		(0.3502)	(1,540)	
6	Subtotal - Customer Charge				93,012	
7	Delivery Charge:					
8	Base Rate Delivery		29,230	5.6304	164,573	
9	Universal Service Rider		29,230	-	-	
10	Rider TCJA		29,230	(0.1506)	(4,403)	
11	Subtotal - Delivery		29,230		160,170	
12	Subtotal Customer Charge and Delivery Revenue				253,182	
13	Gas Cost		29,230	1.7136	50,089	
14	Merchant Function Charge		29,230	0.0226	661	
15	Total Residential Transport	4,397	29,230		303,931	10.398044
<b>16</b>	<b><u>Commercial SGS Transport</u></b>					
17	Customer Charge (0 - 499 Mcf/Yr)					
18	Service Charge	2,592		25.00	64,800	
19	Supplier Choice Rider	2,592		0.0037	10	
20	Rider TCJA	2,592		(0.7783)	(2,017)	
21	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				62,792	
22	Customer Charge (500 - 999 Mcf/Yr)					
23	Service Charge	1,084		50.00	54,200	
24	Supplier Choice Rider	1,084		0.0037	4	
25	Rider TCJA	1,084		(1.4454)	(1,567)	
26	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				52,637	
27	Delivery Charge:					
28	Base Rate Delivery		124,032	4.5485	564,160	
29	Negotiated Delivery		459	0.2000	92	
30	Rider TCJA		124,491	(0.1134)	(14,121)	
31	Subtotal - Delivery		124,491		550,132	
32	Subtotal Customer Charge and Delivery Revenue				665,561	
33	Gas Cost		124,491	1.1072	137,834	
34	Total Commercial SGS Transport	3,676	124,491		803,395	6.453463
<b>35</b>	<b><u>Industrial SGS Transport</u></b>					
36	Customer Charge (0 - 499 Mcf/Yr)					
37	Service Charge	-		25.00	-	
38	Supplier Choice Rider	-		0.0037	-	
39	Rider TCJA	-		(0.7783)	-	
40	Subtotal - Customer Charge (0 - 499 Mcf/Yr)				-	
41	Customer Charge (500 - 999 Mcf/Yr)					
42	Service Charge	12		50.00	600	
43	Supplier Choice Rider	12		0.0037	0	
44	Rider TCJA	12		(1.4454)	(17)	
45	Subtotal - Customer Charge (500 - 999 Mcf/Yr)				583	
46	Delivery Charge:					
47	Base Rate Delivery		4	4.5485	17	
48	Negotiated Delivery		557	0.3800	212	
49	Rider TCJA		560	(0.1134)	(64)	
50	Subtotal - Delivery		560		165	
51	Subtotal Customer Charge and Delivery Revenue				748	
52	Gas Cost		560	1.1072	620	
53	Total Industrial SGS Transport	12	560		1,368	2.441869

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=((1 or 2) x 3) \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1 Commercial MGS Transport</b>						
2	Customer Charge (1000 - 2499 Mcf/Yr)					
3	Service Charge	1,020		105.00	107,100	
4	Rider TCJA	1,020		(1.6678)	(1,701)	
5	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				105,399	
6	Customer Charge (2500 - 24999 Mcf/Yr)					
7	Service Charge	1,188		150.00	178,200	
8	Rider TCJA	1,188		(3.8915)	(4,623)	
9	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				173,577	
10	Delivery Charge:					
11	Base Rate Delivery		834,510	3.8268	3,193,504	
12	Negotiated Delivery		28,225	0.8499	23,987	
13	Rider TCJA		862,735	(0.1081)	(93,245)	
14	Subtotal - Delivery		862,735		3,124,246	
15	Subtotal Customer Charge and Delivery Revenue				3,403,222	
16	Gas Cost		862,735	0.8624	744,061	
17	Total Commercial MGS Transport	2,208	862,735		4,147,283	4.807134
<b>18 Industrial MGS Transport</b>						
19	Customer Charge (1000 - 2499 Mcf/Yr)					
20	Service Charge	-		105.00	-	
21	Rider TCJA	-		(1.6678)	-	
22	Subtotal - Customer Charge (1000 - 2499 Mcf/Yr)				-	
23	Customer Charge (2500 - 24999 Mcf/Yr)					
24	Service Charge	60		150.00	9,000	
25	Rider TCJA	60		(3.8915)	(233)	
26	Subtotal - Customer Charge (2500 - 24999 Mcf/Yr)				8,767	
27	Delivery Charge:					
28	Base Rate Delivery		87,512	3.8268	334,891	
29	Negotiated Delivery		-	2.0000	-	
30	Rider TCJA		87,512	(0.1081)	(9,458)	
31	Subtotal - Delivery		87,512		325,433	
32	Subtotal Customer Charge and Delivery Revenue				334,200	
33	Gas Cost		87,512	0.8624	75,474	
34	Total Industrial MGS Transport	60	87,512		409,674	4.681339
<b>35 Commercial LGS Transport</b>						
36	Customer Charge (25000 - 49999 Mcf/Yr)					
37	Service Charge	108		800.00	86,400	
38	Rider TCJA	108		(17.7896)	(1,921)	
39	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				84,479	
40	Customer Charge (50000 - 99999 Mcf/Yr)					
41	Service Charge	48		900.00	43,200	
42	Rider TCJA	48		(33.3555)	(1,601)	
43	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				41,599	
44	Customer Charge (100000 - 199999 Mcf/Yr)					
45	Service Charge	9		1,680.00	15,120	
46	Rider TCJA	9		(111.1850)	(1,001)	
47	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				14,119	
48	Customer Charge (>200000 Mcf/Year)					
49	Service Charge	-		1,920.00	-	
50	Rider TCJA	-		(166.78)	-	
51	Subtotal - Customer Charge (>200000 Mcf/Year)				-	
52	Delivery Charge:					
53	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		293,313	2.4602	721,610	
54	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		263,935	2.4008	633,656	
55	Base Rate Delivery - Consumption 100000-199999 Mcf/Yr		32,627	2.3934	78,089	
56	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		-	2.3287	-	
57	Base Rate Delivery - Consumption 750000-1999999 Mcf/Yr		-	1.9866	-	
58	Base Rate Delivery - Consumption >2000000 Mcf/Yr		-	1.5319	-	
59	Negotiated Delivery		23,274	1.4000	32,583	
60	Rider TCJA - 25000-99999 Consumption		580,522	(0.0834)	(48,415)	
61	Rider TCJA - >100000 Consumption		32,627	(0.0222)	(725)	
62	Subtotal - Delivery		613,149		1,416,798	
63	Subtotal Customer Charge and Delivery Revenue				1,556,995	
64	Gas Cost		613,149	0.3212	196,951	
65	Total Commercial LGS Transport	165	613,149		1,753,946	2.860554

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Revenue @ Proposed Rates Based on Forecasted Bills and Volumes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Base Rate (3) \$/Mcf	Revenue (4)=(1 or 2) x 3 \$	Average Rate (5)=(4 / 2) \$/Mcf
<b>1</b>	<b>Industrial LGS Transport</b>					
2	Customer Charge (25000 - 49999 Mcf/Yr)					
3	Service Charge	12		800.00	9,600	
4	Rider TCJA	12		(17.7896)	(213)	
5	Subtotal - Customer Charge (25000 - 49999 Mcf/Yr)				9,387	
6	Customer Charge (50000 - 99999 Mcf/Yr)					
7	Service Charge	12		900.00	10,800	
8	Rider TCJA	12		(33.3555)	(400)	
9	Subtotal - Customer Charge (50000 - 99999 Mcf/Yr)				10,400	
10	Customer Charge (100000 - 199999 Mcf/Yr)					
11	Service Charge	60		1,680.00	100,800	
12	Rider TCJA	60		(111.1850)	(6,671)	
13	Subtotal - Customer Charge (100000 - 199999 Mcf/Yr)				94,129	
14	Customer Charge (>200000 Mcf/Year)					
15	Service Charge	96		1,920.00	184,320	
16	Rider TCJA	96		(166.7775)	(16,011)	
17	Subtotal - Customer Charge (>200000 Mcf/Year)				168,309	
18	Delivery Charge:					
19	Base Rate Delivery - Consumption 25000-49999 Mcf/Yr		53,388	2.4602	131,346	
20	Base Rate Delivery - Consumption 50000-99999 Mcf/Yr		167,000	2.4008	400,933	
21	Base Rate Delivery - Consumption 100000-199999 Mcf/Yr		783,500	2.3934	1,875,230	
22	Base Rate Delivery - Consumption 200000-749999 Mcf/Yr		1,077,327	2.3287	2,508,771	
23	Base Rate Delivery - Consumption 750000-199999 Mcf/Yr		-	1.9866	-	
24	Base Rate Delivery - Consumption >2000000 Mcf/Yr		-	1.5319	-	
25	Negotiated Delivery		6,539,686	0.2379	1,555,971	
26	Rider TCJA - 25000-99999 Consumption		220,388	(0.0834)	(18,380)	
27	Rider TCJA - >100000 Consumption		8,400,513	(0.0222)	(186,578)	
28	Subtotal - Delivery		8,620,901		6,267,293	
29	Subtotal Customer Charge and Delivery Revenue				6,549,517	
30	Gas Cost		8,620,901	0.3212	2,769,137	
31	Total Industrial Transitional LGS Transport	180	8,620,901		9,318,654	1.080937
<b>32</b>	<b>Transport Summary by Rate Class</b>					
<b>33</b>	<b>Residential Transport</b>					
34	Base Rate Revenue				259,109	
35	Supplier Choice Rider				16	
36	Rider TCJA				(5,943)	
37	Rider USP				-	
38	Merchant Function Charge				661	
39	Gas Cost				50,089	
40	Total Residential Transport	4,397	29,230		303,931	
<b>41</b>	<b>SGS Transport</b>					
42	Base Rate Revenue				684,081	
43	Supplier Choice Rider				14	
44	Rider TCJA				(17,786)	
45	Gas Cost				138,454	
46	Total SGS Transport	3,688	125,051		804,763	
<b>47</b>	<b>MGS Transport</b>					
48	Base Rate Revenue				3,846,682	
49	Rider TCJA				(109,261)	
50	Gas Cost				819,535	
51	Total MGS Transport	2,268	950,247		4,556,957	
<b>52</b>	<b>LGS Transport</b>					
53	Base Rate Revenue				8,388,428	
54	Rider TCJA				(281,916)	
55	Gas Cost				2,966,088	
56	Total LGS Transport	345	9,234,050		11,072,600	
<b>57</b>	<b>Transport</b>					
58	Base Rate Revenue				13,178,300	
59	Supplier Choice Rider				30	
60	Rider TCJA				(414,906)	
61	Rider USP				-	
62	Merchant Function Charge				661	
63	Gas Cost				3,974,166	
64	Total Transport	10,698	10,338,578		16,738,251	
65	Residential Sales Revenue	711,865	4,983,369		66,330,949	
66	SGS, MGS, LGS Sales	46,489	1,262,363		12,509,460	
67	Sales for Resale				0	
68	Forfeited Discounts				401,489	
69	Miscellaneous Service Revenues				80,025	
70	Revs from Transp of Gas of Others thru Gath Fac.				-	
71	Revs from Transp of Gas of Others thru Distri Fac.	10,698	10,338,578		16,738,251	
72	Rent from Gas Property				-	
73	Other Gas Revenues				245,499	
74	Provision for Rate Refunds				-	
75	Total	769,052	16,584,310		96,305,673	

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Number of Bills  
For the 12 Months Ended August 31, 2023

Line No.	Description	Per Book (1) <i>(Ex 19, RR-4)</i>	Incremental Bills Growth/Attrition (2) <i>(Ex 3, Sch 15, Atch H, Pg 2)</i>	Rate Schedule Change (3)	Per Books Adjusted (4)=(1+2+3)
<b>1</b>	<b>Tariff Sales</b>				
2	Residential	672,119	4,260	(1,532)	674,847
3	Residential CAP	30,847		(2,704)	28,143
4	<u>SGS (&lt;1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	39,530	54	(329)	39,255
7	500-999 Mcf/Year	4,105		(3)	4,102
8	Total Commercial SGS (<1000 Mcf/Yr)	43,635	54	(332)	43,357
9	INDUSTRIAL				
10	0-499 Mcf/Year	-	-	-	-
11	500-999 Mcf/Year	-	-	-	-
12	Total Industrial SGS (<1000 Mcf/Yr)	-	-	-	-
13	Total SGS (<1000 Mcf/Yr)	43,635	54	(332)	43,357
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	2,305	6	(71)	2,240
17	2500-24999 Mcf/Year	778		(11)	767
18	Total Commercial MGS (1000-24999 Mcf/Yr)	3,083	6	(82)	3,007
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	-	-	-	-
21	2500-24999 Mcf/Year	4		(4)	-
22	Total Industrial MGS (1000-24999 Mcf/Yr)	4	-	(4)	-
23	Total MGS (1000-24999 Mcf/Yr)	3,087	6	(86)	3,007
24	<u>LGS (&gt;24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	5		(5)	-
27	50000-99999 Mcf/Year	2		(2)	-
28	100000-199999 Mcf/Year	-		-	-
29	>200000 Mcf/Year	-		-	-
30	Total Commercial LGS (>24999 Mcf/Yr)	7	-	(7)	-
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	-		-	-
33	50000-99999 Mcf/Year	-		-	-
34	100000-199999 Mcf/Year	-		-	-
35	>200000 Mcf/Year	-		-	-
36	Total Industrial LGS (>24999 Mcf/Yr)	-	-	-	-
37	Total LGS (>24999 Mcf/Yr)	7	-	(7)	-
<b>38</b>	<b>Tariff Sales Bills by Customer Class</b>				
39	Residential	702,966	4,260	(4,236)	702,990
40	Commercial	46,725	60	(421)	46,364
41	Industrial	4	-	(4)	-
42	Total Tariff Sales Bills	749,695	4,320	(4,661)	749,354

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Number of Bills  
For the 12 Months Ended August 31, 2023

Line No.	Description	Per Book (1)	Incremental Bills Growth/Attrition (2)	Rate Schedule Change (3)	Per Books Adjusted (4)=(1+2+3)
		<i>(Ex 19, RR-4)</i>	<i>(Ex 3, Sch 15, Atch H, Pg 2)</i>		
<b>1</b>	<b>Transport Bills</b>				
2	Residential	4,368	-	29	4,397
3	<u>SGS (&lt;1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	2,443		149	2,592
6	500-999 Mcf/Year	1,070		14	1,084
7	Total Commercial SGS (<1000 Mcf/Yr)	3,513	-	163	3,676
8	INDUSTRIAL				
9	0-499 Mcf/Year	4		(4)	-
10	500-999 Mcf/Year	12		-	12
11	Total Industrial SGS (<1000 Mcf/Yr)	16	-	(4)	12
12	Total SGS (<1000 Mcf/Yr)	3,529	-	159	3,688
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	942		78	1,020
16	2500-24999 Mcf/Year	1,131		57	1,188
17	Total Commercial MGS (1000-24999 Mcf/Yr)	2,073	-	135	2,208
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	-		-	-
20	2500-24999 Mcf/Year	56		4	60
21	Total Industrial MGS (1000-24999 Mcf/Yr)	56	-	4	60
22	Total MGS (1000-24999 Mcf/Yr)	2,129	-	139	2,268
23	<u>LGS (&gt;24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	104		4	108
26	50000-99999 Mcf/Year	44		4	48
27	100000-199999 Mcf/Year	7		2	9
28	>200000 Mcf/Year	-		-	-
29	Total Commercial LGS (>24999 Mcf/Yr)	155	-	10	165
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	8		4	12
32	50000-99999 Mcf/Year	12		-	12
33	100000-199999 Mcf/Year	64		(4)	60
34	>200000 Mcf/Year	92		4	96
35	Total Industrial LGS (>24999 Mcf/Yr)	176	-	4	180
36	Total LGS (>24999 Mcf/Yr)	331	-	14	345
<b>37</b>	<b>Transport Bills by Customer Class</b>				
38	Residential	4,368	-	29	4,397
39	Commercial	5,741	-	308	6,049
40	Industrial	248	-	4	252
41	Total Transport Bills	10,357	-	341	10,698
<b>42</b>	<b>Overall Bills by Customer Class</b>				
43	Residential	707,334	4,260	(4,207)	707,387
44	Commercial	52,466	60	(113)	52,413
45	Industrial	252	-	-	252
46	Total Bills	760,052	4,320	(4,320)	760,052

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Number of Bills  
For the 12 Months Ended August 31, 2024

Line No.	Description	Forecasted	Incremental Bills Growth/Attrition	Rate Schedule Change	Forecasted Adjusted
		(1)	(2)	(3)	(4)=(1+2+3)
		<i>(Ex 3, Sch 15, Atch F)</i>	<i>(Ex 3, Sch 15, Atch H, Pg 2)</i>		
<b>1</b>	<b>Tariff Sales</b>				
2	Residential	674,847	4,260	-	679,107
3	Residential CAP	28,143	-	-	28,143
4	<u>SGS (&lt;1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	39,255	54	-	39,309
7	500-999 Mcf/Year	4,102	-	-	4,102
8	Total Commercial SGS (<1000 Mcf/Yr)	43,357	54	-	43,411
9	INDUSTRIAL				
10	0-499 Mcf/Year	-	-	-	-
11	500-999 Mcf/Year	-	-	-	-
12	Total Industrial SGS (<1000 Mcf/Yr)	-	-	-	-
13	Total SGS (<1000 Mcf/Yr)	43,357	54	-	43,411
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	2,240	6	-	2,246
17	2500-24999 Mcf/Year	767	-	-	767
18	Total Commercial MGS (1000-24999 Mcf/Yr)	3,007	6	-	3,013
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	-	-	-	-
21	2500-24999 Mcf/Year	-	-	-	-
22	Total Industrial MGS (1000-24999 Mcf/Yr)	-	-	-	-
23	Total MGS (1000-24999 Mcf/Yr)	3,007	6	-	3,013
24	<u>LGS (&gt;24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	-	-	-	-
27	50000-99999 Mcf/Year	-	-	-	-
28	100000-199999 Mcf/Year	-	-	-	-
29	>200000 Mcf/Year	-	-	-	-
30	Total Commercial LGS (>24999 Mcf/Yr)	-	-	-	-
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	-	-	-	-
33	50000-99999 Mcf/Year	-	-	-	-
34	100000-199999 Mcf/Year	-	-	-	-
35	>200000 Mcf/Year	-	-	-	-
36	Total Industrial LGS (>24999 Mcf/Yr)	-	-	-	-
37	Total LGS (>24999 Mcf/Yr)	-	-	-	-
<b>38</b>	<b>Tariff Sales Bills by Customer Class</b>				
39	Residential	702,990	4,260	-	707,250
40	Commercial	46,364	60	-	46,424
41	Industrial	-	-	-	-
42	Total Tariff Sales Bills	749,354	4,320	-	753,674

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Number of Bills  
For the 12 Months Ended August 31, 2024

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch F)</i>	Incremental Bills Growth/Attrition (2) <i>(Ex 3, Sch 15, Atch H, Pg 2)</i>	Rate Schedule Change (3)	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b>Transport Bills</b>				
2	Residential	4,397			4,397
3	<u>SGS (&lt;1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	2,592			2,592
6	500-999 Mcf/Year	1,084			1,084
7	Total Commercial SGS (<1000 Mcf/Yr)	3,676	-	-	3,676
8	INDUSTRIAL				
9	0-499 Mcf/Year	-			-
10	500-999 Mcf/Year	12			12
11	Total Industrial SGS (<1000 Mcf/Yr)	12	-	-	12
12	Total SGS (<1000 Mcf/Yr)	3,688	-	-	3,688
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	1,020			1,020
16	2500-24999 Mcf/Year	1,188			1,188
17	Total Commercial MGS (1000-24999 Mcf/Yr)	2,208	-	-	2,208
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	-			-
20	2500-24999 Mcf/Year	60			60
21	Total Industrial MGS (1000-24999 Mcf/Yr)	60	-	-	60
22	Total MGS (1000-24999 Mcf/Yr)	2,268	-	-	2,268
23	<u>LGS (&gt;24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	108			108
26	50000-99999 Mcf/Year	48			48
27	100000-199999 Mcf/Year	9			9
28	>200000 Mcf/Year	-			-
29	Total Commercial LGS (>24999 Mcf/Yr)	165	-	-	165
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	12			12
32	50000-99999 Mcf/Year	12			12
33	100000-199999 Mcf/Year	60			60
34	>200000 Mcf/Year	96			96
35	Total Industrial LGS (>24999 Mcf/Yr)	180	-	-	180
36	Total LGS (>24999 Mcf/Yr)	345	-	-	345
<b>37</b>	<b>Transport Bills by Customer Class</b>				
38	Residential	4,397	-	-	4,397
39	Commercial	6,049	-	-	6,049
40	Industrial	252	-	-	252
41	Total Transport Bills	10,698	-	-	10,698
<b>42</b>	<b>Overall Bills by Customer Class</b>				
43	Residential	707,387	4,260	-	711,647
44	Commercial	52,413	60	-	52,473
45	Industrial	252	-	-	252
46	Total Bills	760,052	4,320	-	764,372

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Number of Bills  
For the 12 Months Ended September 30, 2025

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch F)</i>	Incremental Bills Growth/Attrition (2) <i>(Ex 3, Sch 15, Atch H, Pg 2)</i>	Rate Schedule Change (3)	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b>Tariff Sales</b>				
2	Residential	679,107	4,615		683,722
3	Residential CAP	28,143			28,143
4	<u>SGS (&lt;1000 Mcf/Yr)</u>				
5	COMMERCIAL				
6	0-499 Mcf/Year	39,309	58		39,367
7	500-999 Mcf/Year	4,102	-		4,102
8	Total Commercial SGS (<1000 Mcf/Yr)	43,411	58	-	43,469
9	INDUSTRIAL				
10	0-499 Mcf/Year	-			-
11	500-999 Mcf/Year	-			-
12	Total Industrial SGS (<1000 Mcf/Yr)	-	-	-	-
13	Total SGS (<1000 Mcf/Yr)	43,411	58	-	43,469
14	<u>MGS (1000-24999 Mcf/Yr)</u>				
15	COMMERCIAL				
16	1000-2499 Mcf/Year	2,246	6		2,252
17	2500-24999 Mcf/Year	767			767
18	Total Commercial MGS (1000-24999 Mcf/Yr)	3,013	6	-	3,019
19	INDUSTRIAL				
20	1000-2499 Mcf/Year	-			-
21	2500-24999 Mcf/Year	-			-
22	Total Industrial MGS (1000-24999 Mcf/Yr)	-	-	-	-
23	Total MGS (1000-24999 Mcf/Yr)	3,013	6	-	3,019
24	<u>LGS (&gt;24999 Mcf/Yr)</u>				
25	COMMERCIAL				
26	25000-49999 Mcf/Year	-			-
27	50000-99999 Mcf/Year	-			-
28	100000-199999 Mcf/Year	-			-
29	>200000 Mcf/Year	-			-
30	Total Commercial LGS (>24999 Mcf/Yr)	-	-	-	-
31	INDUSTRIAL				
32	25000-49999 Mcf/Year	-			-
33	50000-99999 Mcf/Year	-			-
34	100000-199999 Mcf/Year	-			-
35	>200000 Mcf/Year	-			-
36	Total Industrial LGS (>24999 Mcf/Yr)	-	-	-	-
37	Total LGS (>24999 Mcf/Yr)	-	-	-	-
<b>38</b>	<b>Tariff Sales Bills by Customer Class</b>				
39	Residential	707,250	4,615	-	711,865
40	Commercial	46,424	65	-	46,489
41	Industrial	-	-	-	-
42	Total Tariff Sales Bills	753,674	4,680	-	758,354

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Number of Bills  
For the 12 Months Ended September 30, 2025

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch F)</i>	Incremental Bills Growth/Attrition (2) <i>(Ex 3, Sch 15, Atch H, Pg 2)</i>	Rate Schedule Change (3)	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b>Transport Bills</b>				
2	Residential	4,397			4,397
3	<u>SGS (&lt;1000 Mcf/Yr)</u>				
4	COMMERCIAL				-
5	0-499 Mcf/Year	2,592			2,592
6	500-999 Mcf/Year	1,084			1,084
7	Total Commercial SGS (<1000 Mcf/Yr)	3,676	-	-	3,676
8	INDUSTRIAL				
9	0-499 Mcf/Year	-			-
10	500-999 Mcf/Year	12			12
11	Total Industrial SGS (<1000 Mcf/Yr)	12	-	-	12
12	Total SGS (<1000 Mcf/Yr)	3,688	-	-	3,688
13	<u>MGS (1000-24999 Mcf/Yr)</u>				
14	COMMERCIAL				
15	1000-2499 Mcf/Year	1,020			1,020
16	2500-24999 Mcf/Year	1,188			1,188
17	Total Commercial MGS (1000-24999 Mcf/Yr)	2,208	-	-	2,208
18	INDUSTRIAL				
19	1000-2499 Mcf/Year	-			-
20	2500-24999 Mcf/Year	60			60
21	Total Industrial MGS (1000-24999 Mcf/Yr)	60	-	-	60
22	Total MGS (1000-24999 Mcf/Yr)	2,268	-	-	2,268
23	<u>LGS (&gt;24999 Mcf/Yr)</u>				
24	COMMERCIAL				
25	25000-49999 Mcf/Year	108			108
26	50000-99999 Mcf/Year	48			48
27	100000-199999 Mcf/Year	9			9
28	>200000 Mcf/Year	-			-
29	Total Commercial LGS (>24999 Mcf/Yr)	165	-	-	165
30	INDUSTRIAL				
31	25000-49999 Mcf/Year	12			12
32	50000-99999 Mcf/Year	12			12
33	100000-199999 Mcf/Year	60			60
34	>200000 Mcf/Year	96			96
35	Total Industrial LGS (>24999 Mcf/Yr)	180	-	-	180
36	Total LGS (>24999 Mcf/Yr)	345	-	-	345
<b>37</b>	<b>Transport Bills by Customer Class</b>				
38	Residential	4,397	-	-	4,397
39	Commercial	6,049	-	-	6,049
40	Industrial	252	-	-	252
41	Total Transport Bills	10,698	-	-	10,698
<b>42</b>	<b>Overall Bills by Customer Class</b>				
43	Residential	711,647	4,615	-	716,262
44	Commercial	52,473	65	-	52,538
45	Industrial	252	-	-	252
46	Total Bills	764,372	4,680	-	769,052

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Volumes (Mcf)  
For the 12 Months Ended August 31, 2023

Line No.	Description	Billed Throughput (1) <i>(Ex 3, Sch 15, Atch M)</i>	Weather Normalization Adjustment (2) <i>(Ex 3, Sch 15, Atch H, Pg 1)</i>	Customer Reclass, Growth & Attrition (3) <i>(Ex 3, Sch 15, Atch I; Ex 19, RR-5)</i>	Per Books Adjusted (4)=(1+2+3)
<b>1 Tariff Sales Throughput</b>					
2	Residential	4,511,200	192,322	19,091	4,722,613
3	Residential CAP	257,239	10,967	(23,510)	244,695
4	<u>SGS (&lt;1000 Mcf Annually)</u>				
5	Commercial SGS (<1000 Mcf/Yr)	683,601	24,527	(4,512)	703,617
6	Industrial SGS (<1000 Mcf/Yr)	-	-	-	-
7	Total SGS (<1000 Mcf/Yr)	683,601	24,527	(4,512)	703,617
8	<u>MGS (1000-24999 Mcf Annually)</u>				
9	Commercial MGS (1000-24999 Mcf/Yr)	572,089	(3,414)	(14,019)	554,657
10	Industrial MGS (1000-24999 Mcf/Yr)	26,470	-	(26,470)	-
11	Total MGS (1000-24999 Mcf/Yr)	598,559	(3,414)	(40,489)	554,657
12	<u>LGS (&gt;24999 Mcf Annually)</u>				
13	Commercial LGS (>24999 Mcf/Yr)	11,606	-	(11,606)	-
14	Industrial LGS (>24999 Mcf/Yr)	(19,232)	-	19,232	-
15	Total LGS (>24999 Mcf/Yr)	(7,626)	-	7,626	-
<b>16 Tariff Sales Throughput by Customer Class</b>					
17	Residential	4,768,439	203,289	(4,420)	4,967,307
18	Commercial	1,267,296	21,113	(30,136)	1,258,274
19	Industrial	7,238	-	(7,238)	-
20	Total Tariff Sales Throughput	6,042,973	224,402	(41,794)	6,225,581
<b>21 Transport Throughput</b>					
22	Residential	28,107	1,198	195	29,500
23	<u>SGS (&lt;1000 Mcf/Yr)</u>				
24	Commercial SGS (<1000 Mcf/Yr)	126,671	(7,700)	5,520	124,491
25	Industrial SGS (<1000 Mcf/Yr)	27,798	-	(27,238)	560
26	Total SGS (<1000 Mcf/Yr)	154,469	(7,700)	(21,718)	125,051
27	<u>MGS (1000-24999 Mcf/Yr)</u>				
28	Commercial MGS (1000-24999 Mcf/Yr)	797,817	12,169	52,749	862,735
29	Industrial MGS (1000-24999 Mcf/Yr)	80,273	-	7,239	87,512
30	Total MGS (1000-24999 Mcf/Yr)	878,090	12,169	59,988	950,247
31	<u>LGS (&gt;24999 Mcf/Yr)</u>				
32	Commercial LGS (>24999 Mcf/Yr)	580,732	-	32,417	613,149
33	Industrial LGS (>24999 Mcf/Yr)	8,593,664	-	27,237	8,620,901
34	Total LGS (>24999 Mcf/Yr)	9,174,396	-	59,654	9,234,050
<b>35 Transport Throughput by Customer Class</b>					
36	Residential	28,107	1,198	195	29,500
37	Commercial	1,505,220	4,468	90,686	1,600,374
38	Industrial	8,701,736	-	7,238	8,708,974
39	Total Transport Throughput	10,235,062	5,667	98,119	10,338,848
<b>40 Overall Throughput by Customer Class</b>					
41	Residential	4,796,546	204,487	(4,225)	4,996,807
42	Commercial	2,772,516	25,582	60,550	2,858,648
43	Industrial	8,708,974	-	0	8,708,974
44	Total Throughput	16,278,035	230,069	56,325	16,564,429
<b>45 Weather Normalized Volumes Only (from Ex 3, Sch 15, Atch H, Pg 1)</b>					
46	Residential	4,796,546	204,487		5,001,032
47	Commercial	2,180,178	25,582		2,205,760
48	Total Throughput	6,976,724	230,069		7,206,793

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Volumes (Mcf)  
For the 12 Months Ended August 31, 2024

Line No.	Description	Forecasted (1) <i>(Ex 3, Sch 15, Atch M)</i>	Change in Customer Usage (2) <i>(Ex 3, Sch 15, Atch H, Pg 1; Ex 19, RR-5)</i>	Customer Reclass, Growth & Attrition (3) <i>(Ex 3, Sch 15, Atch I; Ex 19, RR-5)</i>	Forecasted Adjusted (4)=(1+2+3)
<b>1</b>	<b><u>Tariff Sales Throughput</u></b>				
2	Residential	4,722,613	(19,287.27)	29,690	4,733,015
3	Residential CAP	244,695	(999)	-	243,696
4	<u>SGS (&lt;1000 Mcf Annually)</u>				
5	Commercial SGS (<1000 Mcf/Yr)	703,617	0	875	704,492
6	Industrial SGS (<1000 Mcf/Yr)	-	-	-	-
7	Total SGS (<1000 Mcf/Yr)	703,617	0	875	704,492
8	<u>MGS (1000-24999 Mcf Annually)</u>				
9	Commercial MGS (1000-24999 Mcf/Yr)	554,657	(0)	1,088	555,745
10	Industrial MGS (1000-24999 Mcf/Yr)	-	-	-	-
11	Total MGS (1000-24999 Mcf/Yr)	554,657	(0)	1,088	555,745
12	<u>LGS (&gt;24999 Mcf Annually)</u>				
13	Commercial LGS (>24999 Mcf/Yr)	-	-	-	-
14	Industrial LGS (>24999 Mcf/Yr)	-	-	-	-
15	Total LGS (>24999 Mcf/Yr)	-	-	-	-
<b>16</b>	<b><u>Tariff Sales Throughput by Customer Class</u></b>				
17	Residential	4,967,307	(20,287)	29,690	4,976,711
18	Commercial	1,258,274	(0)	1,963	1,260,236
19	Industrial	-	-	-	-
20	Total Tariff Sales Throughput	6,225,581	(20,287)	31,653	6,236,947
<b>21</b>	<b><u>Transport Throughput</u></b>				
22	Residential	29,500	(120)	-	29,379
23	<u>SGS (&lt;1000 Mcf/Yr)</u>				
24	Commercial SGS (<1000 Mcf/Yr)	124,491	(0)	-	124,491
25	Industrial SGS (<1000 Mcf/Yr)	560	-	-	560
26	Total SGS (<1000 Mcf/Yr)	125,051	(0)	-	125,051
27	<u>MGS (1000-24999 Mcf/Yr)</u>				
28	Commercial MGS (1000-24999 Mcf/Yr)	862,735	-	-	862,735
29	Industrial MGS (1000-24999 Mcf/Yr)	87,512	-	-	87,512
30	Total MGS (1000-24999 Mcf/Yr)	950,247	-	-	950,247
31	<u>LGS (&gt;24999 Mcf/Yr)</u>				
32	Commercial LGS (>24999 Mcf/Yr)	613,149	-	-	613,149
33	Industrial LGS (>24999 Mcf/Yr)	8,620,901	-	-	8,620,901
34	Total LGS (>24999 Mcf/Yr)	9,234,050	-	-	9,234,050
<b>35</b>	<b><u>Transport Throughput by Customer Class</u></b>				
36	Residential	29,500	(120)	-	29,379
37	Commercial	1,600,374	(0)	-	1,600,374
38	Industrial	8,708,974	-	-	8,708,974
39	Total Transport Throughput	10,338,848	(120)	-	10,338,727
<b>40</b>	<b><u>Overall Throughput by Customer Class</u></b>				
41	Residential	4,996,807	(20,407)	29,690	5,006,090
42	Commercial	2,858,648	(0)	1,963	2,860,611
43	Industrial	8,708,974	-	-	8,708,974
44	Total Throughput	16,564,429	(20,407)	31,653	16,575,674

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Volumes (Mcf)  
For the 12 Months Ended September 30, 2025

Line No.	Description	Forecasted (1)	Change in Customer Usage (2)	Customer Reclass, Growth & Attrition (3)	Forecasted Adjusted (4)=(1+2+3)
		<i>(Ex 3, Sch 15, Atch M)</i>	<i>(Ex 3, Sch 15, Atch H, Pg 1; Ex 19, RR-5)</i>	<i>(Ex 3, Sch 15, Atch I; Ex 19, RR-5)</i>	
<b>1</b>	<b><u>Tariff Sales Throughput</u></b>				
2	Residential	4,733,015	(24,100.89)	32,000	4,740,915
3	Residential CAP	243,696	(1,241)	-	242,455
4	<u>SGS (&lt;1000 Mcf Annually)</u>				
5	Commercial SGS (<1000 Mcf/Yr)	704,492	-	948	705,440
6	Industrial SGS (<1000 Mcf/Yr)	-	-	-	-
7	Total SGS (<1000 Mcf/Yr)	704,492	-	948	705,440
8	<u>MGS (1000-24999 Mcf Annually)</u>				
9	Commercial MGS (1000-24999 Mcf/Yr)	555,745	-	1,178	556,923
10	Industrial MGS (1000-24999 Mcf/Yr)	-	-	-	-
11	Total MGS (1000-24999 Mcf/Yr)	555,745	-	1,178	556,923
12	<u>LGS (&gt;24999 Mcf Annually)</u>				
13	Commercial LGS (>24999 Mcf/Yr)	-	-	-	-
14	Industrial LGS (>24999 Mcf/Yr)	-	-	-	-
15	Total LGS (>24999 Mcf/Yr)	-	-	-	-
<b>16</b>	<b><u>Tariff Sales Throughput by Customer Class</u></b>				
17	Residential	4,976,711	(25,342)	32,000	4,983,369
18	Commercial	1,260,236	-	2,126	1,262,363
19	Industrial	-	-	-	-
20	Total Tariff Sales Throughput	6,236,947	(25,342)	34,127	6,245,732
<b>21</b>	<b><u>Transport Throughput</u></b>				
22	Residential	29,379	(150)	-	29,230
23	<u>SGS (&lt;1000 Mcf/Yr)</u>				
24	Commercial SGS (<1000 Mcf/Yr)	124,491	-	-	124,491
25	Industrial SGS (<1000 Mcf/Yr)	560	-	-	560
26	Total SGS (<1000 Mcf/Yr)	125,051	-	-	125,051
27	<u>MGS (1000-24999 Mcf/Yr)</u>				
28	Commercial MGS (1000-24999 Mcf/Yr)	862,735	-	-	862,735
29	Industrial MGS (1000-24999 Mcf/Yr)	87,512	-	-	87,512
30	Total MGS (1000-24999 Mcf/Yr)	950,247	-	-	950,247
31	<u>LGS (&gt;24999 Mcf/Yr)</u>				
32	Commercial LGS (>24999 Mcf/Yr)	613,149	-	-	613,149
33	Industrial LGS (>24999 Mcf/Yr)	8,620,901	-	-	8,620,901
34	Total LGS (>24999 Mcf/Yr)	9,234,050	-	-	9,234,050
<b>35</b>	<b><u>Transport Throughput by Customer Class</u></b>				
36	Residential	29,379	(150)	-	29,230
37	Commercial	1,600,374	-	-	1,600,374
38	Industrial	8,708,974	-	-	8,708,974
39	Total Transport Throughput	10,338,727	(150)	-	10,338,578
<b>40</b>	<b><u>Overall Throughput by Customer Class</u></b>				
41	Residential	5,006,090	(25,491)	32,000	5,012,599
42	Commercial	2,860,611	-	2,126	2,862,737
43	Industrial	8,708,974	-	-	8,708,974
44	Total Throughput	16,575,674	(25,491)	34,127	16,584,310

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Adjustment based on Normalized Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Billed Throughput (1) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Normalized (2) Mcf <i>(Ex 3, Sch 15, Atch F; Ex 19, RR-5)</i>	Normalized Adjustment (3)=(2-1) Mcf	Base Rate (4) \$/Mcf	Revenue (5 = 3 x 4) \$
<b>1 Tariff Sales</b>						
2	Residential	4,511,200	4,703,522	192,322	6.7743	1,302,847
3	Residential CAP	257,239	268,205	10,967	6.7743	74,291
4	Commercial SGS (<1000 Mcf/Yr)	683,601	708,128	24,527	5.1008	125,108
5	Commercial MGS (1000-24999 Mcf/Yr)	572,089	568,676	(3,414)	4.8604	(16,592)
<b>6 Tariff Sales Summary by Customer Class</b>						
7	Residential	4,768,439	4,971,727	203,289		1,377,138
8	Commercial	1,255,690	1,276,804	21,113		108,516
9	Total Tariff Sales Normalization	6,024,129	6,248,531	224,402		1,485,654
<b>10 Transport</b>						
11	Residential	28,107	29,305	1,198	6.7743	8,117
12	Commercial SGS (<1000 Mcf/Yr)	126,671	118,970	(7,700)	5.1008	(39,278)
13	Commercial MGS (1000-24999 Mcf/Yr)	797,817	809,986	12,169	4.8604	59,145
<b>14 Transport Summary by Customer Class</b>						
15	Residential	28,107	29,305	1,198		8,117
16	Commercial	924,488	928,957	4,468		19,867
17	Total Transport Normalization	952,595	958,262	5,667		27,985
<b>18 Summary by Customer Class</b>						
19	Residential	4,796,546	5,001,032	204,487		1,385,255
20	Commercial	2,180,178	2,205,760	25,582		128,383
21	Total Normalization	6,976,724	7,206,793	230,069		1,513,639

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Net Customer Change Calculation

Line No.	Period	Residential Accounts		Commercial Accounts	
		8/31/2023 <i>(Ex 3, Sch 15, Atch N)</i>	8/31/2018 <i>(HTY 2018 Actuals)</i>	8/31/2023 <i>(Ex 3, Sch 15, Atch N)</i>	8/31/2018 <i>(HTY 2018 Actuals)</i>
1	September	58,673	56,565	4,352	4,315
2	October	58,857	56,915	4,368	4,340
3	November	59,054	56,772	4,393	4,343
4	December	59,215	56,926	4,401	4,362
5	January	59,226	57,095	4,401	4,360
6	February	59,291	57,036	4,396	4,346
7	March	59,335	57,054	4,389	4,345
8	April	59,096	57,497	4,382	4,360
9	May	58,783	57,627	4,360	4,363
10	June	58,696	57,628	4,349	4,359
11	July	58,556	57,613	4,341	4,350
12	August	58,552	57,687	4,334	4,349
13	Average Customer Count	58,945	57,201	4,372	4,349
<u>Estimated Volume Revenue Adjustment</u>					
14	Change in Average Customers	1,744		23	
		<u>Residential</u>		<u>Commercial SGS*</u> <u>Commercial MGS*</u>	
15	Annual Change	355		4.49	0
16	Normal Volume per Customer (Mcf/Yr)	84.0		194.7	2213.5
17	Estimated Load Growth (Mcf)	29,812		875	1,088
18	Delivery Rate Per Mcf	\$ 6.7743		\$ 5.1008	4.8604
19	Total Rate Per Mcf	\$ 10.3866		\$ 8.7318	\$ 8.5113
20	Base Rate Revenue Adjustment	\$ 201,955		\$ 4,463	\$ 5,288
21	Total Volume Revenue Adjustment	\$ 309,644		\$ 7,640	\$ 9,260
<u>Estimated Customer Charge Revenue Adjustment</u>					
22	Annual Number of Bills	4,260		54	6
23	Customer Charge	14,4512		\$ 32.1152	\$ 68.8208
24	Customer Charge Revenue Adjustment	\$ 61,562		\$ 1,732	\$ 406

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Summary of Adjustments to Annualize Volumes for Customer Changes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Growth & Attrition (1) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.LRR.5)</i>	Rate Schedule Change (2) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.LRR.5)</i>
<b>1 Tariff Sales Volume Change</b>			
2	Residential	29,812	(10,721)
3	Residential CAP	-	(23,510)
4	Commercial SGS (<1000 Mcf/Yr)	875	(5,387)
5	Commercial MGS (1000-24999 Mcf/Yr)	1,088	(15,106)
6	Commercial LGS (>24999 Mcf/Yr)		(11,606)
7	Industrial SGS (<1000 Mcf/Yr)		-
8	Industrial MGS (1000-24999 Mcf/Yr)		(26,470)
9	Industrial LGS (>24999 Mcf/Yr)		19,232
<b>10 Tariff Sales Summary by Customer Class</b>			
11	Residential	29,812	(34,231)
12	Commercial	1,963	(32,099)
13	Industrial	-	(7,238)
14	Total Tariff Sales Volume Change	31,774	(73,568)
<b>15 Transport Volume Change</b>			
16	Residential	-	195
17	Commercial SGS (<1000 Mcf/Yr)	-	5,520
18	Commercial MGS (1000-24999 Mcf/Yr)	-	52,749
19	Commercial LGS (>24999 Mcf/Yr)		32,417
20	Industrial SGS (<1000 Mcf/Yr)		(27,238)
21	Industrial MGS (1000-24999 Mcf/Yr)		7,239
22	Industrial LGS (>24999 Mcf/Yr)		27,237
<b>23 Transport Summary by Customer Class</b>			
24	Residential	-	195
25	Commercial	-	90,686
26	Industrial	-	7,238
27	Total Transport Volume Change	-	98,119
<b>28 Overall Summary by Customer Class</b>			
29	Residential	29,812	(34,037)
30	Commercial	1,963	58,587
31	Industrial	-	0
32	Total Volume Change	31,774	24,550

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Summary of Adjustments to Annualize Volumes for Customer Changes  
For the 12 Months Ended September 30, 2025

Line No.	Description	Growth & Attrition (1) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.I.R.R.5)</i>	Rate Schedule Change (2) Mcf <i>(Ex 3, Sch 15, Atch F; Ex VI.I.R.R.5)</i>
<b>1</b>	<b>Tariff Sales Volume Change</b>		
2	Residential	32,000	-
3	Residential CAP	-	-
4	Commercial SGS (<1000 Mcf/Yr)	948	-
5	Commercial MGS (1000-24999 Mcf/Yr)	1,178	-
6	Commercial LGS (>24999 Mcf/Yr)		-
7	Industrial SGS (<1000 Mcf/Yr)		-
8	Industrial MGS (1000-24999 Mcf/Yr)		-
9	Industrial LGS (>24999 Mcf/Yr)		-
<b>10</b>	<b>Tariff Sales Summary by Customer Class</b>		
11	Residential	32,000	-
12	Commercial	2,126	-
13	Industrial	-	-
14	Total Tariff Sales Volume Change	<u>34,127</u>	<u>-</u>
<b>15</b>	<b>Transport Volume Change</b>		
16	Residential	-	-
17	Commercial SGS (<1000 Mcf/Yr)	-	-
18	Commercial MGS (1000-24999 Mcf/Yr)	-	-
19	Commercial LGS (>24999 Mcf/Yr)		-
20	Industrial SGS (<1000 Mcf/Yr)		-
21	Industrial MGS (1000-24999 Mcf/Yr)		-
22	Industrial LGS (>24999 Mcf/Yr)		-
<b>23</b>	<b>Transport Summary by Customer Class</b>		
24	Residential	-	-
25	Commercial	-	-
26	Industrial	-	-
27	Total Transport Volume Change	<u>-</u>	<u>-</u>
<b>28</b>	<b>Overall Summary by Customer Class</b>		
29	Residential	32,000	-
30	Commercial	2,126	-
31	Industrial	-	-
32	Total Volume Change	<u>34,127</u>	<u>-</u>

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Summary of Adjustments to Annualize Volumes for Customer Changes  
For the 12 Months Ended August 31, 2024

Line No.	Description	Growth & Attrition	Rate Schedule Change
		(1)	(2)
		Mcf	Mcf
		<i>(Ex 3, Sch 15, Atch F; Ex VI.LRR.5)</i>	<i>(Ex 3, Sch 15, Atch F; Ex VI.LRR.5)</i>
<b>1</b>	<b>Tariff Sales Volume Change</b>		
2	Residential	29,690	-
3	Residential CAP	-	-
4	Commercial SGS (<1000 Mcf/Yr)	875	-
5	Commercial MGS (1000-24999 Mcf/Yr)	1,088	-
6	Commercial LGS (>24999 Mcf/Yr)		-
7	Industrial SGS (<1000 Mcf/Yr)		-
8	Industrial MGS (1000-24999 Mcf/Yr)		-
9	Industrial LGS (>24999 Mcf/Yr)		-
<b>10</b>	<b>Tariff Sales Summary by Customer Class</b>		
11	Residential	29,690	-
12	Commercial	1,963	-
13	Industrial	-	-
14	Total Tariff Sales Volume Change	31,653	-
<b>15</b>	<b>Transport Volume Change</b>		
16	Residential	-	-
17	Commercial SGS (<1000 Mcf/Yr)	-	-
18	Commercial MGS (1000-24999 Mcf/Yr)	-	-
19	Commercial LGS (>24999 Mcf/Yr)		-
20	Industrial SGS (<1000 Mcf/Yr)		-
21	Industrial MGS (1000-24999 Mcf/Yr)		-
22	Industrial LGS (>24999 Mcf/Yr)		-
<b>23</b>	<b>Transport Summary by Customer Class</b>		
24	Residential	-	-
25	Commercial	-	-
26	Industrial	-	-
27	Total Transport Volume Change	-	-
<b>28</b>	<b>Overall Summary by Customer Class</b>		
29	Residential	29,690	-
30	Commercial	1,963	-
31	Industrial	-	-
32	Total Volume Change	31,653	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Adjustment to Eliminate Off-System Sales and Sales for Resale  
For the 12 Months Ended August 31, 2023

Line No.	Account Number	Description	Adjustment
			\$
1	495	Off-System Sales Revenue	-
2	803	Off-System Sales Gas Cost	-
3	483	Sales for Resale Revenue	(245,521)
4	803	Sales for Resale Gas Cost	245,521

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Elimination of Unbilled  
For the 12 Months Ended August 31, 2023

Line No.	Account Number	Description	Adjustment
1	<b><u>Elimination of Unbilled</u></b>		
2	<b>Revenue Adjustment \$</b>		
3	480 Residential		297,275
4	481 Commercial & Industrial		69,999
5	489.3 Transportation		(80,283)
6	Total Unbilled Revenue Adjustment		286,991
7	<b>Gas Cost Adjustment \$</b>		
8	480 Residential		303,821
9	481 Commercial & Industrial		76,938
10	489.3 Transportation		(4,800)
11	Total Unbilled Gas Cost Adjustment		375,960
12	<b>Volume Adjustment (Mcf)</b>		
13	480 Residential		36,652
14	481 Commercial & Industrial		9,683
15	489.3 Transportation		115,313
16	Total Unbilled Volume Adjustment		161,648
17	<b><u>Elimination of Large Customer Unbilled (Cycle 22)</u></b>		
18	<b>Revenue Adjustment \$</b>		
19	480 Residential		1,158
20	481 Commercial & Industrial		14,843
21	489.3 Transportation		137,061
22	Total Cycle 22 Revenue Adjustment		153,062
23	<b>Gas Cost Adjustment \$</b>		
24	480 Residential		-
25	481 Commercial & Industrial		14,098
26	489.3 Transportation		50,929
27	Total Cycle 22 Gas Cost Adjustment		65,027
28	<b>Volume Adjustment (Mcf)</b>		
29	480 Residential		-
30	481 Commercial & Industrial		(148)
31	489.3 Transportation		(90,471)
32	Total Cycle 22 Volume Adjustment		(90,619)
33	<b><u>Total Elimination of Unbilled and Cycle 22</u></b>		
34	<b>Revenue Adjustment \$</b>		
35	480 Residential		298,433
36	481 Commercial & Industrial		84,842
37	489.3 Transportation		56,778
38	Total Unbilled/Cycle 22 Revenue Adjustment		440,053
39	<b>Gas Cost Adjustment \$</b>		
40	480 Residential		303,821
41	481 Commercial & Industrial		91,036
42	489.3 Transportation		46,129
43	Total Unbilled/Cycle 22 Gas Cost Adjustment		440,987
44	<b>Volume Adjustment (Mcf)</b>		
45	480 Residential		36,652
46	481 Commercial & Industrial		9,534
47	489.3 Transportation		24,842
48	Total Unbilled/Cycle 22 Volume Adjustment		71,028

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Calculation of Late Fees

Line No.	Description	Gross Distribution	Late Fees	Late Fees %	Reference
		Revenue		Gross Revenue	
		(1)	(2)	(3)=(2 / 1)	
		\$	\$	%	
		<i>(Ex 3, Sch 15, Atch C)</i>	<i>(Ex 3, Sch 15, Atch C)</i>		
1	Actual HTY	104,907,344	478,016	0.46%	Actual Late Fees / Actual Gross Distribution Revenue*
2	Adjusted HTY	86,098,730	392,313	0.46%	Actual HTY Late Fees % of Gross Revenue X Adjusted HTY Gross Distribution Revenue
3	FTY	87,943,265	400,718	0.46%	Actual HTY Late Fees % of Gross Revenue X FTY Gross Distribution Revenue
4	FPFTY Present	88,112,410	401,489	0.46%	Actual HTY Late Fees % of Gross Revenue X FPFTY at Present Rates Gross Distribution Revenue
5	FPFTY Proposed	95,578,660	401,489	0.42%	Actual HTY Late Fees % of Gross Revenue X FPFTY at Proposed Rates Gross Distribution Revenue

\*Gross Distribution Revenue is comprised of reported Gross Revenues in FERC 480, 481, 489.3 - Residential, Commercial & Industrial Gas Sales & Transport

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Gathering Projection

Line No.	Measure	Type	HTY	FTY	FPFTY
1	Volume (Mcf)				
2	Total		-	-	-
3	Revenue (\$)				
4	Total (Ex 3, Sch 15, Atch C)		-	-	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity		GCA	Commodity	Gas Cost	Billed Volumes	Total Gas Cost
		Capacity	E Factor					
		(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)=(5 * 6)
		\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	Mcf	\$
<b>1 Residential Sales</b>								
2	September 2022	0.9020	0.0000	0.2102	9.1190	10.2312	133,077	1,361,535
3	October	1.0067	0.0186	0.3482	7.5072	8.8807	297,757	2,644,294
4	November	1.0067	0.0186	0.3482	7.5072	8.8807	481,768	4,278,436
5	December	1.0067	0.0186	0.3482	7.5072	8.8807	834,195	7,408,232
6	January 2023	1.0067	0.0243	0.3936	6.0939	7.5185	748,302	5,626,106
7	February	1.0067	0.0243	0.3936	6.0939	7.5185	619,963	4,661,192
8	March	1.0067	0.0243	0.3936	6.0939	7.5185	635,825	4,780,449
9	April	1.0067	0.0243	0.3936	1.9745	3.3991	325,647	1,106,906
10	May	1.0067	0.0243	0.3936	1.9745	3.3991	189,267	643,336
11	June	1.0067	0.0243	0.3936	1.9745	3.3991	87,103	296,071
12	July	1.0067	0.0243	0.3936	0.7262	2.1508	84,025	180,721
13	August 2023	1.0067	0.0243	0.3936	0.7262	2.1508	74,273	159,746
14	Total					7.3477	4,511,200	33,147,023
<b>15 Commercial SGS Sales</b>								
16	September 2022	0.9020	0.0000	0.2102	9.1190	10.2312	17,691	181,004
17	October	1.0067	0.0186	0.3482	7.5072	8.8807	37,795	335,645
18	November	1.0067	0.0186	0.3482	7.5072	8.8807	70,485	625,956
19	December	1.0067	0.0186	0.3482	7.5072	8.8807	132,249	1,174,462
20	January 2023	1.0067	0.0243	0.3936	6.0939	7.5185	122,662	922,235
21	February	1.0067	0.0243	0.3936	6.0939	7.5185	99,087	744,987
22	March	1.0067	0.0243	0.3936	6.0939	7.5185	98,537	740,851
23	April	1.0067	0.0243	0.3936	1.9745	3.3991	47,515	161,507
24	May	1.0067	0.0243	0.3936	1.9745	3.3991	24,583	83,561
25	June	1.0067	0.0243	0.3936	1.9745	3.3991	11,469	38,984
26	July	1.0067	0.0243	0.3936	0.7262	2.1508	11,417	24,555
27	August 2023	1.0067	0.0243	0.3936	0.7262	2.1508	10,111	21,747
28	Total					7.3954	683,601	5,055,495
<b>29 Industrial SGS Sales</b>								
30	September 2022	0.9020	0.0000	0.2102	9.1190	10.2312	-	0
31	October	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
32	November	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
33	December	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
34	January 2023	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
35	February	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
36	March	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
37	April	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
38	May	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
39	June	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
40	July	1.0067	0.0243	0.3936	0.7262	2.1508	-	0
41	August 2023	1.0067	0.0243	0.3936	0.7262	2.1508	-	0
42	Total					0.0000	-	0
<b>43 Commercial MGS Sales</b>								
44	September 2022	0.9020	0.0000	0.2102	9.1190	10.2312	20,821	213,029
45	October	1.0067	0.0186	0.3482	7.5072	8.8807	43,100	382,755
46	November	1.0067	0.0186	0.3482	7.5072	8.8807	64,311	571,126
47	December	1.0067	0.0186	0.3482	7.5072	8.8807	92,860	824,662
48	January 2023	1.0067	0.0243	0.3936	6.0939	7.5185	98,082	737,430
49	February	1.0067	0.0243	0.3936	6.0939	7.5185	71,715	539,188
50	March	1.0067	0.0243	0.3936	6.0939	7.5185	79,521	597,877
51	April	1.0067	0.0243	0.3936	1.9745	3.3991	41,435	140,843
52	May	1.0067	0.0243	0.3936	1.9745	3.3991	23,182	78,797
53	June	1.0067	0.0243	0.3936	1.9745	3.3991	13,207	44,892
54	July	1.0067	0.0243	0.3936	0.7262	2.1508	12,297	26,448
55	August 2023	1.0067	0.0243	0.3936	0.7262	2.1508	11,558	24,860
56	Total					7.3099	572,089	4,181,908

Peoples Natural Gas Company LLC  
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For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity		GCA	Commodity	Gas Cost	Billed Volumes	Total Gas Cost
		Capacity	E Factor					
		(1)	(2)	(3)	(4)	(5)=(1+2+3+4)	(6)	(7)=(5 * 6)
		\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	\$/Mcf	Mcf	\$
<b>1</b>	<b><u>Industrial MGS Sales</u></b>							
2	September 2022	0.9020	0.0000	0.2102	9.1190	10.2312	20,522	209,965
3	October	1.0067	0.0186	0.3482	7.5072	8.8807	1,534	13,621
4	November	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
5	December	1.0067	0.0186	0.3482	7.5072	8.8807	4,415	39,204
6	January 2023	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
7	February	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
8	March	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
9	April	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
10	May	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
11	June	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
12	July	1.0067	0.0243	0.3936	0.7262	2.1508	-	0
13	August 2023	1.0067	0.0243	0.3936	0.7262	2.1508	-	0
14	Total					9.9277	26,470	262,790
<b>15</b>	<b><u>Commercial LGS Sales</u></b>							
16	September 2022	0.9020	0.0000	0.2102	9.1190	10.2312	-	0
17	October	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
18	November	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
19	December	1.0067	0.0186	0.3482	7.5072	8.8807	2,476	21,984
20	January 2023	1.0067	0.0243	0.3936	6.0939	7.5185	3,210	24,132
21	February	1.0067	0.0243	0.3936	6.0939	7.5185	2,534	19,054
22	March	1.0067	0.0243	0.3936	6.0939	7.5185	5	36
23	April	1.0067	0.0243	0.3936	1.9745	3.3991	3,407	11,580
24	May	1.0067	0.0243	0.3936	1.9745	3.3991	(25)	(85)
25	June	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
26	July	1.0067	0.0243	0.3936	0.7262	2.1508	-	0
27	August 2023	1.0067	0.0243	0.3936	0.7262	2.1508	-	0
28	Total					6.6088	11,606	76,702
<b>29</b>	<b><u>Industrial LGS Sales</u></b>							
30	September 2022	0.9020	0.0000	0.2102	9.1190	10.2312	(19,232)	(196,770)
31	October	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
32	November	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
33	December	1.0067	0.0186	0.3482	7.5072	8.8807	-	0
34	January 2023	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
35	February	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
36	March	1.0067	0.0243	0.3936	6.0939	7.5185	-	0
37	April	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
38	May	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
39	June	1.0067	0.0243	0.3936	1.9745	3.3991	-	0
40	July	1.0067	0.0243	0.3936	0.7262	2.1508	-	0
41	August 2023	1.0067	0.0243	0.3936	0.7262	2.1508	-	0
42	Total					10.2312	(19,232)	(196,770)
<b>43</b>	<b><u>Residential CAP Sales</u></b>							
44	September 2022	0.9020	0.0000	0.2102	9.1190	10.2312	6,121	62,621
45	October	1.0067	0.0186	0.3482	7.5072	8.8807	16,696	148,275
46	November	1.0067	0.0186	0.3482	7.5072	8.8807	29,591	262,791
47	December	1.0067	0.0186	0.3482	7.5072	8.8807	47,636	423,041
48	January 2023	1.0067	0.0243	0.3936	6.0939	7.5185	41,839	314,569
49	February	1.0067	0.0243	0.3936	6.0939	7.5185	36,348	273,285
50	March	1.0067	0.0243	0.3936	6.0939	7.5185	36,340	273,222
51	April	1.0067	0.0243	0.3936	1.9745	3.3991	19,606	66,644
52	May	1.0067	0.0243	0.3936	1.9745	3.3991	11,614	39,476
53	June	1.0067	0.0243	0.3936	1.9745	3.3991	4,470	15,193
54	July	1.0067	0.0243	0.3936	0.7262	2.1508	3,799	8,170
55	August 2023	1.0067	0.0243	0.3936	0.7262	2.1508	3,179	6,837
56	Total					7.3633	257,239	1,894,123

Peoples Natural Gas Company LLC  
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Line No.	Description	Capacity		Balancing	Gas Cost (4)=(1+2+3) \$/Mcf	Billed	Total
		Capacity (1) \$/Mcf	E Factor (2) \$/Mcf	Charge (3) \$/Mcf		Volumes (5) Mcf	Gas Cost (6)=(4 * 5) \$
<b>1 Residential Transport</b>							
2	September 2022	0.9020	0.0000		0.9020	766	691
3	October	1.0067	0.0186		1.0253	1,983	2,033
4	November	1.0067	0.0186		1.0253	3,279	3,362
5	December	1.0067	0.0186		1.0253	5,509	5,649
6	January 2023	1.0067	0.0243		1.0310	4,708	4,854
7	February	1.0067	0.0243		1.0310	3,832	3,951
8	March	1.0067	0.0243		1.0310	3,729	3,845
9	April	1.0067	0.0243		1.0310	1,848	1,905
10	May	1.0067	0.0243		1.0310	1,124	1,159
11	June	1.0067	0.0243		1.0310	485	500
12	July	1.0067	0.0243		1.0310	450	464
13	August 2023	1.0067	0.0243		1.0310	394	406
14	Total				1.0253	28,107	28,818
<b>15 Commercial SGS Transport</b>							
16	September 2022		0.0000	0.4263	0.4263	1,650	704
17	October		0.0000	0.4052	0.4052	3,885	1,574
18	November		0.0000	0.4052	0.4052	6,814	2,761
19	December		0.0000	0.4052	0.4052	15,505	6,282
20	January 2023		0.0000	0.4052	0.4052	13,180	5,340
21	February		0.0000	0.4052	0.4052	11,982	4,855
22	March		0.0000	0.4052	0.4052	18,921	7,667
23	April		0.0000	0.4052	0.4052	13,354	5,411
24	May		0.0000	0.4052	0.4052	4,068	1,649
25	June		0.0000	0.4052	0.4052	2,115	857
26	July		0.0000	0.4052	0.4052	1,832	742
27	August 2023		0.0000	0.4052	0.4052	1,698	688
28	Total				0.4056	95,003	38,530
<b>29 Industrial SGS Transport</b>							
30	September 2022		0.0000	0.4263	0.4263	4,668	1,990
31	October		0.0000	0.4052	0.4052	5,914	2,396
32	November		0.0000	0.4052	0.4052	5,964	2,416
33	December		0.0000	0.4052	0.4052	5,346	2,166
34	January 2023		0.0000	0.4052	0.4052	5,575	2,259
35	February		0.0000	0.4052	0.4052	96	39
36	March		0.0000	0.4052	0.4052	88	36
37	April		0.0000	0.4052	0.4052	86	35
38	May		0.0000	0.4052	0.4052	37	15
39	June		0.0000	0.4052	0.4052	18	7
40	July		0.0000	0.4052	0.4052	2	1
41	August 2023		0.0000	0.4052	0.4052	4	1
42	Total				0.4087	27,798	11,362
<b>43 Commercial MGS Transport</b>							
44	September 2022		0.0000	0.3439	0.3439	30,160	10,372
45	October		0.0000	0.4052	0.4052	31,762	12,870
46	November		0.0000	0.4052	0.4052	56,680	22,967
47	December		0.0000	0.4052	0.4052	89,163	36,129
48	January 2023		0.0000	0.4052	0.4052	63,562	25,755
49	February		0.0000	0.4052	0.4052	72,199	29,255
50	March		0.0000	0.4052	0.4052	75,974	30,785
51	April		0.0000	0.4052	0.4052	69,521	28,170
52	May		0.0000	0.4052	0.4052	39,683	16,079
53	June		0.0000	0.4052	0.4052	24,597	9,967
54	July		0.0000	0.4052	0.4052	22,970	9,308
55	August 2023		0.0000	0.4052	0.4052	22,091	8,951
56	Total				0.4021	598,363	240,608

Peoples Natural Gas Company LLC  
Peoples Gas Division  
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For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity Capacity (1) \$/Mcf	E Factor (2) \$/Mcf	Balancing Charge (3) \$/Mcf	Gas Cost (4)=(1+2+3) \$/Mcf	Billed Volumes (5) Mcf	Total Gas Cost (6)=(4 * 5) \$
<b>1 Industrial MGS Transport</b>							
2	September 2022		0.0000	0.3439	0.3439	5,669	1,950
3	October		0.0000	0.4052	0.4052	1,493	605
4	November		0.0000	0.4052	0.4052	6,575	2,664
5	December		0.0000	0.4052	0.4052	5,200	2,107
6	January 2023		0.0000	0.4052	0.4052	9,179	3,719
7	February		0.0000	0.4052	0.4052	9,408	3,812
8	March		0.0000	0.4052	0.4052	9,013	3,652
9	April		0.0000	0.4052	0.4052	4,979	2,017
10	May		0.0000	0.4052	0.4052	7,525	3,049
11	June		0.0000	0.4052	0.4052	7,841	3,177
12	July		0.0000	0.4052	0.4052	7,272	2,947
13	August 2023		0.0000	0.4052	0.4052	6,119	2,479
14	Total				0.4009	80,273	32,179
<b>15 Commercial LGS Transport</b>							
16	September 2022		0.0000	0.2271	0.2271	32,557	7,394
17	October		0.0000	0.1388	0.1388	34,659	4,811
18	November		0.0000	0.1388	0.1388	59,881	8,311
19	December		0.0000	0.1388	0.1388	53,455	7,420
20	January 2023		0.0000	0.1388	0.1388	33,886	4,703
21	February		0.0000	0.1388	0.1388	60,836	8,444
22	March		0.0000	0.1388	0.1388	39,008	5,414
23	April		0.0000	0.1388	0.1388	44,802	6,218
24	May		0.0000	0.1388	0.1388	40,190	5,578
25	June		0.0000	0.1388	0.1388	36,908	5,123
26	July		0.0000	0.1388	0.1388	43,025	5,972
27	August 2023		0.0000	0.1388	0.1388	43,452	6,031
28	Total				0.1443	522,659	75,420
<b>29 Industrial LGS Transport</b>							
30	September 2022		0.0000	0.2271	0.2271	727,717	165,265
31	October		0.0000	0.1388	0.1388	766,039	106,326
32	November		0.0000	0.1388	0.1388	676,908	93,955
33	December		0.0000	0.1388	0.1388	759,111	105,365
34	January 2023		0.0000	0.1388	0.1388	788,928	109,503
35	February		0.0000	0.1388	0.1388	829,547	115,141
36	March		0.0000	0.1388	0.1388	722,323	100,258
37	April		0.0000	0.1388	0.1388	759,326	105,394
38	May		0.0000	0.1388	0.1388	633,664	87,953
39	June		0.0000	0.1388	0.1388	680,570	94,463
40	July		0.0000	0.1388	0.1388	611,914	84,934
41	August 2023		0.0000	0.1388	0.1388	637,617	88,501
42	Total				0.1463	8,593,664	1,257,058

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Capacity Capacity (1) \$/Mcf	E Factor (2) \$/Mcf	Balancing Charge (3) \$/Mcf	Gas Cost (4)=(1+2+3) \$/Mcf	Billed Volumes (5) Mcf	Total Gas Cost (6)=(4 * 5) \$
<b>1 Commercial SGS Transport P1</b>							
2	September 2022	0.9020	0.0000		0.9020	550	496
3	October	1.0067	0.0186		1.0253	1,295	1,328
4	November	1.0067	0.0186		1.0253	2,271	2,329
5	December	1.0067	0.0186		1.0253	5,168	5,299
6	January 2023	1.0067	0.0243		1.0310	4,393	4,529
7	February	1.0067	0.0243		1.0310	3,994	4,118
8	March	1.0067	0.0243		1.0310	6,307	6,502
9	April	1.0067	0.0243		1.0310	4,451	4,589
10	May	1.0067	0.0243		1.0310	1,356	1,398
11	June	1.0067	0.0243		1.0310	705	727
12	July	1.0067	0.0243		1.0310	611	629
13	August 2023	1.0067	0.0243		1.0310	566	584
14	Total				1.0272	31,668	32,529
<b>15 Commercial MGS Transport P1</b>							
16	September 2022	0.9020	0.0000		0.9020	10,053	9,068
17	October	1.0067	0.0186		1.0253	10,587	10,855
18	November	1.0067	0.0186		1.0253	18,893	19,371
19	December	1.0067	0.0186		1.0253	29,721	30,473
20	January 2023	1.0067	0.0243		1.0310	21,187	21,844
21	February	1.0067	0.0243		1.0310	24,066	24,812
22	March	1.0067	0.0243		1.0310	25,325	26,110
23	April	1.0067	0.0243		1.0310	23,174	23,892
24	May	1.0067	0.0243		1.0310	13,228	13,638
25	June	1.0067	0.0243		1.0310	8,199	8,453
26	July	1.0067	0.0243		1.0310	7,657	7,894
27	August 2023	1.0067	0.0243		1.0310	7,364	7,592
28	Total				1.0228	199,454	204,003
<b>29 Commercial LGS Transport P1</b>							
30	September 2022	0.9020	0.0000		0.9020	3,617	3,263
31	October	1.0067	0.0186		1.0253	3,851	3,948
32	November	1.0067	0.0186		1.0253	6,653	6,822
33	December	1.0067	0.0186		1.0253	5,939	6,090
34	January 2023	1.0067	0.0243		1.0310	3,765	3,882
35	February	1.0067	0.0243		1.0310	6,760	6,969
36	March	1.0067	0.0243		1.0310	4,334	4,469
37	April	1.0067	0.0243		1.0310	4,978	5,132
38	May	1.0067	0.0243		1.0310	4,466	4,604
39	June	1.0067	0.0243		1.0310	4,101	4,228
40	July	1.0067	0.0243		1.0310	4,781	4,929
41	August 2023	1.0067	0.0243		1.0310	4,828	4,978
42	Total				1.0214	58,073	59,313

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Gas Cost Revenue @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Calculated Gas Cost
		\$
1	Residential Sales Gas Cost	35,041,146
2	Commercial & Industrial Sales Gas Cost	9,380,124
3	Transportation Gas Cost	1,979,820
4	Total	<u>46,401,091</u>
5	Plus:	
6	Unbilled Residential (Exh 3, Sch 15, Atch K)	(303,821)
7	Unbilled Commercial & Industrial (Exh 3, Sch 15, A)	(91,036)
8	Unbilled Transportation (Exh 3, Sch 15, Atch K)	(46,129)
9	Line Hit/Gas Lost	
10	Direct Imbalance	
11	Sales For Resale	245,521
12	Off-System	
13	Total Cost of Gas	<u>46,205,626</u>

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Gas Cost Revenue Per Pro Forma Future Test Year  
For the 12 Months Ended August 31, 2024

Line No.	Description	Total Gas Cost
		\$ <i>(Ex 3, Sch 15, Atch D)</i>
1	<b><u>Sales Gas Cost Summary by Rate Class</u></b>	
2	Residential	19,668,459
3	Commercial/Industrial	4,980,580
4	Total Sales Gas Cost	<u>24,649,039</u>
5	<b><u>Transport Gas Cost Summary by Customer Class</u></b>	
6	Residential	30,264
7	Comm/Industrial	1,556,210
8	Total Transport Gas Cost	<u>1,586,474</u>
9	Total Gas Cost (Ex 3, Sch 15, Atch C)	<u><u>26,235,512</u></u>

Peoples Natural Gas Company LLC  
 Peoples Gas Division  
 Gas Cost Revenue Per Pro Forma Future Test Year  
 For the 12 Months Ended September 30, 2025

Line No.	Description	Total Gas Cost
		\$
		<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b><u>Sales Gas Cost Summary by Rate Class</u></b>	
2	Residential	19,694,774
3	Commercial/Industrial	4,988,983
4	Total Sales Gas Cost	24,683,757
<b>5</b>	<b><u>Transport Gas Cost Summary by Customer Class</u></b>	
6	Residential	30,109
7	Comm/Industrial	1,556,210
8	Total Transport Gas Cost	1,586,319
9	Total Gas Cost (Ex 3, Sch 15, Atch C)	26,270,077

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3+6) \$
1	<b>Residential Sales (Non-Cap)</b>							
2	Rider USP							
3	September 2022				133,077	0.9950	132,411	132,411
4	October				297,757	0.8847	263,426	263,426
5	November				481,768	0.8847	426,220	426,220
6	December				834,195	0.8847	738,012	738,012
7	January 2023				748,302	0.5525	413,437	413,437
8	February				619,963	0.5525	342,530	342,530
9	March				635,825	0.5525	351,293	351,293
10	April				325,647	0.2335	76,038	76,038
11	May				189,267	0.2335	44,194	44,194
12	June				87,103	0.2335	20,338	20,338
13	July				84,025	0.1482	12,453	12,453
14	August 2023				74,273	0.1482	11,007	11,007
15	Total Residential Sales (Non-Cap) Rider USP				4,511,200	0.6276	2,831,359	2,831,359
16	Gas Procurement Charge							
17	September 2022				133,077	0.1400	18,631	18,631
18	October				297,757	0.0865	25,756	25,756
19	November				481,768	0.0865	41,673	41,673
20	December				834,195	0.0865	72,158	72,158
21	January 2023				748,302	0.0865	64,728	64,728
22	February				619,963	0.0865	53,627	53,627
23	March				635,825	0.0865	54,999	54,999
24	April				325,647	0.0865	28,168	28,168
25	May				189,267	0.0865	16,372	16,372
26	June				87,103	0.0865	7,534	7,534
27	July				84,025	0.0865	7,268	7,268
28	August 2023				74,273	0.0865	6,425	6,425
29	Total Residential Sales (Non-Cap) Gas Procurement Charge				4,511,200	0.0881	397,338	397,338
30	Merchant Function Charge							
31	September 2022				133,077	0.2046	27,228	27,228
32	October				297,757	0.2174	64,732	64,732
33	November				481,768	0.2174	104,736	104,736
34	December				834,195	0.2174	181,354	181,354
35	January 2023				748,302	0.1840	137,688	137,688
36	February				619,963	0.1840	114,073	114,073
37	March				635,825	0.1840	116,992	116,992
38	April				325,647	0.0831	27,061	27,061
39	May				189,267	0.0831	15,728	15,728
40	June				87,103	0.0831	7,238	7,238
41	July				84,025	0.0526	4,420	4,420
42	August 2023				74,273	0.0526	3,907	3,907
43	Total Residential Sales (Non-Cap) Merchant Function Charge				4,511,200	0.1785	805,157	805,157
44	DSIC Rider							
45	September 2022	55,725	0.0000	-	133,077	0.0000	-	-
46	October	55,928	0.0000	-	297,757	0.0000	-	-
47	November	56,143	0.0000	-	481,768	0.0000	-	-
48	December	56,300	0.0000	-	834,195	0.0000	-	-
49	January 2023	56,238	0.0000	-	748,302	0.0000	-	-
50	February	56,325	0.0000	-	619,963	0.0000	-	-
51	March	56,339	0.0000	-	635,825	0.0000	-	-
52	April	56,095	0.0000	-	325,647	0.0000	-	-
53	May	55,776	0.0000	-	189,267	0.0000	-	-
54	June	55,765	0.0000	-	87,103	0.0000	-	-
55	July	55,732	0.0000	-	84,025	0.0000	-	-
56	August 2023	55,753	0.0000	-	74,273	0.0000	-	-
57	Total Residential Sales (Non-Cap) DSIC Rider	672,119	0.0000	-	4,511,200	0.0000	-	-
58	TCJA Rider							
59	September 2022	55,725	(1.8730)	(104,374)	133,077	(0.8056)	(107,207)	(211,581)
60	October	55,928	(1.8730)	(104,754)	297,757	(0.8056)	(239,873)	(344,628)
61	November	56,143	(1.8730)	(105,157)	481,768	(0.8056)	(388,112)	(493,269)
62	December	56,300	(1.8730)	(105,451)	834,195	(0.8056)	(672,027)	(777,478)
63	January 2023	56,238	(1.2976)	(72,977)	748,302	(0.5581)	(417,627)	(490,604)
64	February	56,325	(1.2976)	(73,090)	619,963	(0.5581)	(346,001)	(419,091)
65	March	56,339	(1.2976)	(73,108)	635,825	(0.5581)	(354,854)	(427,962)
66	April	56,095	(1.2976)	(72,791)	325,647	(0.5581)	(181,743)	(254,535)
67	May	55,776	(1.2976)	(72,377)	189,267	(0.5581)	(105,630)	(178,007)
68	June	55,765	(1.2976)	(72,363)	87,103	(0.5581)	(48,612)	(120,975)
69	July	55,732	(1.2976)	(72,320)	84,025	(0.5581)	(46,894)	(119,215)
70	August 2023	55,753	(1.2976)	(72,347)	74,273	(0.5581)	(41,452)	(113,799)
71	Total Residential Sales (Non-Cap) TCJA Rider	672,119	(1.4895)	(1,001,111)	4,511,200	(0.6539)	(2,950,033)	(3,951,144)
72	Supplier Choice Rider							
73	September 2022	55,725	(0.0024)	(134)				(134)
74	October	55,928	(0.0018)	(101)				(101)
75	November	56,143	(0.0018)	(101)				(101)
76	December	56,300	(0.0018)	(101)				(101)
77	January 2023	56,238	(0.0018)	(101)				(101)
78	February	56,325	(0.0018)	(101)				(101)
79	March	56,339	(0.0018)	(101)				(101)
80	April	56,095	(0.0018)	(101)				(101)
81	May	55,776	(0.0018)	(100)				(100)
82	June	55,765	(0.0018)	(100)				(100)
83	July	55,732	(0.0018)	(100)				(100)
84	August 2023	55,753	(0.0018)	(100)				(100)
85	Total Residential Sales (Non-Cap) Supplier Choice Rider	672,119	(0.0018)	(1,243)				(1,243)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
					(Ex 3, Sch 15, Atch M)			
<b>1 Residential Sales (Cap)</b>								
<i>(Ex 19, RR-4)</i>								
2	Cap Credit							
3	September 2022				6,121	(1.1925)	(7,299)	(7,299)
4	October				16,696	(1.9354)	(32,314)	(32,314)
5	November				29,591	(2.7752)	(82,120)	(82,120)
6	December				47,636	(5.6175)	(267,596)	(267,596)
7	January 2023				41,839	(8.6037)	(359,973)	(359,973)
8	February				36,348	(10.3282)	(375,412)	(375,412)
9	March				36,340	(8.3306)	(302,735)	(302,735)
10	April				19,606	(8.9769)	(176,006)	(176,006)
11	May				11,614	(4.4952)	(52,207)	(52,207)
12	June				4,470	(2.0534)	(9,178)	(9,178)
13	July				3,799	(0.9062)	(3,442)	(3,442)
14	August 2023				3,179	(0.6011)	(1,911)	(1,911)
15	Total Residential Sales (Cap) Cap Credit				257,239	(6.4928)	(1,670,193)	(1,670,193)
<b>16 Gas Procurement Charge</b>								
17	September 2022				6,121	0.1400	857	857
18	October				16,696	0.0865	1,444	1,444
19	November				29,591	0.0865	2,560	2,560
20	December				47,636	0.0865	4,121	4,121
21	January 2023				41,839	0.0865	3,619	3,619
22	February				36,348	0.0865	3,144	3,144
23	March				36,340	0.0865	3,143	3,143
24	April				19,606	0.0865	1,696	1,696
25	May				11,614	0.0865	1,005	1,005
26	June				4,470	0.0865	387	387
27	July				3,799	0.0865	329	329
28	August 2023				3,179	0.0865	275	275
29	Total Residential Sales (Cap) Gas Procurement Charge				257,239	0.0878	22,579	22,579
<b>30 Merchant Function Charge</b>								
31	September 2022				6,121	0.2046	1,252	1,252
32	October				16,696	0.2174	3,630	3,630
33	November				29,591	0.2174	6,433	6,433
34	December				47,636	0.2174	10,356	10,356
35	January 2023				41,839	0.1840	7,698	7,698
36	February				36,348	0.1840	6,688	6,688
37	March				36,340	0.1840	6,687	6,687
38	April				19,606	0.0831	1,629	1,629
39	May				11,614	0.0831	965	965
40	June				4,470	0.0831	371	371
41	July				3,799	0.0526	200	200
42	August 2023				3,179	0.0526	167	167
43	Total Residential Sales (Cap) Merchant Function Charge				257,239	0.1791	46,077	46,077
<b>44 DSIC Rider</b>								
45	September 2022	2,560	0.0000	-	6,121	0.0000	-	-
46	October	2,543	0.0000	-	16,696	0.0000	-	-
47	November	2,527	0.0000	-	29,591	0.0000	-	-
48	December	2,548	0.0000	-	47,636	0.0000	-	-
49	January 2023	2,631	0.0000	-	41,839	0.0000	-	-
50	February	2,621	0.0000	-	36,348	0.0000	-	-
51	March	2,657	0.0000	-	36,340	0.0000	-	-
52	April	2,658	0.0000	-	19,606	0.0000	-	-
53	May	2,649	0.0000	-	11,614	0.0000	-	-
54	June	2,560	0.0000	-	4,470	0.0000	-	-
55	July	2,455	0.0000	-	3,799	0.0000	-	-
56	August 2023	2,438	0.0000	-	3,179	0.0000	-	-
57	Total Residential Sales (Cap) DSIC Rider	30,847	0.0000	-	257,239	0.0000	-	-
<b>58 TCJA Rider</b>								
59	September 2022	2,560	(1.8730)	(4,795)	6,121	(0.8056)	(4,931)	(9,726)
60	October	2,543	(1.8730)	(4,763)	16,696	(0.8056)	(13,451)	(18,214)
61	November	2,527	(1.8730)	(4,733)	29,591	(0.8056)	(23,839)	(28,572)
62	December	2,548	(1.8730)	(4,772)	47,636	(0.8056)	(38,376)	(43,148)
63	January 2023	2,631	(1.2976)	(3,414)	41,839	(0.5581)	(23,351)	(26,765)
64	February	2,621	(1.2976)	(3,401)	36,348	(0.5581)	(20,286)	(23,687)
65	March	2,657	(1.2976)	(3,448)	36,340	(0.5581)	(20,281)	(23,729)
66	April	2,658	(1.2976)	(3,449)	19,606	(0.5581)	(10,942)	(14,391)
67	May	2,649	(1.2976)	(3,437)	11,614	(0.5581)	(6,482)	(9,919)
68	June	2,560	(1.2976)	(3,322)	4,470	(0.5581)	(2,494)	(5,816)
69	July	2,455	(1.2976)	(3,186)	3,799	(0.5581)	(2,120)	(5,306)
70	August 2023	2,438	(1.2976)	(3,164)	3,179	(0.5581)	(1,774)	(4,938)
71	Total Residential Sales (Cap) TCJA Rider	30,847	(1.4875)	(45,885)	257,239	(0.6544)	(168,326)	(214,210)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Commercial SGS Sales</b>								
<b>2 Gas Procurement Charge</b>								
3	September 2022				17,691	0.1400	2,477	2,477
4	October				37,795	0.0865	3,269	3,269
5	November				70,485	0.0865	6,097	6,097
6	December				132,249	0.0865	11,440	11,440
7	January 2023				122,662	0.0865	10,610	10,610
8	February				99,087	0.0865	8,571	8,571
9	March				98,537	0.0865	8,523	8,523
10	April				47,515	0.0865	4,110	4,110
11	May				24,583	0.0865	2,126	2,126
12	June				11,469	0.0865	992	992
13	July				11,417	0.0865	988	988
14	August 2023				10,111	0.0865	875	875
15	Total Commercial SGS Sales Gas Procurement Charge				683,601	0.0879	60,078	60,078
<b>16 Merchant Function Charge</b>								
17	September 2022				17,691	0.0420	743	743
18	October				37,795	0.0187	707	707
19	November				70,485	0.0187	1,318	1,318
20	December				132,249	0.0187	2,473	2,473
21	January 2023				122,662	0.0159	1,950	1,950
22	February				99,087	0.0159	1,575	1,575
23	March				98,537	0.0159	1,567	1,567
24	April				47,515	0.0072	342	342
25	May				24,583	0.0072	177	177
26	June				11,469	0.0072	83	83
27	July				11,417	0.0045	51	51
28	August 2023				10,111	0.0045	46	46
29	Total Commercial SGS Sales Merchant Function Charge				683,601	0.0161	11,032	11,032
<b>30 DSIC Rider</b>								
31	September 2022	3,638	0.0000	-	17,691	0.0000	-	-
32	October	3,646	0.0000	-	37,795	0.0000	-	-
33	November	3,675	0.0000	-	70,485	0.0000	-	-
34	December	3,676	0.0000	-	132,249	0.0000	-	-
35	January 2023	3,673	0.0000	-	122,662	0.0000	-	-
36	February	3,661	0.0000	-	99,087	0.0000	-	-
37	March	3,643	0.0000	-	98,537	0.0000	-	-
38	April	3,633	0.0000	-	47,515	0.0000	-	-
39	May	3,614	0.0000	-	24,583	0.0000	-	-
40	June	3,604	0.0000	-	11,469	0.0000	-	-
41	July	3,589	0.0000	-	11,417	0.0000	-	-
42	August 2023	3,583	0.0000	-	10,111	0.0000	-	-
43	Total Commercial SGS Sales DSIC Rider	43,635	0.0000	-	683,601	0.0000	-	-
<b>44 TCJA Rider</b>								
45	September 2022	3,638	(4.5045)	(16,388)	17,691	(0.6066)	(10,732)	(27,119)
46	October	3,646	(4.4979)	(16,399)	37,795	(0.6066)	(22,926)	(39,326)
47	November	3,675	(4.4943)	(16,517)	70,485	(0.6066)	(42,756)	(59,273)
48	December	3,676	(4.4894)	(16,503)	132,249	(0.6066)	(80,222)	(96,725)
49	January 2023	3,673	(3.1165)	(11,447)	122,662	(0.4203)	(51,555)	(63,002)
50	February	3,661	(3.1153)	(11,405)	99,087	(0.4203)	(41,646)	(53,051)
51	March	3,643	(3.1164)	(11,353)	98,537	(0.4203)	(41,415)	(52,768)
52	April	3,633	(3.1171)	(11,324)	47,515	(0.4203)	(19,970)	(31,295)
53	May	3,614	(3.1156)	(11,260)	24,583	(0.4203)	(10,332)	(21,592)
54	June	3,604	(3.1155)	(11,228)	11,469	(0.4203)	(4,820)	(16,049)
55	July	3,589	(3.1179)	(11,190)	11,417	(0.4203)	(4,798)	(15,988)
56	August 2023	3,583	(3.1196)	(11,178)	10,111	(0.4203)	(4,250)	(15,427)
57	Total Commercial SGS Sales TCJA Rider	43,635	(3.5795)	(156,191)	683,601	(0.4907)	(335,424)	(491,615)
<b>58 Supplier Choice Rider</b>								
59	September 2022	3,638	(0.0024)	(9)				(9)
60	October	3,646	(0.0018)	(7)				(7)
61	November	3,675	(0.0018)	(7)				(7)
62	December	3,676	(0.0018)	(7)				(7)
63	January 2023	3,673	(0.0018)	(7)				(7)
64	February	3,661	(0.0018)	(7)				(7)
65	March	3,643	(0.0018)	(7)				(7)
66	April	3,633	(0.0018)	(7)				(7)
67	May	3,614	(0.0018)	(7)				(7)
68	June	3,604	(0.0018)	(6)				(6)
69	July	3,589	(0.0018)	(6)				(6)
70	August 2023	3,583	(0.0018)	(6)				(6)
71	Total Commercial SGS Sales Supplier Choice Rider	43,635	(0.0019)	(81)				(81)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Industrial SGS Sales</b>								
2	Gas Procurement Charge							
3	September 2022				-	0.1400	-	-
4	October				-	0.0865	-	-
5	November				-	0.0865	-	-
6	December				-	0.0865	-	-
7	January 2023				-	0.0865	-	-
8	February				-	0.0865	-	-
9	March				-	0.0865	-	-
10	April				-	0.0865	-	-
11	May				-	0.0865	-	-
12	June				-	0.0865	-	-
13	July				-	0.0865	-	-
14	August 2023				-	0.0865	-	-
15	Total Industrial SGS Sales Gas Procurement Charge				-	0.0000	-	-
<b>16 Merchant Function Charge</b>								
17	September 2022				-	0.0420	-	-
18	October				-	0.0187	-	-
19	November				-	0.0187	-	-
20	December				-	0.0187	-	-
21	January 2023				-	0.0159	-	-
22	February				-	0.0159	-	-
23	March				-	0.0159	-	-
24	April				-	0.0072	-	-
25	May				-	0.0072	-	-
26	June				-	0.0072	-	-
27	July				-	0.0045	-	-
28	August 2023				-	0.0045	-	-
29	Total Industrial SGS Sales Merchant Function Charge				-	0.0000	-	-
<b>30 DSIC Rider</b>								
31	September 2022	-	0.0000	-	-	0.0000	-	-
32	October	-	0.0000	-	-	0.0000	-	-
33	November	-	0.0000	-	-	0.0000	-	-
34	December	-	0.0000	-	-	0.0000	-	-
35	January 2023	-	0.0000	-	-	0.0000	-	-
36	February	-	0.0000	-	-	0.0000	-	-
37	March	-	0.0000	-	-	0.0000	-	-
38	April	-	0.0000	-	-	0.0000	-	-
39	May	-	0.0000	-	-	0.0000	-	-
40	June	-	0.0000	-	-	0.0000	-	-
41	July	-	0.0000	-	-	0.0000	-	-
42	August 2023	-	0.0000	-	-	0.0000	-	-
43	Total Industrial SGS Sales DSIC Rider	-	0.0000	-	-	0.0000	-	-
<b>44 TCJA Rider</b>								
45	September 2022	-	0.0000	-	-	(0.6066)	-	-
46	October	-	0.0000	-	-	(0.6066)	-	-
47	November	-	0.0000	-	-	(0.6066)	-	-
48	December	-	0.0000	-	-	(0.6066)	-	-
49	January 2023	-	0.0000	-	-	(0.4203)	-	-
50	February	-	0.0000	-	-	(0.4203)	-	-
51	March	-	0.0000	-	-	(0.4203)	-	-
52	April	-	0.0000	-	-	(0.4203)	-	-
53	May	-	0.0000	-	-	(0.4203)	-	-
54	June	-	0.0000	-	-	(0.4203)	-	-
55	July	-	0.0000	-	-	(0.4203)	-	-
56	August 2023	-	0.0000	-	-	(0.4203)	-	-
57	Total Industrial SGS Sales TCJA Rider	-	0.0000	-	-	0.0000	-	-
<b>58 Supplier Choice Rider</b>								
59	September 2022	-	(0.0024)	-	-	-	-	-
60	October	-	(0.0018)	-	-	-	-	-
61	November	-	(0.0018)	-	-	-	-	-
62	December	-	(0.0018)	-	-	-	-	-
63	January 2023	-	(0.0018)	-	-	-	-	-
64	February	-	(0.0018)	-	-	-	-	-
65	March	-	(0.0018)	-	-	-	-	-
66	April	-	(0.0018)	-	-	-	-	-
67	May	-	(0.0018)	-	-	-	-	-
68	June	-	(0.0018)	-	-	-	-	-
69	July	-	(0.0018)	-	-	-	-	-
70	August 2023	-	(0.0018)	-	-	-	-	-
71	Total Industrial SGS Sales Supplier Choice Rider	-	0.0000	-	-	-	-	-

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
					(Ex 3, Sch 15, Atch M)			
1	<b>Commercial MGS Sales</b>							
2	Gas Procurement Charge							
3	September 2022				20,821	0.1400	2,915	2,915
4	October				43,100	0.0865	3,728	3,728
5	November				64,311	0.0865	5,563	5,563
6	December				92,860	0.0865	8,032	8,032
7	January 2023				98,082	0.0865	8,484	8,484
8	February				71,715	0.0865	6,203	6,203
9	March				79,521	0.0865	6,879	6,879
10	April				41,435	0.0865	3,584	3,584
11	May				23,182	0.0865	2,005	2,005
12	June				13,207	0.0865	1,142	1,142
13	July				12,297	0.0865	1,064	1,064
14	August 2023				11,558	0.0865	1,000	1,000
15	Total Commercial MGS Sales Gas Procurement Charge				572,089	0.0884	50,600	50,600
16	Merchant Function Charge							
17	September 2022				20,821	0.0000	-	-
18	October				43,100	0.0187	806	806
19	November				64,311	0.0187	1,203	1,203
20	December				92,860	0.0187	1,736	1,736
21	January 2023				98,082	0.0159	1,560	1,560
22	February				71,715	0.0159	1,140	1,140
23	March				79,521	0.0159	1,264	1,264
24	April				41,435	0.0072	298	298
25	May				23,182	0.0072	167	167
26	June				13,207	0.0072	95	95
27	July				12,297	0.0045	55	55
28	August 2023				11,558	0.0045	52	52
29	Total Commercial MGS Sales Merchant Function Charge				572,089	0.0146	8,377	8,377
30	DSIC Rider							
31	September 2022	256	0.0000	-	20,821	0.0000	-	-
32	October	255	0.0000	-	43,100	0.0000	-	-
33	November	256	0.0000	-	64,311	0.0000	-	-
34	December	256	0.0000	-	92,860	0.0000	-	-
35	January 2023	265	0.0000	-	98,082	0.0000	-	-
36	February	262	0.0000	-	71,715	0.0000	-	-
37	March	262	0.0000	-	79,521	0.0000	-	-
38	April	258	0.0000	-	41,435	0.0000	-	-
39	May	255	0.0000	-	23,182	0.0000	-	-
40	June	251	0.0000	-	13,207	0.0000	-	-
41	July	255	0.0000	-	12,297	0.0000	-	-
42	August 2023	252	0.0000	-	11,558	0.0000	-	-
43	Total Commercial MGS Sales DSIC Rider	3,083	0.0000	-	572,089	0.0000	-	-
44	TCJA Rider							
45	September 2022	256	(11.7064)	(2,997)	20,821	(0.5780)	(12,035)	(15,032)
46	October	255	(11.7640)	(3,000)	43,100	(0.5780)	(24,912)	(27,911)
47	November	256	(11.8458)	(3,033)	64,311	(0.5780)	(37,172)	(40,204)
48	December	256	(11.7993)	(3,021)	92,860	(0.5780)	(53,673)	(56,694)
49	January 2023	265	(8.3556)	(2,214)	98,082	(0.4004)	(39,272)	(41,486)
50	February	262	(8.3177)	(2,179)	71,715	(0.4004)	(28,715)	(30,894)
51	March	262	(8.3177)	(2,179)	79,521	(0.4004)	(31,840)	(34,019)
52	April	258	(8.2550)	(2,130)	41,435	(0.4004)	(16,591)	(18,720)
53	May	255	(8.2794)	(2,111)	23,182	(0.4004)	(9,282)	(11,393)
54	June	251	(8.3129)	(2,087)	13,207	(0.4004)	(5,288)	(7,375)
55	July	255	(8.3117)	(2,119)	12,297	(0.4004)	(4,924)	(7,043)
56	August 2023	252	(8.3044)	(2,093)	11,558	(0.4004)	(4,628)	(6,721)
57	Total Commercial MGS Sales TCJA Rider	3,083	(9.4591)	(29,162)	572,089	(0.4690)	(268,330)	(297,493)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Industrial MGS Sales</b>								
<i>(Ex 19, RR-4)</i>								
2	Gas Procurement Charge							
3	September 2022				20,522	0.1400	2,873	2,873
4	October				1,534	0.0865	133	133
5	November				-	0.0865	-	-
6	December				4,415	0.0865	382	382
7	January 2023				-	0.0865	-	-
8	February				-	0.0865	-	-
9	March				-	0.0865	-	-
10	April				-	0.0865	-	-
11	May				-	0.0865	-	-
12	June				-	0.0865	-	-
13	July				-	0.0865	-	-
14	August 2023				-	0.0865	-	-
15	Total Industrial MGS Sales Gas Procurement Charge				26,470	0.1280	3,388	3,388
16	Merchant Function Charge							
17	September 2022				20,522	0.0000	-	-
18	October				1,534	0.0187	29	29
19	November				-	0.0187	-	-
20	December				4,415	0.0187	83	83
21	January 2023				-	0.0159	-	-
22	February				-	0.0159	-	-
23	March				-	0.0159	-	-
24	April				-	0.0072	-	-
25	May				-	0.0072	-	-
26	June				-	0.0072	-	-
27	July				-	0.0045	-	-
28	August 2023				-	0.0045	-	-
29	Total Industrial MGS Sales Merchant Function Charge				26,470	0.0042	111	111
30	DSIC Rider							
31	September 2022	1	0.0000	-	20,522	0.0000	-	-
32	October	1	0.0000	-	1,534	0.0000	-	-
33	November	1	0.0000	-	-	0.0000	-	-
34	December	1	0.0000	-	4,415	0.0000	-	-
35	January 2023	-	0.0000	-	-	0.0000	-	-
36	February	-	0.0000	-	-	0.0000	-	-
37	March	-	0.0000	-	-	0.0000	-	-
38	April	-	0.0000	-	-	0.0000	-	-
39	May	-	0.0000	-	-	0.0000	-	-
40	June	-	0.0000	-	-	0.0000	-	-
41	July	-	0.0000	-	-	0.0000	-	-
42	August 2023	-	0.0000	-	-	0.0000	-	-
43	Total Industrial MGS Sales DSIC Rider	4	0.0000	-	26,470	0.0000	-	-
44	TCJA Rider							
45	September 2022	1	(20.8114)	(21)	20,522	(0.5780)	(11,862)	(11,883)
46	October	1	(20.8114)	(21)	1,534	(0.5780)	(887)	(907)
47	November	1	(14.4183)	(14)	-	(0.5780)	-	(14)
48	December	1	(14.4183)	(14)	4,415	(0.5780)	(2,552)	(2,566)
49	January 2023	-	0.0000	-	-	(0.4004)	-	-
50	February	-	0.0000	-	-	(0.4004)	-	-
51	March	-	0.0000	-	-	(0.4004)	-	-
52	April	-	0.0000	-	-	(0.4004)	-	-
53	May	-	0.0000	-	-	(0.4004)	-	-
54	June	-	0.0000	-	-	(0.4004)	-	-
55	July	-	0.0000	-	-	(0.4004)	-	-
56	August 2023	-	0.0000	-	-	(0.4004)	-	-
57	Total Industrial MGS Sales TCJA Rider	4	(17.6149)	(70)	26,470	(0.5780)	(15,300)	(15,370)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
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For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
					(Ex 3, Sch 15, Atch M)			
1	<b>Commercial LGS Sales</b>							
2	Gas Procurement Charge							
3	September 2022				-	0.1400	-	-
4	October				-	0.0865	-	-
5	November				-	0.0865	-	-
6	December				2,476	0.0865	214	214
7	January 2023				3,210	0.0865	278	278
8	February				2,534	0.0865	219	219
9	March				5	0.0865	0	0
10	April				3,407	0.0865	295	295
11	May				(25)	0.0865	(2)	(2)
12	June				-	0.0865	-	-
13	July				-	0.0865	-	-
14	August 2023				-	0.0865	-	-
15	Total Commercial LGS Sales Gas Procurement Charge				11,606	0.0865	1,004	1,004
16	Merchant Function Charge							
17	September 2022				-	0.0000	-	-
18	October				-	0.0187	-	-
19	November				-	0.0187	-	-
20	December				2,476	0.0187	46	46
21	January 2023				3,210	0.0159	51	51
22	February				2,534	0.0159	40	40
23	March				5	0.0159	0	0
24	April				3,407	0.0072	25	25
25	May				(25)	0.0072	(0)	(0)
26	June				-	0.0072	-	-
27	July				-	0.0045	-	-
28	August 2023				-	0.0045	-	-
29	Total Commercial LGS Sales Merchant Function Charge				11,606	0.0140	162	162
30	DSIC Rider							
31	September 2022	-	0.0000	-	-	0.0000	-	-
32	October	-	0.0000	-	-	0.0000	-	-
33	November	-	0.0000	-	-	0.0000	-	-
34	December	2	0.0000	-	2,476	0.0000	-	-
35	January 2023	2	0.0000	-	3,210	0.0000	-	-
36	February	1	0.0000	-	2,534	0.0000	-	-
37	March	1	0.0000	-	5	0.0000	-	-
38	April	1	0.0000	-	3,407	0.0000	-	-
39	May	-	0.0000	-	(25)	0.0000	-	-
40	June	-	0.0000	-	-	0.0000	-	-
41	July	-	0.0000	-	-	0.0000	-	-
42	August 2023	-	0.0000	-	-	0.0000	-	-
43	Total Commercial LGS Sales DSIC Rider	7	0.0000	-	11,606	0.0000	-	-
44	TCJA Rider							
45	September 2022	-	0.0000	-	-	(0.4460)	-	-
46	October	-	0.0000	-	-	(0.4460)	-	-
47	November	-	0.0000	-	-	(0.4460)	-	-
48	December	2	(95.1377)	(190)	2,476	(0.4460)	(1,104)	(1,294)
49	January 2023	2	(65.9120)	(132)	3,210	(0.3090)	(992)	(1,124)
50	February	1	(65.9120)	(66)	2,534	(0.3090)	(783)	(849)
51	March	1	(65.9120)	(66)	5	(0.3090)	(1)	(67)
52	April	1	(65.9120)	(66)	3,407	(0.3090)	(1,053)	(1,119)
53	May	-	0.0000	-	(25)	(0.3090)	8	8
54	June	-	0.0000	-	-	(0.3090)	-	-
55	July	-	0.0000	-	-	(0.3090)	-	-
56	August 2023	-	0.0000	-	-	(0.3090)	-	-
57	Total Commercial LGS Sales TCJA Rider	7	(74.2622)	(520)	11,606	(0.3382)	(3,925)	(4,445)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
					(Ex 3, Sch 15, Atch M)			
1	<b>Industrial LGS Sales</b>							
2	Gas Procurement Charge							
3	September 2022				(19,232)	0.1400	(2,693)	(2,693)
4	October				-	0.0865	-	-
5	November				-	0.0865	-	-
6	December				-	0.0865	-	-
7	January 2023				-	0.0865	-	-
8	February				-	0.0865	-	-
9	March				-	0.0865	-	-
10	April				-	0.0865	-	-
11	May				-	0.0865	-	-
12	June				-	0.0865	-	-
13	July				-	0.0865	-	-
14	August 2023				-	0.0865	-	-
15	Total Industrial LGS Sales Gas Procurement Charge				(19,232)	0.1400	(2,693)	(2,693)
16	Merchant Function Charge							
17	September 2022				(19,232)	0.0000	-	-
18	October				-	0.0187	-	-
19	November				-	0.0187	-	-
20	December				-	0.0187	-	-
21	January 2023				-	0.0159	-	-
22	February				-	0.0159	-	-
23	March				-	0.0159	-	-
24	April				-	0.0072	-	-
25	May				-	0.0072	-	-
26	June				-	0.0072	-	-
27	July				-	0.0045	-	-
28	August 2023				-	0.0045	-	-
29	Total Industrial LGS Sales Merchant Function Charge				(19,232)	0.0000	-	-
30	DSIC Rider							
31	September 2022	-	0.0000	-	(19,232)	0.0000	-	-
32	October	-	0.0000	-	-	0.0000	-	-
33	November	-	0.0000	-	-	0.0000	-	-
34	December	-	0.0000	-	-	0.0000	-	-
35	January 2023	-	0.0000	-	-	0.0000	-	-
36	February	-	0.0000	-	-	0.0000	-	-
37	March	-	0.0000	-	-	0.0000	-	-
38	April	-	0.0000	-	-	0.0000	-	-
39	May	-	0.0000	-	-	0.0000	-	-
40	June	-	0.0000	-	-	0.0000	-	-
41	July	-	0.0000	-	-	0.0000	-	-
42	August 2023	-	0.0000	-	-	0.0000	-	-
43	Total Industrial LGS Sales DSIC Rider	-	0.0000	-	(19,232)	0.0000	-	-
44	TCJA Rider							
45	September 2022	-	0.0000	-	(19,232)	(0.4460)	8,578	8,578
46	October	-	0.0000	-	-	(0.4460)	-	-
47	November	-	0.0000	-	-	(0.4460)	-	-
48	December	-	0.0000	-	-	(0.4460)	-	-
49	January 2023	-	0.0000	-	-	(0.3090)	-	-
50	February	-	0.0000	-	-	(0.3090)	-	-
51	March	-	0.0000	-	-	(0.3090)	-	-
52	April	-	0.0000	-	-	(0.3090)	-	-
53	May	-	0.0000	-	-	(0.3090)	-	-
54	June	-	0.0000	-	-	(0.3090)	-	-
55	July	-	0.0000	-	-	(0.3090)	-	-
56	August 2023	-	0.0000	-	-	(0.3090)	-	-
57	Total Industrial LGS Sales TCJA Rider	-	0.0000	-	(19,232)	(0.4460)	8,578	8,578

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
1	<b>Component Tariff Sales Summary by Customer Class</b>							
2	<b>Residential</b>							
3	Universal Service Charge & Cap Credit				4,768,439	0.2435	1,161,166	1,161,166
4	Gas Procurement Charge				4,768,439	0.0881	419,917	419,917
5	Merchant Function Charge				4,768,439	0.1785	851,234	851,234
6	DSIC Charge	702,966	-	-	4,768,439	-	-	-
7	TCJA Credit	702,966	(1.4894)	(1,046,995)	4,768,439	(0.6540)	(3,118,359)	(4,165,354)
8	Supplier Choice	672,119	(0.0018)	(1,243)				(1,243)
9	<b>SGS</b>							
10	Gas Procurement Charge				683,601	0.0879	60,078	60,078
11	Merchant Function Charge				683,601	0.0161	11,032	11,032
12	DSIC	43,635	-	-	683,601	-	-	-
13	TCJA	43,635	(3.5795)	(156,191)	683,601	(0.4907)	(335,424)	(491,615)
14	Supplier Choice	43,635	(0.0019)	(81)				(81)
15	<b>MGS</b>							
16	Gas Procurement Charge				598,559	0.0902	53,987	53,987
17	Merchant Function Charge				598,559	0.0142	8,488	8,488
18	DSIC Charge	3,087	-	-	598,559	-	-	-
19	TCJA Credit	3,087	(9.4696)	(29,233)	598,559	(0.4739)	(283,630)	(312,863)
20	<b>LGS</b>							
21	Gas Procurement Charge				(7,626)	0.2214	(1,689)	(1,689)
22	Merchant Function Charge				(7,626)	(0.0212)	162	162
23	DSIC	7	-	-	(7,626)	-	-	-
24	TCJA	7	(74.2622)	(520)	(7,626)	(0.6100)	4,652	4,132
25	<b>Commercial/Industrial Subtotal</b>							
26	Gas Procurement Charge				1,274,534	0.0882	112,377	112,377
27	Merchant Function Charge				1,274,534	0.0154	19,682	19,682
28	DSIC	46,729	-	-	1,274,534	-	-	-
29	TCJA	46,729	(3.9792)	(185,944)	1,274,534	(0.4821)	(614,402)	(800,346)
30	Supplier Choice	43,635	(0.0019)	(81)				(81)
31	<b>Sales Total</b>							
32	Universal Service Charge				4,768,439	0.2435	1,161,166	1,161,166
33	Gas Procurement Charge				6,042,973	0.0881	532,294	532,294
34	Merchant Function Charge				6,042,973	0.1441	870,916	870,916
35	DSIC	749,695	-	-	6,042,973	-	-	-
36	TCJA	749,695	(1.6446)	(1,232,939)	6,042,973	(0.6177)	(3,732,761)	(4,965,700)
37	Supplier Choice	715,754	(0.0018)	(1,324)				(1,324)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Residential Transport</b>								
<b>2 Rider USP</b>								
3	September 2022				766	0.9950	762	762
4	October				1,983	0.8847	1,755	1,755
5	November				3,279	0.8847	2,901	2,901
6	December				5,509	0.8847	4,874	4,874
7	January 2023				4,708	0.5525	2,601	2,601
8	February				3,832	0.5525	2,117	2,117
9	March				3,729	0.5525	2,061	2,061
10	April				1,848	0.2335	431	431
11	May				1,124	0.2335	262	262
12	June				485	0.2335	113	113
13	July				450	0.1482	67	67
14	August 2023				394	0.1482	58	58
15	Total Residential Transport Rider USP				28,107	0.6405	18,003	18,003
<b>16 Merchant Function Charge</b>								
17	September 2022				766	0.0252	19	19
18	October				1,983	0.0251	50	50
19	November				3,279	0.0251	82	82
20	December				5,509	0.0251	138	138
21	January 2023				4,708	0.0252	119	119
22	February				3,832	0.0252	97	97
23	March				3,729	0.0252	94	94
24	April				1,848	0.0252	47	47
25	May				1,124	0.0252	28	28
26	June				485	0.0252	12	12
27	July				450	0.0252	11	11
28	August 2023				394	0.0252	10	10
29	Total Residential Transport Merchant Function Charge				28,107	0.0252	707	707
<b>30 DSIC Rider</b>								
31	September 2022	388	0.0000	-	766	0.0000	-	-
32	October	386	0.0000	-	1,983	0.0000	-	-
33	November	384	0.0000	-	3,279	0.0000	-	-
34	December	367	0.0000	-	5,509	0.0000	-	-
35	January 2023	357	0.0000	-	4,708	0.0000	-	-
36	February	345	0.0000	-	3,832	0.0000	-	-
37	March	339	0.0000	-	3,729	0.0000	-	-
38	April	343	0.0000	-	1,848	0.0000	-	-
39	May	358	0.0000	-	1,124	0.0000	-	-
40	June	371	0.0000	-	485	0.0000	-	-
41	July	369	0.0000	-	450	0.0000	-	-
42	August 2023	361	0.0000	-	394	0.0000	-	-
43	Total Residential Transport DSIC Rider	4,368	0.0000	-	28,107	-	-	-
<b>30 TCJA Rider</b>								
31	September 2022	388	(1.8730)	(727)	766	(0.8056)	(617)	(1,344)
32	October	386	(1.8730)	(723)	1,983	(0.8056)	(1,598)	(2,321)
33	November	384	(1.8730)	(719)	3,279	(0.8056)	(2,642)	(3,361)
34	December	367	(1.8730)	(687)	5,509	(0.8056)	(4,438)	(5,126)
35	January 2023	357	(1.2976)	(463)	4,708	(0.5581)	(2,628)	(3,091)
36	February	345	(1.2976)	(448)	3,832	(0.5581)	(2,139)	(2,587)
37	March	339	(1.2976)	(440)	3,729	(0.5581)	(2,082)	(2,521)
38	April	343	(1.2976)	(445)	1,848	(0.5581)	(1,031)	(1,476)
39	May	358	(1.2976)	(465)	1,124	(0.5581)	(627)	(1,092)
40	June	371	(1.2976)	(481)	485	(0.5581)	(271)	(752)
41	July	369	(1.2976)	(479)	450	(0.5581)	(251)	(730)
42	August 2023	361	(1.2976)	(468)	394	(0.5581)	(220)	(688)
43	Total Residential Transport TCJA Rider	4,368	(1.4985)	(6,546)	28,107	(0.6597)	(18,543)	(25,088)
<b>44 Supplier Choice Rider</b>								
45	September 2022	388	(0.0024)	(1)				(1)
46	October	386	(0.0018)	(1)				(1)
47	November	384	(0.0018)	(1)				(1)
48	December	367	(0.0018)	(1)				(1)
49	January 2023	357	(0.0018)	(1)				(1)
50	February	345	(0.0018)	(1)				(1)
51	March	339	(0.0018)	(1)				(1)
52	April	343	(0.0018)	(1)				(1)
53	May	358	(0.0018)	(1)				(1)
54	June	371	(0.0018)	(1)				(1)
55	July	369	(0.0018)	(1)				(1)
56	August 2023	361	(0.0018)	(1)				(1)
57	Total Residential Transport Supplier Choice Rider	4,368	(0.0019)	(8)				(8)

Peoples Natural Gas Company LLC  
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Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <small>(Ex. 3, Sch 15, Arch M)</small>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Commercial SGS Transport</b>								
<b>2 DSIC Rider</b>								
3	September 2022	288	0.0000	-	2,201	0.0000	-	-
4	October	294	0.0000	-	5,180	0.0000	-	-
5	November	289	0.0000	-	9,085	0.0000	-	-
6	December	288	0.0000	-	20,673	0.0000	-	-
7	January 2023	277	0.0000	-	17,573	0.0000	-	-
8	February	284	0.0000	-	15,976	0.0000	-	-
9	March	295	0.0000	-	25,228	0.0000	-	-
10	April	297	0.0000	-	17,805	0.0000	-	-
11	May	297	0.0000	-	5,425	0.0000	-	-
12	June	299	0.0000	-	2,819	0.0000	-	-
13	July	303	0.0000	-	2,442	0.0000	-	-
14	August 2023	302	0.0000	-	2,264	0.0000	-	-
15	Total Commercial SGS Transport DSIC Rider	3,513	0.0000	-	126,671	-	-	-
<b>16 TCJA Rider</b>								
17	September 2022	288	(5.2029)	(1,498)	2,201	(0.6066)	(1,335)	(2,833)
18	October	294	(5.2180)	(1,534)	5,180	(0.6066)	(3,142)	(4,676)
19	November	289	(5.2486)	(1,517)	9,085	(0.6066)	(5,511)	(7,028)
20	December	288	(5.3143)	(1,531)	20,673	(0.6066)	(12,540)	(14,071)
21	January 2023	277	(3.6600)	(1,014)	17,573	(0.4203)	(7,385)	(8,399)
22	February	284	(3.6670)	(1,041)	15,976	(0.4203)	(6,714)	(7,755)
23	March	295	(3.6294)	(1,071)	25,228	(0.4203)	(10,602)	(11,673)
24	April	297	(3.6327)	(1,079)	17,805	(0.4203)	(7,483)	(8,562)
25	May	297	(3.6327)	(1,079)	5,425	(0.4203)	(2,280)	(3,359)
26	June	299	(3.6360)	(1,087)	2,819	(0.4203)	(1,185)	(2,272)
27	July	303	(3.6260)	(1,099)	2,442	(0.4203)	(1,026)	(2,125)
28	August 2023	302	(3.6203)	(1,093)	2,264	(0.4203)	(952)	(2,045)
29	Total Commercial SGS Transport TCJA Rider	3,513	(4.1682)	(14,643)	126,671	(0.4749)	(60,154)	(74,797)
<b>30 Supplier Choice Rider</b>								
31	September 2022	288	(0.0024)	(1)				(1)
32	October	294	(0.0018)	(1)				(1)
33	November	289	(0.0018)	(1)				(1)
34	December	288	(0.0018)	(1)				(1)
35	January 2023	277	(0.0018)	(0)				(0)
36	February	284	(0.0018)	(1)				(1)
37	March	295	(0.0018)	(1)				(1)
38	April	297	(0.0018)	(1)				(1)
39	May	297	(0.0018)	(1)				(1)
40	June	299	(0.0018)	(1)				(1)
41	July	303	(0.0018)	(1)				(1)
42	August 2023	302	(0.0018)	(1)				(1)
43	Total Commercial SGS Transport Supplier Choice Rider	3,513	(0.0018)	(6)				(6)
<b>44 Industrial SGS Transport</b>								
<b>45 DSIC Rider</b>								
46	September 2022	2	0.0000	-	4,668	0.0000	-	-
47	October	2	0.0000	-	5,914	0.0000	-	-
48	November	2	0.0000	-	5,964	0.0000	-	-
49	December	2	0.0000	-	5,346	0.0000	-	-
50	January 2023	1	0.0000	-	5,575	0.0000	-	-
51	February	1	0.0000	-	96	0.0000	-	-
52	March	1	0.0000	-	88	0.0000	-	-
53	April	1	0.0000	-	86	0.0000	-	-
54	May	1	0.0000	-	37	0.0000	-	-
55	June	1	0.0000	-	18	0.0000	-	-
56	July	1	0.0000	-	2	0.0000	-	-
57	August 2023	1	0.0000	-	4	0.0000	-	-
58	Total Industrial SGS Transport DSIC Rider	16	0.0000	-	27,798	-	-	-
<b>59 TCJA Rider</b>								
60	September 2022	2	(5.9461)	(12)	4,668	(0.6066)	(2,831)	(2,843)
61	October	2	(5.9461)	(12)	5,914	(0.6066)	(3,587)	(3,599)
62	November	2	(5.9461)	(12)	5,964	(0.6066)	(3,617)	(3,629)
63	December	2	(5.9461)	(12)	5,346	(0.6066)	(3,243)	(3,255)
64	January 2023	1	(5.3554)	(5)	5,575	(0.4203)	(2,343)	(2,348)
65	February	1	(5.3554)	(5)	96	(0.4203)	(41)	(46)
66	March	1	(5.3554)	(5)	88	(0.4203)	(37)	(43)
67	April	1	(5.3554)	(5)	86	(0.4203)	(36)	(42)
68	May	1	(5.3554)	(5)	37	(0.4203)	(16)	(21)
69	June	1	(5.3554)	(5)	18	(0.4203)	(7)	(13)
70	July	1	(5.3554)	(5)	2	(0.4203)	(1)	(6)
71	August 2023	1	(5.3554)	(5)	4	(0.4203)	(2)	(7)
72	Total Industrial SGS Transport TCJA Rider	16	(5.6508)	(90)	27,798	(0.5670)	(15,762)	(15,852)
<b>73 Supplier Choice Rider</b>								
74	September 2022	2	(0.0024)	(0)				(0)
75	October	2	(0.0018)	(0)				(0)
76	November	2	(0.0018)	(0)				(0)
77	December	2	(0.0018)	(0)				(0)
78	January 2023	1	(0.0018)	(0)				(0)
79	February	1	(0.0018)	(0)				(0)
80	March	1	(0.0018)	(0)				(0)
81	April	1	(0.0018)	(0)				(0)
82	May	1	(0.0018)	(0)				(0)
83	June	1	(0.0018)	(0)				(0)
84	July	1	(0.0018)	(0)				(0)
85	August 2023	1	(0.0018)	(0)				(0)
86	Total Industrial SGS Transport Supplier Choice Rider	16	(0.0019)	(0)				(0)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
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For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf <i>(Ex 3, Sch 15, Atch M)</i>	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Commercial MGS Transport</b>								
<i>(Ex 19, RR-4)</i>								
2	DSIC Rider							
3	September 2022	159	0.0000	-	40,214	0.0000	-	-
4	October	162	0.0000	-	42,349	0.0000	-	-
5	November	162	0.0000	-	75,574	0.0000	-	-
6	December	168	0.0000	-	118,884	0.0000	-	-
7	January 2023	171	0.0000	-	84,750	0.0000	-	-
8	February	174	0.0000	-	96,265	0.0000	-	-
9	March	174	0.0000	-	101,299	0.0000	-	-
10	April	179	0.0000	-	92,694	0.0000	-	-
11	May	180	0.0000	-	52,910	0.0000	-	-
12	June	181	0.0000	-	32,797	0.0000	-	-
13	July	180	0.0000	-	30,627	0.0000	-	-
14	August 2023	183	0.0000	-	29,454	0.0000	-	-
15	Total Commercial MGS Transport DSIC Rider	2,073	0.0000	-	797,817	-	-	-
<b>16 TCJA Rider</b>								
17	September 2022	159	(15.5010)	(2,465)	40,214	(0.5780)	(23,244)	(25,709)
18	October	162	(15.3792)	(2,491)	42,349	(0.5780)	(24,478)	(26,969)
19	November	162	(15.3792)	(2,491)	75,574	(0.5780)	(43,682)	(46,174)
20	December	168	(15.5732)	(2,616)	118,884	(0.5780)	(68,716)	(71,333)
21	January 2023	171	(10.6602)	(1,823)	84,750	(0.4004)	(33,938)	(35,761)
22	February	174	(10.6776)	(1,858)	96,265	(0.4004)	(38,549)	(40,407)
23	March	174	(10.6776)	(1,858)	101,299	(0.4004)	(40,565)	(42,423)
24	April	179	(10.6900)	(1,914)	92,694	(0.4004)	(37,119)	(39,033)
25	May	180	(10.6650)	(1,920)	52,910	(0.4004)	(21,188)	(23,108)
26	June	181	(10.5947)	(1,918)	32,797	(0.4004)	(13,133)	(15,051)
27	July	180	(10.6650)	(1,920)	30,627	(0.4004)	(12,265)	(14,184)
28	August 2023	183	(10.6365)	(1,946)	29,454	(0.4004)	(11,795)	(13,741)
29	Total Commercial MGS Transport TCJA Rider	2,073	(12.1657)	(25,220)	797,817	(0.4621)	(368,673)	(393,892)
<b>31 Industrial MGS Transport</b>								
<b>31 DSIC Rider</b>								
32	September 2022	4	0.0000	-	5,669	0.0000	-	-
33	October	4	0.0000	-	1,493	0.0000	-	-
34	November	4	0.0000	-	6,575	0.0000	-	-
35	December	4	0.0000	-	5,200	0.0000	-	-
36	January 2023	5	0.0000	-	9,179	0.0000	-	-
37	February	5	0.0000	-	9,408	0.0000	-	-
38	March	5	0.0000	-	9,013	0.0000	-	-
39	April	5	0.0000	-	4,979	0.0000	-	-
40	May	5	0.0000	-	7,525	0.0000	-	-
41	June	5	0.0000	-	7,841	0.0000	-	-
42	July	5	0.0000	-	7,272	0.0000	-	-
43	August 2023	5	0.0000	-	6,119	0.0000	-	-
44	Total Industrial MGS Transport DSIC Rider	56	0.0000	-	80,273	-	-	-
<b>45 TCJA Rider</b>								
46	September 2022	4	(20.8114)	(83)	5,669	(0.5780)	(3,277)	(3,360)
47	October	4	(20.8114)	(83)	1,493	(0.5780)	(863)	(946)
48	November	4	(20.8114)	(83)	6,575	(0.5780)	(3,801)	(3,884)
49	December	4	(20.8114)	(83)	5,200	(0.5780)	(3,006)	(3,089)
50	January 2023	5	(14.4183)	(72)	9,179	(0.4004)	(3,676)	(3,748)
51	February	5	(14.4183)	(72)	9,408	(0.4004)	(3,768)	(3,840)
52	March	5	(14.4183)	(72)	9,013	(0.4004)	(3,609)	(3,681)
53	April	5	(14.4183)	(72)	4,979	(0.4004)	(1,994)	(2,066)
54	May	5	(14.4183)	(72)	7,525	(0.4004)	(3,013)	(3,085)
55	June	5	(14.4183)	(72)	7,841	(0.4004)	(3,140)	(3,212)
56	July	5	(14.4183)	(72)	7,272	(0.4004)	(2,912)	(2,984)
57	August 2023	5	(14.4183)	(72)	6,119	(0.4004)	(2,450)	(2,522)
58	Total Industrial MGS Transport TCJA Rider	56	(16.2449)	(910)	80,273	(0.4423)	(35,508)	(36,417)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
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For the 12 Months Ended August 31, 2023

Line No.	Description	Bills	Service Base Rate	Service Revenue	Volumes	Volume Base Rate	Volume Revenue	Total Revenue
		(1)	(2)	(3=1*2)	(4)	(5)	(6=4*5)	(7=3*6)
			\$/Bill	\$	Mcf	\$/Mcf	\$	\$
		(Ex 19, RR-4)			(Ex 3, Sch 13, Atch M)			
<b>1</b>	<b><u>Commercial LGS Transport</u></b>							
2	DSIC Rider							
3	September 2022	11	0.0000	-	36,174	0.0000	-	-
4	October	11	0.0000	-	38,510	0.0000	-	-
5	November	11	0.0000	-	66,534	0.0000	-	-
6	December	11	0.0000	-	59,394	0.0000	-	-
7	January 2023	13	0.0000	-	37,651	0.0000	-	-
8	February	14	0.0000	-	67,596	0.0000	-	-
9	March	14	0.0000	-	43,342	0.0000	-	-
10	April	14	0.0000	-	49,780	0.0000	-	-
11	May	14	0.0000	-	44,656	0.0000	-	-
12	June	14	0.0000	-	41,009	0.0000	-	-
13	July	14	0.0000	-	47,805	0.0000	-	-
14	August 2023	14	0.0000	-	48,280	0.0000	-	-
15	Total Commercial LGS Transport DSIC Rider	155	0.0000	-	580,732	0.0000	-	-
16	TCJA Rider							
17	September 2022	11	(117.8410)	(1,296)	36,174	(0.4460)	(16,134)	(17,430)
18	October	11	(117.8410)	(1,296)	38,510	(0.4460)	(17,176)	(18,472)
19	November	11	(117.8410)	(1,296)	66,534	(0.4460)	(29,674)	(30,970)
20	December	11	(117.8410)	(1,296)	59,394	(0.4460)	(26,490)	(27,786)
21	January 2023	13	(83.6575)	(1,088)	37,651	(0.3090)	(11,634)	(12,722)
22	February	14	(77.6820)	(1,088)	67,596	(0.3090)	(20,887)	(21,975)
23	March	14	(77.6820)	(1,088)	43,342	(0.2929)	(12,696)	(13,784)
24	April	14	(77.6820)	(1,088)	49,780	(0.2950)	(14,686)	(15,773)
25	May	14	(77.6820)	(1,088)	44,656	(0.2944)	(13,149)	(14,237)
26	June	14	(77.6820)	(1,088)	41,009	(0.2912)	(11,942)	(13,030)
27	July	14	(77.6820)	(1,088)	47,805	(0.2846)	(13,605)	(14,692)
28	August 2023	14	(77.6820)	(1,088)	48,280	(0.2773)	(13,388)	(14,475)
29	Total Commercial LGS Transport TCJA Rider	155	(89.5832)	(13,885)	580,732	(0.3469)	(201,461)	(215,346)
30	<b><u>Industrial LGS Transport</u></b>							
31	DSIC Rider							
32	September 2022	14	0.0000	-	727,717	0.0000	-	-
33	October	14	0.0000	-	766,039	0.0000	-	-
34	November	14	0.0000	-	676,908	0.0000	-	-
35	December	14	0.0000	-	759,111	0.0000	-	-
36	January 2023	15	0.0000	-	788,928	0.0000	-	-
37	February	15	0.0000	-	829,547	0.0000	-	-
38	March	15	0.0000	-	722,323	0.0000	-	-
39	April	15	0.0000	-	759,326	0.0000	-	-
40	May	15	0.0000	-	633,664	0.0000	-	-
41	June	15	0.0000	-	680,570	0.0000	-	-
42	July	15	0.0000	-	611,914	0.0000	-	-
43	August 2023	15	0.0000	-	637,617	0.0000	-	-
44	Total Industrial LGS Transport DSIC Rider	176	0.0000	-	8,593,664	0.0000	-	-
45	TCJA Rider							
46	September 2022	14	(713.5329)	(9,989)	727,717	(0.1380)	(100,440)	(110,430)
47	October	14	(713.5329)	(9,989)	766,039	(0.1378)	(105,590)	(115,580)
48	November	14	(713.5329)	(9,989)	676,908	(0.1228)	(83,097)	(93,087)
49	December	14	(713.5329)	(9,989)	759,111	(0.1236)	(93,793)	(103,782)
50	January 2023	15	(479.5098)	(7,193)	788,928	(0.0845)	(66,687)	(73,879)
51	February	15	(479.5098)	(7,193)	829,547	(0.0864)	(71,677)	(78,870)
52	March	15	(479.5098)	(7,193)	722,323	(0.0867)	(62,659)	(69,851)
53	April	15	(479.5098)	(7,193)	759,326	(0.0872)	(66,241)	(73,434)
54	May	15	(479.5098)	(7,193)	633,664	(0.0872)	(55,280)	(62,472)
55	June	15	(479.5098)	(7,193)	680,570	(0.0849)	(57,811)	(65,004)
56	July	15	(479.5098)	(7,193)	611,914	(0.0848)	(51,862)	(59,055)
57	August 2023	15	(479.5098)	(7,193)	637,617	(0.0840)	(53,553)	(60,745)
58	Total Industrial LGS Transport TCJA Rider	176	(553.9717)	(97,499)	8,593,664	(0.1011)	(868,691)	(966,190)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate \$/Bill (2)	Service Revenue \$ (3=1*2)	Volumes Mcf (4)	Volume Base Rate \$/Mcf (5)	Volume Revenue \$ (6=4*5)	Total Revenue \$ (7=3*6)
1	<b>Component Transport Summary by Customer Class</b>							
2	<b>Residential</b>							
3	Universal Service Charge				28,107	\$ 0.6405	18,003	18,003
4	Merchant Function Charge				28,107	\$ 0.0252	707	707
5	DSIC	4,368	\$ -	-	28,107	\$ -	-	-
6	TCJA	4,368	\$ (1.4985)	(6,546)	28,107	\$ (0.6597)	(18,543)	(25,088)
7	Supplier Choice	4,368	\$ (0.0019)	(8)				(8)
8	<b>SGS</b>							
9	DSIC	3,529	\$ -	-	154,469	\$ -	-	-
10	TCJA	3,529	\$ (4.1749)	(14,733)	154,469	\$ (0.4915)	(75,916)	(90,649)
11	Supplier Choice	3,529	\$ (0.0018)	(7)				(7)
12	<b>MGS</b>							
13	DSIC	2,129	\$ -	-	878,090	\$ -	-	-
14	TCJA	2,129	\$ (12.2730)	(26,129)	878,090	\$ (0.4603)	(404,180)	(430,310)
15	<b>LGS</b>							
16	DSIC	331	\$ -	-	9,174,396	\$ -	-	-
17	TCJA	331	\$ (336.5088)	(111,384)	9,174,396	\$ (0.1166)	(1,070,152)	(1,181,536)
18	<b>Total Transport</b>							
19	Universal Service Charge				28,107	\$ 0.6405	18,003	18,003
20	Merchant Function Charge				28,107	\$ 0.0252	707	707
21	DSIC	10,357	\$ -	-	10,235,062	\$ -	-	-
22	TCJA	10,357	\$ (15.3319)	(158,792)	10,235,062	\$ (0.1533)	(1,568,791)	(1,727,583)
23	Supplier Choice	7,897	\$ (0.0019)	(15)				(15)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Per Books Riders @ Test Year Rates Based on Billed Volumes  
For the 12 Months Ended August 31, 2023

Line No.	Description	Bills (1)	Service Base Rate (2) \$/Bill	Service Revenue (3=1*2) \$	Volumes (4) Mcf	Volume Base Rate (5) \$/Mcf	Volume Revenue (6=4*5) \$	Total Revenue (7=3*6) \$
<b>1 Component Summary by Customer Class</b>								
<b>2 Residential</b>								
3	Universal Service Charge				4,796,546	0.2458	1,179,169	1,179,169
4	Gas Procurement Charge				4,768,439	0.0881	419,917	419,917
5	Merchant Function Charge				4,796,546	0.1776	851,941	851,941
6	DSIC Charge	707,334	-	-	4,796,546	-	-	-
7	TCJA Credit	707,334	(1.4895)	(1,053,541)	4,796,546	(0.6540)	(3,136,901)	(4,190,442)
8	Supplier Choice	676,487	(0.0018)	(1,251)				(1,251)
<b>9 SGS</b>								
10	Gas Procurement Charge				683,601	0.0879	60,078	60,078
11	Merchant Function Charge				683,601	0.0161	11,032	11,032
12	DSIC	47,164	-	-	838,070	-	-	-
13	TCJA	47,164	(3.6240)	(170,925)	838,070	(0.4908)	(411,340)	(582,265)
14	Supplier Choice	47,164	(0.0018)	(87)				(87)
<b>15 MGS</b>								
16	Gas Procurement Charge				598,559	0.0902	53,987	53,987
17	Merchant Function Charge				598,559	0.0142	8,488	8,488
18	DSIC Charge	5,216	-	-	1,476,650	-	-	-
19	TCJA Credit	5,216	(10.6139)	(55,362)	1,476,650	(0.4658)	(687,811)	(743,173)
<b>20 LGS</b>								
21	Gas Procurement Charge				(7,626)	0.2214	(1,689)	(1,689)
22	Merchant Function Charge				(7,626)	(0.0212)	162	162
23	DSIC	338	-	-	9,166,770	-	-	-
24	TCJA	338	(331.0776)	(111,904)	9,166,770	(0.1162)	(1,065,499)	(1,177,404)
<b>25 Commercial/Industrial Subtotal</b>								
26	Gas Procurement Charge				1,274,534	0.0882	112,377	112,377
27	Merchant Function Charge				1,274,534	0.0154	19,682	19,682
28	DSIC	52,718	-	-	11,481,490	-	-	-
29	TCJA	52,718	(6.4151)	(338,191)	11,481,490	(0.1885)	(2,164,650)	(2,502,841)
30	Supplier Choice	47,164	(0.0018)	(87)				(87)
<b>31 Overall Total</b>								
32	Universal Service Charge				4,796,546	0.2458	1,179,169	1,179,169
33	Gas Procurement Charge				6,042,973	0.0881	532,294	532,294
34	Merchant Function Charge				6,071,080	0.1436	871,623	871,623
35	DSIC	760,052	-	-	16,278,035	-	-	-
36	TCJA	760,052	(1.8311)	(1,391,732)	16,278,035	(0.3257)	(5,301,552)	(6,693,283)
37	Supplier Choice	723,651	(0.0018)	(1,339)				(1,339)
38	Rider USP Summary							
39	Residential Sales Rider				2,831,359	99.4%	2,836,553	
40	Residential Sales Cap Credit				(1,670,193)	0.0%	(1,670,193)	
41	Residential Transport Rider				18,003	0.6%	18,036	
42	Total				1,179,169	100.0%	1,184,396	
43	Plus:							
44	Unbilled USP Rider						(5,227)	
45	Total USP (per Exhibit 4)						1,179,169	
46	Supplier Choice Rider Summary							
47	Supplier Choice Sales Rider				(1,324)	98.9%	(1,324)	
48	Supplier Choice Transport Rider				(15)	1.1%	(15)	
49	Total				(1,339)	-0.1%	(1,339)	
50	Plus:							
51	Unbilled Supplier Choice Rider						-	
52	Total Supplier Choice (per Exhibit 4)						(1,339)	
53	Total Rider						1,177,830	

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Rider USP, Merchant Function Charge, Gas Procurement Charge  
Per Pro Forma Future Test Year  
For the 12 Months Ended August 31, 2024

Line No.	Description	Revenue
		\$
		<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b><u>Residential Sales Riders</u></b>	
2	Universal Services Program	0
3	Merchant Function Charge	481,248
4	Gas Procurement Charge	430,485
5	DSIC	0
6	TCJA Rider	(3,695,432)
7	Supplier Choice Rider	(815)
<b>8</b>	<b><u>Commercial/Industrial Sales Riders</u></b>	
9	Merchant Function Charge	10,586
10	Gas Procurement Charge	109,010
11	DSIC	0
12	TCJA Rider	(678,871)
13	Supplier Choice Rider	(52)
<b>14</b>	<b><u>Tariff Sales Rider Summary</u></b>	
15	Rider USP	0
16	Merchant Function Charge	491,834
17	Gas Procurement Charge	539,496
18	DSIC	0
19	TCJA Rider	(4,374,303)
20	Supplier Choice Rider	(867)
<b>21</b>	<b><u>Transport Riders</u></b>	
22	Rider USP	0
23	Merchant Function Charge	740
24	Gas Procurement Charge	0
25	DSIC	0
26	TCJA Rider	(1,537,316)
27	Supplier Choice Rider	-10
<b>28</b>	<b><u>Overall Rider Summary</u></b>	
29	Rider USP	0
30	Merchant Function Charge	492,574
31	Gas Procurement Charge	539,496
32	DSIC	0
33	TCJA Rider	(5,911,619)
34	Supplier Choice Rider	(877)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Rider USP, Merchant Function Charge, Gas Procurement Charge  
Per Pro Forma Future Test Year  
For the 12 Months Ended September 30, 2025

Line No.	Description	Revenue
		\$
		<i>(Ex 3, Sch 15, Atch D)</i>
<b>1</b>	<b><u>Residential Sales Riders</u></b>	
2	Rider USP	0
3	Merchant Function Charge	481,892
4	Gas Procurement Charge	431,061
5	DSIC	0
6	TCJA Rider	(3,705,137)
7	Supplier Choice Rider	(820)
<b>8</b>	<b><u>Commercial/Industrial Sales Riders</u></b>	
9	Merchant Function Charge	10,604
10	Gas Procurement Charge	109,194
11	DSIC	0
12	TCJA Rider	(679,949)
13	Supplier Choice Rider	(52)
<b>14</b>	<b><u>Sales Rider Summary</u></b>	
15	Rider USP	0
16	Merchant Function Charge	492,496
17	Gas Procurement Charge	540,256
18	DSIC	0
19	TCJA Rider	(4,385,086)
20	Supplier Choice Rider	(873)
<b>21</b>	<b><u>Transport Riders</u></b>	
22	Rider USP	0
23	Merchant Function Charge	737
24	Gas Procurement Charge	0
25	DSIC	0
26	TCJA Rider	(1,537,232)
27	Supplier Choice Rider	-10
<b>28</b>	<b><u>Overall Rider Summary</u></b>	
29	Rider USP	0
30	Merchant Function Charge	493,232
31	Gas Procurement Charge	540,256
32	DSIC	0
33	TCJA Rider	(5,922,318)
34	Supplier Choice Rider	(882)

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended September 30, 2025

Line No.	Description	Adjusted Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Adjusted Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Proposed Revenue Impact (4) \$	Total Proposed Revenue (5) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Total Revenues</b>						
2	Residential Sales	711,865	4,983,369	61,893,910	4,437,039	66,330,949
4	SGS Sales	43,469	705,440	7,668,736	(63,088)	7,605,647
5	MGS Sales	3,019	556,923	5,018,281	(114,469)	4,903,812
6	LGS Sales	-	-	-	-	-
7	Residential Transport	4,397	29,230	276,210	27,721	303,931
8	SGS Transport	3,688	125,051	785,453	19,311	804,763
9	MGS Transport	2,268	950,247	4,824,120	(267,163)	4,556,957
10	LGS Transport	345	9,234,050	7,645,700	3,426,899	11,072,600
11	Other Revenues			727,013	-	727,013
12	<b>Total Revenues</b>	<b>769,052</b>	<b>16,584,310</b>	<b>88,839,423</b>	<b>7,466,250</b>	<b>96,305,673</b>
<b>12 Base Rates Revenue Only</b>						
13	Residential Sales	711,865	4,983,369	44,970,712	(1,607,497)	43,363,215
14	SGS Sales	43,469	705,440	5,242,794	(844,806)	4,397,988
15	MGS Sales	3,019	556,923	3,010,014	(527,242)	2,482,772
16	LGS Sales	-	-	-	-	-
17	Residential Transport	4,397	29,230	267,263	(8,154)	259,109
18	SGS Transport	3,688	125,051	794,944	(110,863)	684,081
19	MGS Transport	2,268	950,247	4,800,285	(953,602)	3,846,682
20	LGS Transport	345	9,234,050	7,574,609	813,819	8,388,428
21	<b>Total Base Rate Revenue</b>	<b>769,052</b>	<b>16,584,310</b>	<b>66,660,622</b>	<b>(3,238,346)</b>	<b>63,422,276</b>
<b>22 STAS</b>						
23	Residential Sales	711,865	4,983,369	21,428	(21,428)	-
24	SGS Sales	43,469	705,440	3,033	(3,033)	-
25	MGS Sales	3,019	556,923	2,395	(2,395)	-
26	LGS Sales	-	-	-	-	-
27	Residential Transport	4,397	29,230	126	(126)	-
28	SGS Transport	3,688	125,051	538	(538)	-
29	MGS Transport	2,268	950,247	4,086	(4,086)	-
30	LGS Transport	345	9,234,050	39,818	(39,818)	-
31	<b>Total STAS</b>	<b>769,052</b>	<b>16,584,310</b>	<b>71,424</b>	<b>(71,424)</b>	<b>-</b>

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended September 30, 2025

Line No.	Description	Adjusted Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Adjusted Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Proposed Revenue Impact (4) \$	Total Proposed Revenue (5) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 <u>Supplier Choice Rider</u></b>						
2	Residential Sales	683,722	4,740,915	(820)	3,354	2,534
3	SGS Sales	43,469	705,440	(52)	213	161
4	Residential Transport	4,397	29,230	(5)	22	16
5	SGS Transport	3,688	125,051	(4)	18	14
6	<b>Total Supplier Choice Rider</b>	<b>735,276</b>	<b>5,600,635</b>	<b>(882)</b>	<b>3,607</b>	<b>2,725</b>
<b>7 <u>DSIC Rider</u></b>						
8	Residential Sales	711,865	4,983,369	-	-	-
9	SGS Sales	43,469	705,440	-	-	-
10	MGS Sales	3,019	556,923	-	-	-
11	LGS Sales	-	-	-	-	-
12	Residential Transport	4,397	29,230	-	-	-
13	SGS Transport	3,688	125,051	-	-	-
14	MGS Transport	2,268	950,247	-	-	-
15	LGS Transport	345	9,234,050	-	-	-
16	<b>Total DSIC Rider</b>	<b>769,052</b>	<b>16,584,310</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>17 <u>Merchant Function Charge</u></b>						
18	Residential Sales	711,865	4,983,369	481,892	(48,837)	433,055
19	SGS Sales	43,469	705,440	5,926	3,316	9,241
20	MGS Sales	3,019	556,923	4,678	2,618	7,296
21	LGS Sales	-	-	-	-	-
22	Residential Transport	4,397	29,230	737	(76)	661
23	<b>Total Merchant Function Charge</b>	<b>762,751</b>	<b>6,274,962</b>	<b>493,232</b>	<b>(42,980)</b>	<b>450,252</b>

Peoples Natural Gas Company LLC  
Peoples Gas Division  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended September 30, 2025

Line No.	Description	Adjusted Bills (1) <i>(Ex 3, Sch 15, Atch F)</i>	Adjusted Volumes (2) Mcf <i>(Ex 3, Sch 15, Atch G)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 15, Atch D)</i>	Proposed Revenue Impact (4) \$	Total Proposed Revenue (5) \$ <i>(Ex 3, Sch 15, Atch E)</i>
<b>1 Universal Service Program</b>						
2	Residential Sales	711,865	4,983,369	-	-	-
3	Residential Transport	4,397	29,230	-	-	-
4	<b>Total Universal Service Program</b>	<b>716,262</b>	<b>5,012,599</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 Tax Cut Jobs Act Rider</b>						
6	Residential Sales	711,865	4,983,369	(3,705,137)	2,705,170	(999,967)
7	SGS Sales	43,469	705,440	(431,954)	315,361	(116,593)
8	MGS Sales	3,019	556,923	(247,995)	181,069	(66,926)
9	LGS Sales	-	-	-	-	-
10	Residential Transport	4,397	29,230	(22,020)	16,077	(5,943)
11	SGS Transport	3,688	125,051	(65,897)	48,112	(17,786)
12	MGS Transport	2,268	950,247	(404,822)	295,561	(109,261)
13	LGS Transport	345	9,234,050	(1,044,494)	762,578	(281,916)
14	<b>Total Tax Cuts Job Act Rider</b>	<b>769,052</b>	<b>16,584,310</b>	<b>(5,922,318)</b>	<b>4,323,926</b>	<b>(1,598,392)</b>
<b>15 Gas Procurement Charge</b>						
16	Residential Sales	711,865	4,983,369	431,061	-	431,061
17	SGS Sales	43,469	705,440	61,021	-	61,021
18	MGS Sales	3,019	556,923	48,174	-	48,174
19	LGS Sales	-	-	-	-	-
20	<b>Total Gas Procurement Charge</b>	<b>758,354</b>	<b>6,245,732</b>	<b>540,256</b>	<b>-</b>	<b>540,256</b>
<b>21 Gas Cost</b>						
22	Residential Sales	711,865	4,983,369	19,694,774	3,406,277	23,101,051
23	SGS Sales	43,469	705,440	2,787,968	465,861	3,253,829
24	MGS Sales	3,019	556,923	2,201,015	231,482	2,432,497
25	LGS Sales	-	-	-	-	-
26	Residential Transport	4,397	29,230	30,109	19,979	50,089
27	SGS Transport	3,688	125,051	55,873	82,582	138,454
28	MGS Transport	2,268	950,247	424,570	394,965	819,535
29	LGS Transport	345	9,234,050	1,075,767	1,890,321	2,966,088
30	<b>Total Gas Cost</b>	<b>769,052</b>	<b>16,584,310</b>	<b>26,270,077</b>	<b>6,491,467</b>	<b>32,761,543</b>

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

15. State manner in which revenues are being presented for ratemaking purposes:
- a. Accrued Revenues
  - b. Billed Revenues
  - c. Cash Revenues

\* \* \* \* \*

For both the Peoples Natural Gas and the Peoples Gas divisions, billed revenues are presented for rate-making purposes for all periods projected.

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

20. Provide, for test year only, a schedule by tariff rates and by service classifications showing proposed increase and percent of increase.

\* \* \* \* \*

Please refer to Exhibit No. 3, Schedule No. 14, Attachment A

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

- 37. In determining pro forma expense, exclude cost of gas adjustments applicable to fuel adjustment clause and exclude fuel adjustment clause revenues, so that the operating statement is on the basis of base rates only.

\* \* \* \* \*

Refer to Exhibit No. 9, Schedule No. 6 (53.53 III.A.17).

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

17. State whether any adjustments have been made to expenses in order to present such expenses on a basis comparable to the manner in which revenues are presented in this proceeding (i.e.—accrued, billed or cash).

\* \* \* \* \*

Expenses have been adjusted to a basis comparable to the adjusted normal level of revenues. Refer to Exhibit No. 4, Schedule No. 1, pages 2-4 for a detail of all expense adjustments. Peoples Natural Gas Division is referred to as "PNG" and Peoples Gas Division is referred to as "PGC" in Exhibit 4.







**Peoples Natural Gas Company LLC  
Labor Adjustment**

Line No.	Description	PNG (1)	HTY PGC (2)	Combined (3)													
1	Normal Labor Pay Per Books	\$ 116,039,625	\$ 2,448,981	\$ 118,488,606													
2	Annualized Labor	\$ 117,809,867	\$ 13,457,029	\$ 131,266,896													
3	Annualized Gross Payroll Adjustment (Ln 2 - Ln 1)	\$ 1,770,242	\$ 11,008,048	\$ 12,778,290													
4	O&M Labor Percentage	44.75%	60.24%														
5	Annualization Adjustment to Labor O&M (Ln 3 x Ln 4)	\$ 792,149	\$ 6,630,831	\$ 7,422,979													
<b>6 FTY ADJUSTMENTS</b>																	
		HTY Annualized Labor			FTY Merits			FTY Progressions/Promotions			FTY Adjustments			FTY Labor Adjustment			
	Merit %	PNG	PGC	Combined	PNG (4)	PGC (5)	Combined (6)	PNG (7)	PGC (8)	Combined (9)	PNG (10)	PGC (11)	Combined (12)	PNG (13)	PGC (14)	Combined (15)	
7	Total Non-Union	3.25%	\$ 38,951,558	\$ 4,617,058	\$ 43,568,616	\$ 1,265,926	\$ 150,054	\$ 1,415,980		\$ -	\$ 1,580,000	\$ 158,000	\$ 1,738,000	\$ 2,845,926	\$ 308,054	\$ 3,153,980	
8	Total Clerical - Union	3.25%	\$ 5,589,072	\$ 493,815	\$ 6,082,887	\$ 181,645	\$ 16,049	\$ 197,694	\$ 10,560	\$ 1,500	\$ 12,060	\$ 158,000	\$ 79,000	\$ 237,000	\$ 350,205	\$ 96,549	\$ 446,754
9	Total Manual - Union	4.00%	\$ 73,269,237	\$ 8,346,156	\$ 81,615,393	\$ 2,930,769	\$ 333,846	\$ 3,264,616	\$ 534,160	\$ 73,000	\$ 607,160	\$ 474,000	\$ 79,000	\$ 553,000	\$ 3,938,929	\$ 485,846	\$ 4,424,776
10	Total (Ln 7 + Ln 8 + Ln 9 + Ln 10)		\$ 117,809,867	\$ 13,457,029	\$ 131,266,896	\$ 4,378,340	\$ 499,950	\$ 4,878,290	\$ 544,720	\$ 74,500	\$ 619,220	\$ 2,212,000	\$ 316,000	\$ 2,528,000	\$ 7,135,060	\$ 890,450	\$ 8,025,510
11	O&M Labor Percentage		44.75%	60.24%	46.34%	44.75%	60.24%	46.34%	44.75%	60.24%	46.61%	44.75%	60.24%	46.68%	44.75%	60.24%	46.47%
12	Annualization Adjustment to Labor O&M (Ln 11 x Ln 12)		\$ 52,717,616	\$ 8,106,003	\$ 60,823,619	\$ 1,959,222	\$ 301,151	\$ 2,260,372	\$ 243,752	\$ 44,876	\$ 288,628	\$ 989,827	\$ 190,346	\$ 1,180,173	\$ 3,192,800	\$ 536,373	\$ 3,729,173
<b>13 FPFTY ADJUSTMENTS</b>																	
		FTY Annualized Labor			FPFTY Merits			FPFTY Progressions/Promotions			FPFTY Adjustments			FPFTY Labor Adjustment			
	Merit %	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	PNG	PGC	Combined	
14	Total Non-Union	3.25%	\$ 41,797,484	\$ 4,925,112	\$ 46,722,596	\$ 1,358,418	\$ 160,066	\$ 1,518,484		\$ -	\$ 1,185,000	\$ 158,000	\$ 1,343,000	\$ 2,543,418	\$ 318,066	\$ 2,861,484	
15	Total Clerical - Union	3.25%	\$ 5,939,277	\$ 590,364	\$ 6,529,641	\$ 193,027	\$ 19,187	\$ 212,213	\$ 10,560	\$ 1,500	\$ 12,060	\$ -	\$ -	\$ -	\$ 203,587	\$ 20,687	\$ 224,273
16	Total Manual - Union	3.25%	\$ 77,208,166	\$ 8,832,002	\$ 86,040,169	\$ 2,509,265	\$ 287,040	\$ 2,796,305	\$ 534,160	\$ 73,000	\$ 607,160	\$ 158,000	\$ 79,000	\$ 237,000	\$ 3,201,425	\$ 439,040	\$ 3,640,465
17	Total (Ln 14 + Ln 15 + Ln 16)		\$ 124,944,927	\$ 14,347,478	\$ 139,292,406	\$ 4,060,710	\$ 466,293	\$ 4,527,003	\$ 544,720	\$ 74,500	\$ 619,220	\$ 1,343,000	\$ 237,000	\$ 1,580,000	\$ 5,948,430	\$ 777,793	\$ 6,726,223
18	O&M Labor Percentage		44.75%	60.24%	46.34%	44.75%	60.24%	46.61%	44.75%	60.24%	46.61%	44.75%	60.24%				
19	Annualization Adjustment to Labor O&M (Ln 11 x Ln 12)		\$ 55,910,416	\$ 8,642,377	\$ 64,552,792	\$ 1,817,089	\$ 280,877	\$ 2,097,966	\$ 243,752	\$ 44,876	\$ 288,628	\$ 600,966	\$ 142,760	\$ 743,726	\$ 2,661,806	\$ 468,513	\$ 3,130,319

**Peoples Natural Gas Company LLC**  
**STI/Incentive Compensation Adjustment**

Line No.	Description	Amount			Adjustment		
		PNG (1)	PGC (2)	Combined (3)	PNG (4)	PGC (5)	Combined (6)
1	STI/Incentive Compensation Per Books				\$ 6,471,016	\$ 352,114	\$ 6,823,130
2	STI/Incentive Compensation Annualized as of 8/31/2023	\$ 8,311,531	\$ 1,084,922	\$ 9,396,452			
3	HTY O&M Labor Percentage	53.30%	72.20%	55.48%			
4	STI/Incentive Compensation included in O&M (Ln 2 x Ln 3)				\$ 4,430,046	\$ 783,313	\$ 5,213,359
5	Total Adjustment (Ln 4 - Ln 1)				\$ (2,040,970)	\$ 431,199	\$ (1,609,771)
<b>FTY</b>							
6	STI/Incentive Compensation - FTY	\$ 8,589,526	\$ 1,121,543	\$ 9,711,070			
7	STI/Incentive Compensation - Adjustments/Progressions	\$ 165,900	\$ 23,700	\$ 189,600			
8	Total STI/Incentive Compensation (Ln 6 + Ln 7)	\$ 8,755,426	\$ 1,145,243	\$ 9,900,670			
9	FTY O&M Labor Percentage	53.30%	72.20%	55.48%			
10	STI/Incentive Compensation included in O&M (Ln 8 x Ln 9)				\$ 4,666,642	\$ 826,866	\$ 5,493,508
11	FTY Adjustment (Ln 10 - Ln 4)				\$ 236,596	\$ 43,552	\$ 280,149
<b>FPFTY</b>							
12	STI/Incentive Compensation - FPFTY	\$ 8,854,661	\$ 1,156,249	\$ 10,010,910			
13	STI/Incentive Compensation - Adjustments/Progressions	\$ 106,650	\$ 17,775	\$ 124,425			
14	Total STI/Incentive Compensation (Ln 12 + Ln 13)	\$ 8,961,311	\$ 1,174,024	\$ 10,135,335			
15	FPFTY O&M Labor Percentage	53.30%	72.20%	55.48%			
16	STI/Incentive Compensation included in O&M (Ln 14 x Ln 15)				\$ 4,776,379	\$ 847,645	\$ 5,624,024
17	FPFTFY Adjustment (Ln 16 - Ln 10)				\$ 109,737	\$ 20,780	\$ 130,516

**Peoples Natural Gas Company LLC  
Labor Annualization**

<b>Line No.</b>	<b>Description</b>	<b>HTY Employee Count</b>			<b>Amount</b>		
		<b><u>PNG</u></b> <b>(1)</b>	<b><u>PGC</u></b> <b>(2)</b>	<b><u>Combined</u></b> <b>(3)</b>	<b><u>PNG</u></b> <b>(4)</b>	<b><u>PGC</u></b> <b>(5)</b>	<b><u>Combined</u></b> <b>(6)</b>
<b>1</b>	Total Non-Union	409	46	455	\$ 38,951,558	\$ 4,617,058	\$ 43,568,616
<b>2</b>	Total Clerical - Union	101	10	112	\$ 5,589,072	\$ 493,815	\$ 6,082,887
<b>3</b>	Total Manual - Union	742	104	845	\$ 73,269,237	\$ 8,346,156	\$ 81,615,393
<b>4</b>	Total Active Annualized Labor	<u>1,251</u>	<u>161</u>	<u>1,412</u>	<u>\$ 117,809,867</u>	<u>\$ 13,457,029</u>	<u>\$ 131,266,896</u>

**Peoples Natural Gas Company LLC**  
**Gross Payroll**

<b><u>Line</u></b> <b><u>No.</u></b>	<b><u>Description</u></b>	<b><u>HTY Amount</u></b>		
		<b><u>PNG</u></b>	<b><u>PGC</u></b>	<b><u>Combined</u></b>
1	Normal Pay	\$ 99,791,070	\$ 2,373,864	\$ 102,164,934
2	Overtime Pay	\$ 16,248,555	\$ 75,117	\$ 16,323,672
3	Total Payroll Dollars	<u>\$ 116,039,625</u>	<u>\$ 2,448,981</u>	<u>\$ 118,488,606</u>

**Peoples Natural Gas Company LLC  
HTY O&M Labor Percentage**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
	<b>Labor &amp; Incentive Compensation</b>			
1	O&M Expense	\$ 45,572,427	\$ 9,608,682	\$ 55,181,109
2	Capitalized Labor	\$ 56,269,841	\$ 6,342,990	\$ 62,612,831
3	Total Gross Labor	<u>\$ 101,842,268</u>	<u>\$ 15,951,672</u>	<u>\$ 117,793,940</u>
4	HTY O&M Labor Percentage - (Ln 1 / Ln 4)	44.75%	60.24%	46.85%

**Peoples Natural Gas Company LLC  
Pension Expense Adjustment**

<b><u>Line</u></b>	<b><u>Description</u></b>	<b><u>PNG</u></b>	<b><u>PGC</u></b>	<b><u>Combined</u></b>
<b><u>No.</u></b>		<b><u>(1)</u></b>	<b><u>(2)</u></b>	<b><u>(3)</u></b>
1	HTY Net Expense	\$ 4,497,434	\$ -	\$ 4,497,434
2	2022 Net Contributions	\$ 5,670,000	\$ -	\$ 5,670,000
3	2023 Net Contributions	\$ 5,670,000	\$ -	\$ 5,670,000
4	2 Year Average	\$ 5,670,000	\$ -	\$ 5,670,000
5	HTY Adjustment (Ln 4- Ln1)	\$ 1,172,566	\$ -	\$ 1,172,566
6	HTY Adjusted Pension Expense (Ln 1 + Ln 5)	\$ 5,670,000	\$ -	\$ 5,670,000

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

<b>Line</b>				
<b>No.</b>	<b>Description</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>
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	\$ 779,921	\$ -	\$ 779,921
5	FTY Adjustment (Ln 4 - Ln 1)	\$ (450,075)	\$ 0	\$ (450,075)
6	FTY Adjusted PBOPS Net Expense (Ln 3 + Ln 5)	\$ (236,209)	\$ 2,650,250	\$ 2,414,041
7	FPFTY Net Expense	\$ 779,921	\$ -	\$ 779,921
8	FPFTY Adjustment (Ln 7 - Ln 4)	\$ -	\$ -	\$ -
9	FPFTY Adjusted PBOPS Net Expense (Ln 6 + Ln 8)	\$ (236,209)	\$ 2,650,250	\$ 2,414,041
10	Amount To Be Tracked (Ln 9 - Ln 2)			\$ 779,921

**Peoples Natural Gas Company LLC  
 Benefits Compensation Adjustment**

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>			<u>Adjustment</u>		
		<u>PNG</u> (1)	<u>PGC</u> (2)	<u>Combined</u> (3)	<u>PNG</u> (4)	<u>PGC</u> (5)	<u>Combined</u> (6)
1	Other Benefits Per Books				\$ 15,791,330	\$ 618,402	\$ 16,409,732
2	Other Benefits Annualized as of 8/31/2023	30,902,345	4,085,174	34,987,519			
3	HTY O&M Labor Percentage	<u>45.50%</u>	<u>78.90%</u>	<u>49.00%</u>			
4	Other Benefits included in O&M (Ln 2 x Ln 3)				<u>\$ 14,060,567</u>	<u>\$ 3,223,202</u>	<u>\$ 17,283,769</u>
5	Total Adjustment (Ln 4 - Ln 1)				\$ (1,730,763)	\$ 2,604,800	\$ 874,037
<b>FTY</b>							
6	Other Benefits - FTY	\$ 34,301,603	\$ 4,534,543	\$ 38,836,146			
7	Other Benefits Adjustments	<u>\$ 663,600</u>	<u>\$ 94,800</u>	<u>\$ 758,400</u>			
8	Total Other Benefits (Ln 6 + Ln 7)	\$ 34,965,203	\$ 4,629,343	\$ 39,594,546			
9	FTY O&M Labor Percentage	<u>45.50%</u>	<u>78.90%</u>	<u>49.00%</u>			
10	Other Benefits included in O&M (Ln 8 x Ln 9)				<u>\$ 15,909,167</u>	<u>\$ 3,652,552</u>	<u>\$ 19,561,719</u>
11	FTY Adjustment (Ln 10 - Ln 4)				\$ 1,848,600	\$ 429,349	\$ 2,277,950
<b>FPFTY</b>							
12	Other Benefits - FPFTY	\$ 37,063,115	\$ 4,907,104	\$ 41,970,219	\$ 2,375,673		
13	Other Benefits Adjustments	<u>\$ 426,600</u>	<u>\$ 71,100</u>	<u>\$ 497,700</u>			
14	Total Other Benefits (Ln 12 + Ln 13)	\$ 37,489,715	\$ 4,978,204	\$ 42,467,919			
15	FPFTY O&M Labor Percentage	<u>45.50%</u>	<u>78.90%</u>	<u>49.00%</u>			
16	Other Benefits included in O&M (Ln 14 x Ln 15)				<u>\$ 17,057,820</u>	<u>\$ 3,927,803</u>	<u>\$ 20,985,623</u>
17	FPFTY Adjustment (Ln 16 - Ln 10)				\$ 1,148,653	\$ 275,251	\$ 1,423,904

**Peoples Natural Gas Company LLC  
Outside Services Contracted - Adjustment**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	Per Books Outside Services - Contracted	\$ 21,567,899	\$ 2,556,804	\$ 24,124,704
2	HTY Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
3	HTY Adjusted Outside Services - Contracted	\$ 21,567,899	\$ 2,556,804	\$ 24,124,704
4	FTY Percentage	3.75%	3.75%	3.75%
5	FTY Adjustment for Outside Services - Contracted (Ln 3 x Ln 4)	\$ 808,724	\$ 95,872	\$ 904,595
6	FTY Adjustment	<u>\$ 2,330,577</u>	<u>\$ 262,316</u>	<u>\$ 2,592,893</u>
7	FTY Adjusted Outside Services - Contracted (Ln 3 + Ln 5 + Ln 6)	\$ 24,707,200	\$ 2,914,992	\$ 27,622,192
8	FPFTY Percentage	3.75%	3.75%	3.75%
9	FPFTY Adjustment for Outside Services - Contracted (Ln 7 x Ln 8)	\$ 926,437	\$ 109,302	\$ 1,035,740
10	FPTFY Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
11	FPFTY Adjusted Outside Services - Contracted (Ln 7 + Ln 9 + Ln 10)	\$ 25,633,638	\$ 3,024,294	\$ 28,657,932

**Peoples Natural Gas Company LLC**  
**Outside Services IT - Adjustment**

<b>Line</b>	<b>Description</b>	<b><u>PNG</u></b>	<b><u>PGC</u></b>	<b><u>Combined</u></b>
<b><u>No.</u></b>		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	Per Books Outside Services - IT	\$ 7,646,196	\$ 950,303	\$ 8,596,499
2	HTY Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
3	HTY Adjusted Outside Services - IT	\$ 7,646,196	\$ 950,303	\$ 8,596,499
4	FTY Percentage	2.39%	2.39%	2.39%
5	FTY Adjustment for Outside Services - IT (Ln 3 x Ln 4)	\$ 182,655	\$ 22,701	\$ 205,356
6	FTY Adjustment	<u>\$ 994,620</u>	<u>\$ 122,931</u>	<u>\$ 1,117,550</u>
7	FTY Adjusted Outside Services - IT (Ln 3 + Ln 5 + Ln 6)	\$ 8,823,471	\$ 1,095,934	\$ 9,919,406
8	FPFTY Percentage	2.39%	2.39%	2.39%
9	FPFTY Adjustment for Outside Services - IT (Ln 7 x Ln 8)	\$ 210,778	\$ 26,180	\$ 236,958
10	FPTFY Adjustment	<u>\$ 60,164</u>	<u>\$ 7,436</u>	<u>\$ 67,600</u>
11	FPFTY Adjusted Outside Services - IT (Ln 7 + Ln 9 + Ln 10)	\$ 9,094,413	\$ 1,129,551	\$ 10,223,964

**Peoples Natural Gas Company LLC**  
**Outside Service - A&G Adjustment**

<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>
1	Per Books Outside Services - A&G	\$ 2,283,645	\$ 671,926	\$ 2,955,571
2	HTY Adjustment Outside Services - A&G	\$ -	\$ -	\$ -
3	HTY Adjusted Outside Services - A&G (Ln 3 + Ln 4)	<u>\$ 2,283,645</u>	<u>\$ 671,926</u>	<u>\$ 2,955,571</u>
2	FTY Percentage	7.00%	7.00%	7.00%
3	FTY Adjustment for Outside Services - A&G (Ln 1 x Ln 2)	\$ 159,855	\$ 47,035	\$ 206,890
4	FTY Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
5	FTY Adjusted Outside Services - A&G (Ln 1 + Ln 3 + Ln 4)	\$ 2,443,500	\$ 718,961	\$ 3,162,461
6	FPFTY Percentage	7.00%	7.00%	7.00%
7	FPFTY Adjustment for Outside Services - A&G (Ln 9 x Ln 10)	\$ 171,045	\$ 50,327	\$ 221,372
8	FPFTY Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9	FPFTY Adjusted Outside Services - A&G (Ln 9 + Ln 11 + Ln 12)	\$ 2,614,545	\$ 769,288	\$ 3,383,833

**Peoples Natural Gas Company LLC**  
**Building Lease Adjustment**

<u>No.</u>	<u>Description</u>	<u>PNG</u> (1)	<u>PGC</u> (2)	<u>Combined</u> (3)	
1	Gross Lease Expense	\$ 5,623,349	\$ 561,015	\$ 6,184,363	As of Sept 30, 2025
2	Less: Capitalization	<u>\$ (1,506,987)</u>	<u>\$ (93,296)</u>	<u>\$ (1,600,282)</u>	
1	Annualized Lease Expense	\$ 4,116,362	\$ 467,719	\$ 4,584,081	
2	Less: HTY Per Books	<u>\$ 3,433,344</u>	<u>\$ 469,361</u>	<u>\$ 3,902,706</u>	
3	HTY Adjusted Lease Expense (Ln 1 - Ln 2)	\$ 683,018	\$ (1,643)	\$ 681,375	

Refer to Exhibit No. 4, Schedule No. 8 for Lease Detail

**Peoples Natural Gas Company LLC  
 Corporate Insurance Adjustment**

<u>Line No.</u>	<u>Description</u>	<u>Per Books PNG (1)</u>	<u>Premiums 2022/2023 PNG (2)</u>	<u>Adjustment PNG (3)=(2-1)</u>	<u>Per Books PGC (4)</u>	<u>Premiums 2022/2023 PGC (5)</u>	<u>Adjustment PGC (6)=(5-4)</u>	<u>Per Books Combined (7)</u>	<u>Premiums 2022/2023 Combined (8)</u>	<u>Adjustment Combined (9)=(8-7)</u>
1	Total Account Property Insurance	\$ 295,501	\$ 286,335	\$ (9,166)	\$ 60,168	\$ 52,731	\$ (7,438)	\$ 355,669	\$ 339,065	\$ (16,603)
2	Total Account Other Misc Insurance	\$ 2,020,510	\$ 4,058,658	\$ 2,038,148	\$ 396,908	\$ 731,607	\$ 334,699	\$ 2,417,418	\$ 4,790,266	\$ 2,372,848
3	Total Account Workers Compensation	\$ 158,498	\$ 667,154	\$ 508,656	\$ 28,596	\$ 108,865	\$ 80,269	\$ 187,094	\$ 776,019	\$ 588,925
4	Total Corporate Insurance (Ln 1 + Ln 2 + Ln 3)	\$ 2,474,509	\$ 5,012,147	\$ 2,537,639	\$ 485,672	\$ 893,203	\$ 407,531	\$ 2,960,181	\$ 5,905,350	\$ 2,945,169
5	Less: Capitalization	\$ (642,895)	\$ (1,302,192)	\$ (659,297)	\$ (80,766)	\$ (148,538)	\$ (67,772)	\$ (723,662)	\$ (1,450,730)	\$ (727,069)
6	HTY Insurance - Net Capitalization (Ln 4 - Ln 5)	\$ 1,831,613	\$ 3,709,955	\$ 1,878,342	\$ 404,906	\$ 744,665	\$ 339,759	\$ 2,236,519	\$ 4,454,620	\$ 2,218,101
5	FTY Increase Estimate		13.1%			13.1%			13.1%	
6	FTY Adjustment for Insurance (Ln 4 x Ln 5)		\$ 656,591			\$ 117,010			\$ 773,601	
7	FTY Adjusted Insurance Expense (Ln 4 + Ln 6)		\$ 5,668,739			\$ 1,010,212			\$ 6,678,951	
8	FPFTY Increase Estimate		13.1%			13.1%			13.1%	
9	FPFTY Adjustment for Insurance (Ln 7 x Ln 8)		\$ 742,605			\$ 132,338			\$ 874,943	
10	FPFTY Adjusted Insurance Expense (Ln 7 + Ln 9)		\$ 6,411,343			\$ 1,142,550			\$ 7,553,894	

**Peoples Natural Gas Company LLC  
Injuries and Damages Adjustment**

<b>Line No.</b>	<b>Year</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	TME August 2023	\$ 1,064,530	\$ 109,270	\$ 1,173,800
2	TME August 2022	\$ 3,042,575	\$ 467,978	\$ 3,510,553
3	TME August 2021	<u>\$ 1,921,565</u>	<u>\$ 325,503</u>	<u>\$ 2,247,067</u>
4	Total	<u>\$ 6,028,670</u>	<u>\$ 902,750</u>	<u>\$ 6,931,420</u>
5	3 Year Average	\$ 2,009,557	\$ 300,917	\$ 2,310,473
6	Total Injuries and Damages per Books	\$ 1,064,530	\$ 109,270	\$ 1,173,800
7	HTY Total Injuries and Damage Adjustment (Ln 5 - Ln 6)	\$ 945,027	\$ 191,647	\$ 1,136,673
8	FTY Percentage	3.20%	3.20%	3.20%
9	FTY Adjustment for Injuries and Damages (Ln 5 x Ln 8)	<u>\$ 64,306</u>	<u>\$ 9,629</u>	<u>\$ 73,935</u>
10	FTY Injuries and Damages (Ln 5 + Ln 9)	\$ 2,073,862	\$ 310,546	\$ 2,384,409
11	FPFTY Percentage	3.20%	3.20%	3.20%
12	FPTFY Adjustment for Injuries and Damages (Ln 10 x Ln 11)	<u>\$ 66,364</u>	<u>\$ 9,937</u>	<u>\$ 76,301</u>
13	FPFTY Injuries and Damages (Ln 10 + Ln 12)	\$ 2,140,226	\$ 320,484	\$ 2,460,710

**Peoples Natural Gas Company LLC  
Travel Adjustment**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	Per Books Travel Expenses	\$ 852,692	\$ 78,325	\$ 931,017
2	HTY Adjustment	\$ -	\$ -	\$ -
3	HTY Adjusted Travel Expenses (Ln 1 + Ln 2)	\$ 852,692	\$ 78,325	\$ 931,017
4	FTY Percentage	4.40%	4.40%	4.40%
5	FTY Adjustment for Travel Expense (Ln 3 x Ln 4)	\$ 37,502	\$ 3,445	\$ 40,947
6	FTY Adjustment	\$ -	\$ -	\$ -
7	FTY Adjusted Travel Expenses (Ln 3 + Ln 5 + Ln 6)	\$ 890,194	\$ 81,769	\$ 971,964
8	FPFTY Percentage	4.40%	4.40%	4.40%
9	FPFTY Adjustment for Travel Expense (Ln 7 x Ln 8)	\$ 39,152	\$ 3,596	\$ 42,748
10	FPFTY Adjustment	\$ -	\$ -	\$ -
11	FPFTY Adjusted Travel Expenses (Ln 7 + Ln 9 + Ln 10)	\$ 929,346	\$ 85,366	\$ 1,014,712

**Peoples Natural Gas Company LLC  
Company Memberships Adjustment**

<b>Line No.</b>	<b>Description</b>	<b>PNG (1)</b>	<b>Amount PGC (2)</b>	<b>Combined (3)</b>
1	Per Books Company Memberships Expense	\$ 580,726	\$ 216,405	\$ 797,132
2	HTY Adjustments	\$ -	\$ -	\$ -
3	Adjusted HTY Memberships Expense (Ln 1 + Ln 2)	\$ 580,726	\$ 216,405	\$ 797,132
4	FTY Percentage	2.18%	2.18%	2.18%
5	FTY Adjustment for Company Memberships (Ln 3 x Ln 4)	\$ 12,636	\$ 4,709	\$ 17,345
6	FTY Adjusted Company Memberships (Ln 3 + Ln 5)	\$ 593,363	\$ 221,114	\$ 814,477
7	FPFTY Percentage	2.18%	2.18%	2.18%
8	FPFTY Adjustment for Company Memberships (Ln 6 x Ln 7)	\$ 12,911	\$ 4,811	\$ 17,723
9	FPFTY Adjusted Company Memberships (Ln 6 + Ln 8)	\$ 606,274	\$ 225,925	\$ 832,200

Refer to Exhibit No. 19, RR-32 for Company Memberships details

**Peoples Natural Gas Company LLC  
Licenses & Permits Adjustment**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	Per Books Licenses & Permits Expenses	\$ 852,692	\$ 78,325	\$ 931,017
2	HTY Adjustment	\$ -	\$ -	\$ -
3	HTY Adjusted Licenses & Permits Expenses (Ln 1 + Ln 2)	\$ 852,692	\$ 78,325	\$ 931,017
4	FTY Percentage	3.62%	3.62%	3.62%
5	FTY Adjustment for Licenses & Permits Expense (Ln 3 x Ln 4)	\$ 30,876	\$ 2,836	\$ 33,712
6	FTY Adjustment	\$ -	\$ -	\$ -
7	FTY Adjusted Licenses & Permits Expenses (Ln 3 + Ln 5 + Ln 6)	\$ 883,568	\$ 81,161	\$ 964,728
8	FPFTY Percentage	3.62%	3.62%	3.62%
9	FPFTY Adjustment for Licenses & Permits Expense (Ln 7 x Ln 8)	\$ 31,994	\$ 2,939	\$ 34,932
10	FPFTY Adjustment	\$ -	\$ -	\$ -
11	FPFTY Adjusted Licenses & Permits Expenses (Ln 7 + Ln 9 + Ln 10 )	\$ 915,561	\$ 84,100	\$ 999,661

**Peoples Natural Gas Company LLC**  
**Utilities & Fuel Used in Company Operations Adjustment**

<b>Line</b>	<b>Description</b>	<b><u>PNG</u></b>	<b><u>PGC</u></b>	<b><u>Combined</u></b>
<b><u>No.</u></b>		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	Per Books Utilities & Fuel Used in Company Operations	\$ 2,424,797	\$ 514,104	\$ 2,938,901
2	Adjustment - Amount Recoverable as gas costs	<u>\$ (145,160)</u>	<u>\$ (16,125)</u>	<u>\$ (161,285)</u>
3	HTY Adjusted Utilities & Fuel Used in Company Operations (Ln 1 + Ln2)	\$ 2,279,637	\$ 497,979	\$ 2,777,616
4	FTY Percentage	3.05%	3.05%	3.05%
5	FTY Adjustment for Utilities & Fuel Used in Company Operations (Ln 3 x Ln 4)	\$ 69,617	\$ 15,208	\$ 84,825
6	FTY Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
7	FTY Adjusted Utilities & Fuel Used in Company Operations (Ln 3 + Ln 5 + Ln 6 )	\$ 2,349,254	\$ 513,186	\$ 2,862,441
8	FPFTY Percentage	3.05%	3.05%	3.05%
9	FPFTY Adjustment for Utilities & Fuel Used in Company Operations (Ln 7 x Ln 8)	\$ 71,743	\$ 15,672	\$ 87,415
10	FPFTY Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
11	FPFTY Adjusted Utilities & Fuel Used in Company Operations (Ln 7 + Ln 9 + Ln 10)	\$ 2,420,997	\$ 528,858	\$ 2,949,856

**Peoples Natural Gas Company LLC**  
**Advertising Adjustment**

<b>Line</b>	<b>Description</b>	<b><u>PNG</u></b>	<b><u>PGC</u></b>	<b><u>Combined</u></b>
<b><u>No.</u></b>		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	Per Books Public Relations Expense	\$ 1,413,159	\$ 102,979	\$ 1,516,137
2	HTY Adjustments	<u>\$ (166,973)</u>	<u>\$ (12,168)</u>	<u>\$ (179,141)</u>
3	HTY Expense (Ln 1 + Ln 2)	\$ 1,246,186	\$ 90,811	\$ 1,336,997
4	FTY Percentage	3.20%	3.20%	3.20%
5	FTY Adjustment for Public Relations Expense (Ln 3 x Ln 4)	<u>\$ 39,878</u>	<u>\$ 2,906</u>	<u>\$ 42,784</u>
6	FTY Adjusted Public Relations Expense (Ln 3 + Ln 5)	\$ 1,286,064	\$ 93,717	\$ 1,379,781
7	FPFTY Percentage	3.20%	3.20%	3.20%
8	FPFTY Adjustment for Public Relations (Ln 6 x Ln 7)	<u>\$ 41,154</u>	<u>\$ 2,999</u>	<u>\$ 44,153</u>
9	FPFTY Adjusted Public Relations Expenses (Ln 6 + Ln 8)	\$ 1,327,218	\$ 96,716	\$ 1,423,934

Refer to Exhibit No. 4, Schedule No. 4 for Public Relations details

**Peoples Natural Gas Company LLC  
Fleet Maintenance & Fuel Adjustment**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	Per Books Fleet Expenses	\$ 864,407	\$ 234,703	\$ 1,099,110
2	FTY Percentage	3.20%	3.20%	3.20%
3	FTY Adjustment for Fleet Expenses (Ln1 x Ln 2)	<u>\$ 27,626</u>	<u>\$ 7,501</u>	<u>\$ 35,127</u>
4	FTY Adjusted Fleet Expenses (Ln 1 + Ln 3)	\$ 892,033	\$ 242,204	\$ 1,134,237
5	FPFTY Percentage	3.20%	3.20%	3.20%
6	FPFTY Adjustment for Fleet Expenses (Ln 4 x Ln 5)	<u>\$ 28,509</u>	<u>\$ 7,741</u>	<u>\$ 36,250</u>
7	FPFTY Adjusted Fleet Expenses (Ln 4 + Ln 6)	\$ 920,541	\$ 249,945	\$ 1,170,486

**Peoples Natural Gas Company LLC  
Materials & Supplies Adjustment**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	Gross Materials & Supplies Expenses	9,113,593	\$ 1,345,557	\$ 10,459,149
2	Less: Capitalization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
1	Per Books Materials & Supplies	\$ 9,113,593	\$ 1,345,557	\$ 10,459,149
2	FTY Percentage	2.94%	2.94%	2.94%
3	FTY Percentage Adjustment for Materials & Supplies (Ln 1 x Ln 2)	\$ 268,144	\$ 39,590	\$ 307,733
4	FTY Adjustment for Materials & Supplies	<u>\$ 668,453</u>	<u>\$ 74,273</u>	<u>\$ 742,725</u>
5	FTY Adjusted Materials & Supplies (Ln 1 + Ln 2 + Ln 3)	\$ 10,050,189	\$ 1,459,419	\$ 11,509,608
6	FPFTY Percentage	2.94%	2.94%	2.94%
7	FPFTY Adjustment for Materials & Supplies (Ln 5 x Ln 6)	<u>\$ 295,701</u>	<u>\$ 42,940</u>	<u>\$ 338,640</u>
8	FPFTY Adjusted Materials & Supplies (Ln 5 + Ln 7)	\$ 10,345,890	\$ 1,502,358	\$ 11,848,248

**Peoples Natural Gas Company LLC  
Other O&M Adjustment**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	Per Books Other Expenses	\$ 13,594,781	\$ 1,370,718	\$ 14,965,499
2	HTY Other Expense Adjustment	\$ -	\$ -	\$ -
3	HTY Adjusted Other Expenses (Ln 1 + Ln 2)	<u>\$ 13,594,781</u>	<u>\$ 1,370,718</u>	<u>\$ 14,965,499</u>
4	FTY Percentage	2.94%	2.94%	2.94%
5	FTY Adjustment for Other Expenses (Ln 3 x Ln 4)	\$ 399,991	\$ 40,330	\$ 440,321
6	FTY Adjustment	<u>\$ -</u>	<u>\$ (138,125)</u>	<u>\$ (138,125)</u>
7	FTY Adjusted Other Expenses (Ln 3 + Ln 5 + Ln 6)	\$ 13,994,772	\$ 1,272,922	\$ 15,267,695
8	FPFTY Percentage	2.94%	2.94%	2.94%
9	FPFTY Adjustment for Other Expenses (Ln 7 x Ln 8)	\$ 411,760	\$ 37,452	\$ 449,212
10	FPFTY Adjustment	<u>\$ 7,259,693</u>	<u>\$ 720,294</u>	<u>\$ 7,979,987</u>
11	FPFTY Adjusted Other Expenses (Ln 7 + Ln 9 + Ln 10)	\$ 21,666,225	\$ 2,030,669	\$ 23,696,895

**Peoples Natural Gas Company LLC**  
**Debt Issuance Costs Expense**

<b><u>Line</u></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>
1		Annual Revolver Debt Issuance Costs	\$ 376,260	\$ 28,111	\$ 404,371
2		Proportion that is Recovered in O&M Claim	100%	100%	100%
3		Total Revolver Debt Issuance Costs (Ln 1 x Ln 2)	\$ 376,260	\$ 28,111	\$ 404,371
4		Unamortized Balance of Previous Revolver	\$ -	\$ -	\$ -
5		Total Debt Issuance Costs to be amortized (Ln 3 + Ln 4)	\$ 376,260	\$ 28,111	\$ 404,371

**Peoples Natural Gas Company LLC**  
**Payment Processing Fee Expense**

<b>Line No.</b>	<b>Description</b>	<b>PNG (1)</b>	<b>PGC (2)</b>	<b>Combined (3)</b>
1	Per Books Payment Processing Expenses	\$ 1,451,959	\$ -	\$ 1,451,959
2	HTY Peoples Gas Adoption	\$ -	\$ 124,419	\$ 124,419 <i>see below</i>
3	HTY Adjustment	\$ -	\$ -	\$ -
4	HTY Adjusted Payment Processing Expenses (Ln 1 + Ln 2)	<u>\$ 1,451,959</u>	<u>\$ 124,419</u>	<u>\$ 1,576,378</u>
4	FTY Percentage	7.82%	7.82%	7.82% (1)
5	FTY Adjustment for Payment Processing Expenses (Ln 3 x Ln 4)	\$ 113,543	\$ 9,730	\$ 123,273
6	FTY Adjustment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
7	FTY Adjusted Payment Processing Expenses (Ln 3 + Ln 5 + Ln 6)	<u>\$ 1,565,502</u>	<u>\$ 134,148</u>	<u>\$ 1,699,650</u>
8	FPFTY Percentage	7.82%	7.82%	7.82%
9	FPFTY Adjustment for Payment Processing Expenses (Ln 7 x Ln 8)	\$ 122,422	\$ 10,490	\$ 132,913
10	FPFTY Adjustment	<u>\$ 168,792</u>	<u>\$ 14,463.86</u>	<u>\$ 183,256</u>
11	FPFTY Adjusted Payment Processing Expenses (Ln 7 + Ln 9 + Ln 10)	<u>\$ 1,856,717</u>	<u>\$ 159,102</u>	<u>\$ 2,015,819</u>
12	<u>PGC Adoption Estimate</u>			
13	PNG HTY Average Monthly Payments	88,896		
14	PNG HTY Average Number of Customers (Res. & Comm)	<u>636,247</u>		
15	Percentage Adoption	14.0%		
16	x PGC HTY Average Number of Customers (Res. & Comm)	63,317		
17	PGC Projected # of Payments - Monthly	8,847		
18	Net fee per Payment	<u>\$ 1.17</u>		
19	PGC Adoption Adjustment-Monthly	\$ 10,368		
20	PGC Adoption Adjustment-Annual	\$ 124,419		

**Notes**

(1) Growth rate based upon percentage increase for the twelve-months ended (TME) August 31, 2023 as compared to the TME August 31, 2022.

**Peoples Natural Gas Company LLC**  
**Rate Case Adjustment**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	Consulting Services	\$ 372,000	\$ 372,000	\$ 744,000
2	Legal Fees	600,000	600,000	1,200,000
3	Advertising - Rate Case	40,500	40,500	81,000
4	Miscellaneous, Supplies, Courier, etc.	12,500	12,500	25,000
5	Travel	6,000	6,000	12,000
6	Total Rate Case Expense	<u>\$ 1,031,000</u>	<u>\$ 1,031,000</u>	<u>\$ 2,062,000</u>
7	Years to Amortize Expense	2	2	2
8	Adjustment to Normalize Expense - FTY	<u>\$ 515,500</u>	<u>\$ 515,500</u>	<u>\$ 1,031,000</u>

**Peoples Natural Gas Company LLC  
Uncollectible Accounts Expense Adjustment**

<b>Line No.</b>		<b>HTY PNG (1)</b>	<b>FTY PNG (2)</b>	<b>FPFTY PNG (3)</b>	<b>HTY PGC (1)</b>	<b>FTY PGC (2)</b>	<b>FPFTY PGC (3)</b>	
<b><u>Uncollectible Accounts Normalization:</u></b>								
Residential								
1	Normalized/Annualized Residential Revenues	\$ 501,297,951	\$ 522,031,019	\$ 522,229,671	\$ 60,353,671	\$ 62,035,563	\$ 62,170,120	A
2	3 year average uncollectible rate	2.20%	2.20%	2.20%	2.20%	2.20%	2.20%	B
3	Annualized Residential Uncollectible Expense (Ln 1 x Ln 2)	\$ 11,028,555	\$ 11,484,682	\$ 11,489,053	\$ 1,327,781	\$ 1,364,782	\$ 1,367,743	
Commercial								
4	Normalized/Annualized Commercial Revenues	\$ 160,027,375	\$ 159,365,932	\$ 161,221,757	\$ 19,955,987	\$ 19,973,617	\$ 19,996,167	A
5	3 year average uncollectible rate	0.35%	0.35%	0.35%	1.05%	1.05%	1.05%	B
6	Annualized Commercial Uncollectible Expense (Ln 4 x Ln 5)	\$ 556,879	\$ 554,578	\$ 561,036	\$ 209,960	\$ 210,145	\$ 210,382	
7	R&C uncollectible expense (Ln 3 + Ln 6)	\$ 11,585,434	\$ 12,039,260	\$ 12,050,089	\$ 1,537,740	\$ 1,574,928	\$ 1,578,125	
Industrial								
8	Annualized Industrial Revenues	\$ 44,536,295	\$ 46,333,057	\$ 47,452,045	\$ 5,789,073	\$ 5,934,086	\$ 5,946,123	A
9	3 year average uncollectible rate	0.02%	0.02%	0.02%	0.00%	0.00%	0.00%	B
10	Annualized Industrial Uncollectible Expense (Ln 8 x Ln 9)	\$ 6,858	\$ 7,135	\$ 7,307	\$ -	\$ -	\$ -	
11	All Classes uncollectible expense (Ln 7 + Ln 10)	\$ 11,592,293	\$ 12,046,395	\$ 12,057,396	\$ 1,537,740	\$ 1,574,928	\$ 1,578,125	
12	Adjustments			\$ -			\$ -	
13	Total Uncollectible Expense	\$ 11,592,293	\$ 12,046,395	\$ 12,057,396	\$ 1,537,740	\$ 1,574,928	\$ 1,578,125	
14	Per Books Uncollectible Expense	\$ 13,030,674	\$ 11,592,293	\$ 12,046,395	\$ 1,487,901	\$ 1,537,740	\$ 1,574,928	
15	<b>Uncollectible Accounts Normalization Adjustment (Ln 12 - Ln 11)</b>	<b>\$ (1,438,381)</b>	<b>\$ 454,102</b>	<b>\$ 11,001</b>	<b>\$ 49,839</b>	<b>\$ 37,187</b>	<b>\$ 3,198</b>	

**Peoples Natural Gas Company LLC  
Universal Service Program & Supplier Choice Rider Adjustment**

<b>Line No.</b>	<b>Description</b>	<b><u>PNG</u> (1)</b>	<b><u>PGC</u> (2)</b>	<b><u>Combined</u> (3)</b>
1	HTY USP/SCR Rider Expense Level per Books	\$ 11,560,342	\$ 1,330,660	\$ 12,891,002
2	HTY Adjustment	\$ 475,235	\$ (152,829)	\$ 322,405
3	HTY Adjusted USP/SCR Net Expense (Ln 1 + Ln 2)	<u>\$ 12,035,577</u>	<u>\$ 1,177,830</u>	<u>\$ 13,213,408</u>
4	FTY Adjustment	<u>\$(12,035,577)</u>	<u>\$(1,177,830)</u>	<u>\$(13,213,408)</u>
5	FTY Adjusted USP/SCR Rider Expense (Ln 3 + Ln 4)			\$ -
6	FPFTY Adjustment	\$ -	\$ -	\$ -
7	FPFTY Adjusted USP/SCR Rider Expense (Ln 5 + Ln 6)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Refer to Exhibit No. 3, Schedule 15, Attachment N

**Peoples Natural Gas Company LLC  
Customer Deposits Adjustment**

<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><u>Reference</u></b>
			<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	
1		Average Customer Balance	\$ 3,453,157	\$ 612,595	\$ 4,065,751	Exhibit 19, RR-17
2		Interest Rate to be applied in 2023	7%	7%	7%	
3		Interest on Customer Deposits at Current Rates	<u>\$ 241,721</u>	<u>\$ 42,882</u>	<u>\$ 284,603</u>	

**Peoples Natural Gas Company LLC  
Consumer Price Index**

	CPI
FTY Inflation Rate	3.2000%
FPTY Inflation Rate	3.2000%

Note: Represents the All Urban Consumers (CPI-U) Rate for the twelve months ended July 2023.

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

20. Supply detailed calculations of amortization of rate case expense, including supporting data for outside services rendered. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense), the items comprising the actual expenses of prior rate cases and the unamortized balances.

\* \* \* \* \*

There are no unamortized prior rate case expenses. Please refer to Exhibit No. 4, Schedule 1 for the projected costs of this case.

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

21. Submit detailed computation of adjustments to operating expenses for salary, wage and fringe benefit increases (union and non-union merit, progression, promotion and general) granted during the test year and six months subsequent to the test year. Supply data showing for the test year:
- a. Actual payroll expense (regular and overtime separately) by categories of operating expenses, i.e., maintenance, operating transmission, distribution, other.
  - b. Date, percentage increase, and annual amount of each general payroll increase during the test year.
  - c. Dates and annual amounts of merit increases or management salary adjustments.
  - d. Total annual payroll increases in the test year.
  - e. Proof that the actual payroll plus the increases equal the payroll expense claimed in the supporting data (by categories of expenses).
  - f. Detailed list of employee benefits and cost thereof for union and non-union personnel. Any specific benefits for executives and officers should also be included, and cost thereof.
  - g. Support the annualized pension cost figures.
    - i. State whether these figures include any unfunded pension costs. Explain.
    - ii. Provide latest actuarial study used for determining pension accrual rates.
  - h. Submit a schedule showing any deferred income and consultant fee to corporate officers or employees.

\* \* \* \* \*

**Combined Response:**

- a.) Refer to page 3 for details.
- b.) UWUA, Local 612. Under the terms of the agreement, a 2.75% wage increase was granted to hourly personnel in November 2022 resulting in an estimated annual increase of \$2,213,776.
- IBEW, Local 29. Under the terms of the agreement, a 3.0% wage increase was granted to hourly personnel in January 2023 resulting in an estimated annual increase of \$48,134.
- USW, Local 1324-26. Under the terms of the agreement, a 3.5% wage increase was granted to hourly personnel in March 2023 resulting in an estimated annual increase of \$196,723.
- c.) The average salary merit increase granted in April 2023 was 3.0% resulting in an estimated annual increase of \$1,307,058.
- d.) The total estimated annual payroll increases for the Historic Test Year were \$3,765,692.
- e.) Total Labor (includes APIP/Incentive Compensation and new employees)

1 Per books Twelve Months Ended August 31, 2023	\$ 62,004,239
2 Adjustments - HTY	\$ 5,813,209
3 Normalized August 31, 2023	<u>\$ 67,817,447</u>
4 Adjustments - FTY ( Exhibit 4, Schedule 1)	\$ 4,009,322
5 Normalized August 31, 2024 ( Ln 3 + Ln 4)	<u>\$ 71,826,769</u>
6 Adjustments - FPFTY (Exhibit 4, Schedule 1)	\$ 3,260,836
7 Normalized August 31, 2025 ( Ln 5 + Ln 6)	<u>\$ 75,087,605</u>

- f.) Refer to RR 24 and Exhibit 4, Schedule 1
- g.) Refer to Exhibit 19, RR- 38
- h.) There are no deferred income or consultant fees paid to corporate officers or employees.

<u>Category</u>	<u>TME August 31, 2023</u>	
Natural Gas Production		
Operations Expense	\$ 1,381,599	
Maintenance Expense	\$ 1,798,354	
		\$ 3,179,953
Gas Supply Expense		
Operations Expense		\$ 870,842
Underground Storage Expense		
Operations Expense	\$ 971,262	
Maintenance Expense	\$ 224,606	
		\$ 1,195,868
Transmission		
Operations Expense	\$ 1,363,228	
Maintenance Expense	\$ 2,142,818	
		\$ 3,506,046
Distribution		
Operations Expense	\$ 19,851,603	
Maintenance Expense	\$ 17,042,225	
		\$ 36,893,829
Customer Accounts Expense		\$ 8,424,120
Customer Service and Information Expense		\$ 295,651
Sales Expense		\$ 379,997
Administration & General Expense		
Operations Expense	\$ 432,043	
Maintenance Expense	\$ 2,761	
		\$ 434,804
Total Labor Charged to O&M		\$ 55,181,109
Total Labor Charged to Merchandising & Jobbing		
Total Labor Charged to Capital Accounts and other Clearing Accounts		\$ 62,612,831
Total Labor		<u>\$ 117,793,940</u>

Note: neither Uniform System of Accounts or Company records distinguish between regular and overtime.

**Peoples Natural Gas Division:**

- a.) Refer to page 5 for details.
- b.) UWUA, Local 612. Under the terms of the agreement, a 2.75% wage increase was granted to hourly personnel in November 2022 resulting in an estimated annual increase of \$1,985,408.
- IBEW, Local 29. Under the terms of the agreement, a 3.0% wage increase was granted to hourly personnel in January 2023 resulting in an estimated annual increase of \$44,574.
- USW, Local 1324-26. Under the terms of the agreement, a 3.5% wage increase was granted to hourly personnel in March 2023 resulting in an estimated annual increase of \$181,972.
- c.) The average salary merit increase granted in April 2023 was 3.0% resulting in an estimated annual increase of \$1,168,547.
- d.) The total estimated annual payroll increases for the Historic Test Year were \$1,307,058.
- e.) Total Labor (includes APIP/Incentive Compensation and new employees)

1 Per books Twelve Months Ended August 31, 2023	\$ 52,043,443
2 Adjustments - HTY	\$ (1,248,821)
3 Normalized August 31, 2023	<u>\$ 50,794,622</u>
4 Adjustments - FTY ( Exhibit 4, Schedule 1)	\$ 3,429,396
5 Normalized August 31, 2024 ( Ln 3 + Ln 4)	<u>\$ 54,224,018</u>
6 Adjustments - FPFTY (Exhibit 4, Schedule 1)	\$ 2,771,543
7 Normalized August 31, 2025 ( Ln 5 + Ln 6)	<u>\$ 56,995,561</u>

- f.) Refer to RR 24 and Exhibit 4, Schedule 1
- g.) Refer to Exhibit 19, RR- 38
- h.) There are no deferred income or consultant fees paid to corporate officers or employees.

<u>Category</u>	<u>TME August 31, 2023</u>	
Natural Gas Production		
Operations Expense	\$ 1,381,014	
Maintenance Expense	\$ 1,796,653	
		\$ 3,177,667
Gas Supply Expense		
Operations Expense		\$ 596,166
Underground Storage Expense		
Operations Expense	\$ 288,806	
Maintenance Expense	\$ 133,042	
		\$ 421,848
Transmission		
Operations Expense	\$ 631,016	
Maintenance Expense	\$ 1,679,693	
		\$ 2,310,709
Distribution		
Operations Expense	\$ 16,956,648	
Maintenance Expense	\$ 14,312,817	
		\$ 31,269,464
Customer Accounts Expense		\$ 7,207,890
Customer Service and Information Expense		\$ 253,380
Sales Expense		\$ 324,089
Administration & General Expense		
Operations Expense	\$ 9,610	
Maintenance Expense	\$ 1,604	
		\$ 11,214
Total Labor Charged to O&M		\$ 45,572,427
Total Labor Charged to Merchandising & Jobbing		
Total Labor Charged to Capital Accounts and other Clearing Accounts		\$ 56,269,841
Total Labor		\$ 101,842,268

Note: neither Uniform System of Accounts or Company records distinguish between regular and overtime.

**Peoples Gas Division:**

- a.) Refer to page 7 for details.
- b.) UWUA, Local 612. Under the terms of the agreement, a 2.75% wage increase was granted to hourly personnel in November 2022 resulting in an estimated annual increase of \$228,368.
- IBEW, Local 29. Under the terms of the agreement, a 3.0% wage increase was granted to hourly personnel in January 2023 resulting in an estimated annual increase of \$3,560.
- USW, Local 1324-26. Under the terms of the agreement, a 3.5% wage increase was granted to hourly personnel in March 2023 resulting in an estimated annual increase of \$14,751.
- c.) The average salary merit increase granted in April 2023 was 3.0% resulting in an estimated annual increase of \$138,512.
- d.) The total estimated annual payroll increases for the Historic Test Year were \$385,191.
- e.) Total Labor (includes APIP/Incentive Compensation and new employees)

1 Per books Twelve Months Ended August 31, 2023	\$ 9,960,796
2 Adjustments - HTY	<u>\$ 7,062,030</u>
3 Normalized August 31, 2023	<u>\$ 17,022,826</u>
4 Adjustments - FTY ( Exhibit 4, Schedule 1)	<u>\$ 579,926</u>
5 Normalized August 31, 2024 ( Ln 3 + Ln 4)	<u>\$ 17,602,751</u>
6 Adjustments - FPFTY (Exhibit 4, Schedule 1)	<u>\$ 489,293</u>
7 Normalized August 31, 2025 ( Ln 5 + Ln 6)	<u>\$ 18,092,044</u>

- f.) Refer to RR 24 and Exhibit 4, Schedule 1
- g.) Refer to Exhibit 19, RR- 38
- h.) There are no deferred income or consultant fees paid to corporate officers or employees.

Category	TME August 31, 2023	
Natural Gas Production		
Operations Expense	\$ 585	
Maintenance Expense	\$ 1,701	
		\$ 2,286
Gas Supply Expense		
Operations Expense		\$ 274,676
Underground Storage Expense		
Operations Expense	\$ 682,456	
Maintenance Expense	\$ 91,564	
		\$ 774,020
Transmission		
Operations Expense	\$ 732,212	
Maintenance Expense	\$ 463,125	
		\$ 1,195,337
Distribution		
Operations Expense	\$ 2,894,956	
Maintenance Expense	\$ 2,729,409	
		\$ 5,624,365
Customer Accounts Expense		\$ 1,216,229
Customer Service and Information Expense		\$ 42,271
Sales Expense		\$ 55,908
Administration & General Expense		
Operations Expense	\$ 422,433	
Maintenance Expense	\$ 1,157	
		\$ 423,590
Total Labor Charged to O&M		\$ 9,608,682
Total Labor Charged to Merchandising & Jobbing		
Total Labor Charged to Capital Accounts and other Clearing Accounts		\$ 6,342,990
Total Labor		\$ 15,951,672

Note: neither Uniform System of Accounts or Company records distinguish between regular and overtime.

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

25. Submit details of expenditures for advertising (National and Institutional and Local media). Provide a schedule of advertising expense by major media categories for the test year and the prior two comparable years with respect to:
- a. Public health and safety
  - b. Conservation of energy
  - c. Explanation of Billing Practices, Rates, etc.
  - d. Provision of factual and objective data programs in educational institutions
  - e. Other advertising programs
  - f. Total advertising expense

\* \* \* \* \*

See page 2.

**Peoples Natural Gas Company LLC  
Expenditures for Advertising  
Twelve Months Ended August 31**

<b>Peoples</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Digital Media</b>			
Public health and safety	\$ 300	\$ -	\$ -
Conservation of energy	12,450	7,807	-
Explanation of Billing Practices, Rates, etc.	-	-	-
Other advertising programs	222,091	216,388	144,488
<b>TOTAL DIGITAL MEDIA</b>	<b>234,841</b>	<b>224,195</b>	<b>144,488</b>
<b>Creative Production/Ad Creation</b>			
Public health and safety	279,413	41,480	32,617
Conservation of energy	62,495	79,921	-
Explanation of Billing Practices, Rates, etc.	18,891	123,255	-
Other advertising programs	52,455	93,661	20,710
<b>TOTAL CREATIVE PRODUCTION/AD CREAT</b>	<b>413,254</b>	<b>338,317</b>	<b>53,327</b>
<b>Traditional Broadcast</b>			
Public health and safety	-	4,500	-
Conservation of energy	7,500	6,800	-
Explanation of Billing Practices, Rates, etc.	69,308	-	-
Other advertising programs-Community	4,300	21,500	4,400
<b>TOTAL TRADITIONAL BROADCAST</b>	<b>81,108</b>	<b>32,800</b>	<b>4,400</b>
<b>Print</b>			
Public health and safety	-	78,026	59,210
Conservation of energy	25,018	3,942	2,903
Explanation of Billing Practices, Rates, etc.	208,665	14,907	51,143
Other advertising programs	68,485	39,915	4,200
<b>TOTAL PRINT</b>	<b>302,167</b>	<b>136,790</b>	<b>117,457</b>
<b>PR Firm</b>			
Public health and safety	-	100	-
Conservation of energy	2,850	1,300	-
Explanation of Billing Practices, Rates, etc.	21,350	19,017	90,498
Other advertising programs	2,080,898	2,148,413	1,370,197
<b>TOTAL PR FIRM</b>	<b>2,105,098</b>	<b>2,168,830</b>	<b>1,460,695</b>
<b>Other</b>			
Public health and safety	250,500	433,608	150,808
Conservation of energy	-	1,413	3,500
Explanation of Billing Practices, Rates, etc.	1,760,793	1,668,965	1,165,063
Other advertising programs	69,605	44,427	50,826
<b>TOTAL OTHER EXPENSES</b>	<b>2,080,898</b>	<b>2,148,413</b>	<b>1,370,197</b>
<b>TOTAL EXPENDITURES BY PEOPLES</b>	<b>5,217,365</b>	<b>5,049,343</b>	<b>3,150,563</b>
<b>Less: HTY Adjustments</b>		(125,001)	135,981
<b>HTY Actual</b>	<b>\$ 5,217,365</b>	<b>\$ 4,924,342</b>	<b>\$ 3,286,545</b>

The 2023 results reflect the classification of costs pursuant to the 2024 advertising campaigns.

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

29. Submit details of information covering research and development expenditures, including major projects within the company and forecasted company programs.

\* \* \* \* \*

There are no research and development expenditures in the historic test year nor forecasted in the future test year.

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

33. Provide a labor productivity schedule.

\* \* \* \* \*

**PNG**

	12/31/2020	12/31/2021	12/31/2022	TME 8/31/2023
<b>(S Thousands)</b>				
Labor Charged to Expense	\$ 74,563	\$ 75,141	\$ 76,869	\$ 77,961
Distribution Maintenance Expense	\$ 37,637	\$ 38,161	\$ 39,876	\$ 40,937
Gross Utility Plant	\$ 2,265,341	\$ 2,501,418	\$ 2,804,280	\$ 3,053,175
Customers	636,217	636,735	639,227	632,496
<b>Rate Per Customer</b>				
Labor Charged to Expense	\$ 0.12	\$ 0.12	\$ 0.12	\$ 0.12
Distribution Maintenance Expense	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.06
Utility Plant	\$ 3.56	\$ 3.93	\$ 4.39	\$ 4.83

**PGC**

	12/31/2020	12/31/2021	12/31/2022	TME 8/31/2023
<b>(S Thousands)</b>				
Labor Charged to Expense	\$ 11,963	\$ 11,989	\$ 12,480	\$ 12,414
Distribution Maintenance Expense	\$ 4,467	\$ 4,464	\$ 5,317	\$ 5,303
Gross Utility Plant	\$ 270,288	\$ 288,419	\$ 310,625	\$ 325,413
Customers	62,155	62,326	62,783	62,907
<b>Rate Per Customer</b>				
Labor Charged to Expense	\$ 0.19	\$ 0.19	\$ 0.20	\$ 0.20
Distribution Maintenance Expense	\$ 0.07	\$ 0.07	\$ 0.08	\$ 0.08
Gross Utility Plant	\$ 4.35	\$ 4.63	\$ 4.95	\$ 5.17

**Combined**

	12/31/2020	12/31/2021	12/31/2022	TME 8/31/2023
<b>(S Thousands)</b>				
Labor Charged to Expense	\$ 86,526	\$ 87,130	\$ 89,348	\$ 90,375
Distribution Maintenance Expense	\$ 42,104	\$ 42,625	\$ 45,193	\$ 46,240
Gross Utility Plant	\$ 2,535,629	\$ 2,789,837	\$ 3,114,904	\$ 3,378,588
Customers	698,372	699,061	702,010	695,403
<b>Rate Per Customer</b>				
Labor Charged to Expense	\$ 0.12	\$ 0.12	\$ 0.13	\$ 0.13
Distribution Maintenance Expense	\$ 0.06	\$ 0.06	\$ 0.06	\$ 0.07
Gross Utility Plant	\$ 3.63	\$ 3.99	\$ 4.44	\$ 4.86

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

22. Supply an exhibit showing an analysis, by functional accounts, of the charges by affiliates (Service Corporations, etc.) for services rendered included in the operating expenses of the filing company for the test year and for the 12-month period ended prior to the test year:
- a. Supply a copy of contracts, if applicable.
  - b. Explain the nature of the services provided.
  - c. Explain basis on which charges are made.
  - d. If charges allocated, identify allocation factors used.
  - e. Supply the components and amounts comprising the expense in this account.
  - f. Provide details of initial source of charge and reason thereof.

\* \* \* \* \*

Response:

- a. Refer to Exhibit 19, Schedule RR-51 for copies of the applicable contracts.
- b. The contracts referenced in response (a) describe the nature of services provided by Peoples Natural Gas Company LLC to Peoples Gas Company LLC for services related to gas operations in “Second Amended Operational Service Agreement” and provision of various administrative and management services by PNG Companies LLC to Peoples Natural Gas Company LLC and Peoples Gas Company LLC. The agreement for the provision of various administrative and management services by PNG Companies (PNG Service Agreement) identifies services and descriptions in Attachment 1 of Exhibit B. The agreement for the provision of operational services with other affiliates (Operational Agreement) identifies services and descriptions in Attachment A of Exhibit II.
- c. Attachment 1 of Exhibit B in the PNG Service Agreement describes the basis of which charges are made to Peoples Natural Gas Company LLC and Peoples Gas Company LLC. Attachment A of Exhibit II in the Operational Agreement describes the basis of which charges are made to the various companies.
- d. See response to (c) above.
- e. Refer to Attachment 1
- f. Refer to Exhibit 19, Schedule RR-51 for copies of the applicable contracts

## Peoples Natural Gas Company LLC

53.53.III.A.22

Attachment 1

Essential Utilities Inc to PNG Companies LLC

Service Provided	Twelve Months Ended August 31, 2023			Twelve Months Ended August 31, 2022		
	<u>Peoples</u>	<u>Peoples Gas</u>	<u>Total</u>	<u>Peoples</u>	<u>Peoples Gas</u>	<u>Total</u>
	<u>Natural Gas</u>	<u>Division</u>		<u>Natural Gas</u>	<u>Division</u>	
Accounting - Fixed Assets	\$ 112,842	\$ -	\$ 112,842	\$ 79,353	\$ 7,243	\$ 86,596
Accounting - General	1,048,044	136,944	1,184,988	1,002,600	124,021	1,126,621
Auditing	499,472	50,108	549,580	508,540	44,621	553,161
Budgets & Financial Strategy	2,774,034	278,299	3,052,333	2,383,336	208,988	2,592,324
Business Operations - Fleet	312,051	55,411	367,462	125,699	22,541	148,240
Community Relations	782,297	77,647	859,944	326,779	32,428	359,207
Customer Relations	122,621	12,268	134,889	-	-	-
Customer Services - Billing	57,500	5,701	63,201	-	-	-
Customer Services - Call Center	333,334	33,049	366,383	-	-	-
Essential Utilities Inc to PNG Companies LLC Invo	(338,903)	(35,465)	(374,368)	-	-	-
Executive	3,064,624	307,452	3,372,076	3,530,348	310,546	3,840,894
Human Resources	2,265,425	286,860	2,552,285	936,295	125,008	1,061,303
Information Technology - Applications	916,866	103,143	1,020,009	700,617	81,089	781,706
Information Technology - Telecommunications	63,592	7,759	71,351	44,429	5,421	49,850
Information Technology-Applications	130,169	16,483	146,652	39,944	5,292	45,236
Information Technology-Cyber Security	729,399	83,248	812,647	221,846	25,705	247,551
Legal	1,269,287	127,338	1,396,625	1,080,618	94,814	1,175,432
Operations - Compliance	-	-	-	19,865	3,405	23,270
Operations - Construction Management	49,751	3,920	53,671	237,740	18,730	256,470
Rates & Regulatory Affairs	214,922	25,201	240,123	212,687	25,922	238,609
Safety & Training	335,369	45,252	380,621	261,591	38,182	299,773
Sales & Marketing	749,622	52,605	802,227	527,998	79,927	607,925
Sales & Marketing - Large Volume	-	-	-	85	7	92
Operations-Engineering, Field Services, Other	272,506	-	272,506	150,618	-	150,618
Supply Chain - Purchasing	215,673	14,988	230,661	205,687	10,025	215,712
Tax Accounting	940,822	80,685	1,021,507	716,681	98,329	815,010
Treasury and Cash Management	1,171,884	122,337	1,294,221	394,250	41,157	435,407
	<u>\$ 18,093,203</u>	<u>\$ 1,891,233</u>	<u>\$ 19,984,436</u>	<u>\$ 13,707,606</u>	<u>\$ 1,403,401</u>	<u>\$ 15,111,007</u>

PNG Companies LLC

Service Provided	Natural Gas			Peoples Gas		
	<u>Division</u>	<u>Division</u>	<u>Total</u>	<u>Division</u>	<u>Division</u>	<u>Total</u>
	Accounting - Accounts Payable	\$ 687,386	\$ 136,384	\$ 823,770	\$ 410,065	\$ 86,621
Accounting - Fixed Assets	540,834	42,035	582,869	346,079	33,023	379,102
Accounting - General	1,479,289	191,893	1,671,182	1,849,332	228,222	2,077,554
Auditing	14,785	1,276	16,061	43,744	3,804	47,548
Budgets & Financial Strategy	534,283	53,863	588,146	498,926	44,053	542,979
Business Operations - Facilities	359,688	78,254	437,942	484,643	99,429	584,072
Business Operations - Fleet	352,326	62,517	414,843	272,904	48,958	321,862
Community Relations	229,117	22,923	252,040	833,120	83,386	916,506
Customer Relations	720,506	72,184	792,690	868,986	87,003	955,989
Customer Services - Billing	1,359,307	134,967	1,494,274	1,606,590	159,297	1,765,887
Customer Services - Call Center	5,719,853	567,862	6,287,715	5,927,532	587,807	6,515,339
Customer Services - Credit	722,398	71,724	794,122	621,301	61,601	682,902
Executive	2,996,292	289,557	3,285,849	3,534,794	307,701	3,842,495
Gas Control	1,288,617	289,593	1,578,210	1,190,321	268,343	1,458,664
Gas Supply - Local Production	460,191	205,282	665,473	398,216	177,936	576,152
Gas Supply - Planning	768,221	112,641	880,862	676,976	102,406	779,382
Gas Theft	78,363	7,780	86,143	70,976	7,037	78,013
Government Affairs	262,703	26,086	288,789	243,532	24,147	267,679
Human Resources	676,179	90,676	766,855	1,351,679	181,839	1,533,518

Volume I

Incentive	144,803	13,950	158,753	(75,831)	(7,305)	(83,136)
Information Technology - Applications	933,216	108,337	1,041,553	1,251,767	150,617	1,402,384
Information Technology - Telecommunications	1,408,887	154,709	1,563,596	1,533,017	180,090	1,713,107
Information Technology-Applications	901,006	114,004	1,015,010	792,167	113,337	905,504
Information Technology-Cyber Security	570,854	66,344	637,198	1,290,498	152,948	1,443,446
Land Management	589,885	34,725	624,610	517,163	36,440	553,603
Legal	153,995	13,607	167,602	156,032	13,554	169,586
Operations	1,094,909	113,705	1,208,614	847,217	93,153	940,370
Operations - Compliance	627,544	106,097	733,641	539,423	91,715	631,138
Operations - Construction Management	2,694,511	185,522	2,880,033	2,467,326	198,608	2,665,934
Operations - Engineering	404,141	23,781	427,922	365,425	25,865	391,290
Operations - Field Customer Service	2,712,903	269,406	2,982,309	2,648,187	262,560	2,910,747
Operations - Meter Management	700,058	69,510	769,568	651,925	64,992	716,917
Rates & Regulatory Affairs	1,937,133	201,148	2,138,281	1,608,379	171,827	1,780,206
Rates & Regulatory Affairs - Transportation Serv	306,037	44,841	350,878	271,033	40,989	312,022
Safety & Training	1,216,932	169,932	1,386,864	1,144,072	167,638	1,311,710
Sales & Marketing	275,872	10,957	286,829	81,530	12,287	93,817
Sales & Marketing - Large Volume	373,665	84,959	458,624	402,053	84,963	487,016
Sales & Marketing - Residential Sales	84,815	8,452	93,267	137,880	13,740	151,620
Sales & Marketing - Warranty	421,867	(16,516)	405,351	303,983	(25,346)	278,637
Supply Chain - Purchasing	576,286	28,900	605,186	649,731	31,178	680,909
Tax Accounting	24,081	2,065	26,146	333,907	46,944	380,851
Treasury and Cash Management	62,091	5,390	67,481	116,645	10,121	126,766
Operations - GIS Planning	934,628	157,547	1,092,175	886,793	214,919	1,101,712
Operations-Pipeline Integrity	416,448	70,419	486,867	398,831	67,812	466,643
	<u>\$ 38,816,905</u>	<u>\$ 4,499,288</u>	<u>\$ 43,316,193</u>	<u>\$ 40,548,869</u>	<u>\$ 4,806,259</u>	<u>\$ 45,355,128</u>

Peoples Natural Gas LLC to Peoples Gas LLC  
Field Operations Support

Peoples Gas

<u>Division</u>	<u>Total</u>
\$ 9,435,547	\$ 9,435,547

Peoples Gas

<u>Division</u>	<u>Total</u>
\$ 8,953,574	\$ 8,953,574

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

23. Describe costs relative to leasing equipment, computer rentals, and office space, including terms and conditions of the lease. State method for calculating monthly or annual payments.

\* \* \* \* \*

The Company does not currently have any costs related to leasing equipment or computers. The Company does have the following monthly costs related to leasing office space:

	<u>Monthly Rent payment per Lease</u>	<u>Sublease Income</u>	<u>Building Incentives</u>	<u>Allocated to Other Companies</u>	<u>Net Monthly Rent</u>
North Shore Headquarters	\$ 739,465.89 *	\$ (242,720.00)	\$(16,925.86)	\$ (10,431.89)	\$ 469,388.14
Grove City	\$ 3,500.00				\$ 3,500.00
Etna	\$ 34,166.67				\$ 34,166.67
Carnegie	\$ 900.00				\$ 900.00
	<u>\$ 778,032.56</u>	<u>\$ (242,720.00)</u>	<u>\$(16,925.86)</u>	<u>\$ (10,431.89)</u>	<u>\$ 507,954.81</u>

\*includes taxes and estimated CAM charges

The leases contain generally customary terms and conditions for office space rental. In addition to the specified lease payments, the lessee is also responsible for real estate taxes, insurance, and other miscellaneous assessments (CAM charges) during the lease term.

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

24. Submit detailed calculations (or best estimates) of the cost resulting from major storm damage.

\* \* \* \* \*

No major storm damage was suffered by the Peoples Natural Gas Company LLC in the Historic Test Year.

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

27. Prepare a detailed schedule for the test year showing types of social and service organization memberships paid for by the Company and the cost thereof.

\* \* \* \* \*

None.

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

28. Submit a schedule showing, by major components, the expenditures associated with Outside Services Employed, Regulatory Commission Expenses and Miscellaneous General Expenses, for the test year and prior two comparable years.

\* \* \* \* \*

**Peoples Natural Gas Company LLC**  
**Combined**  
**Exhibit No. 4, Schedule 11**  
**Outside Services, Regulatory Commission, and Miscellaneous General Expenses**  
**Twelve Months Ended August 31**

Description	2023	2022	2021
<b>OUTSIDE SERVICES EXPENSES</b>			
<b>Administrative and General - Outside Services</b>			
Accounting/Auditing Services	\$ 1,391,077	\$ 1,390,254	\$ 1,264,707
Consultant & Contractor Services	1,214,840	747,047	1,170,974
IT/Telecom Contractor Services	4,098,680	4,828,650	4,467,186
Legal Services	1,301,735	2,718,432	2,102,684
Professional/Temporary Labor	21,465	43,213	34,933
Security & Investigative Services	78,905	68,388	44,987
Testing Services	2,465	10,213	17,717
Training Services	53,765	42,452	185,408
Associated Companies	20,145,137	15,749,076	12,145,067
<b>TOTAL OUTSIDE SERVICES EXPENSES</b>	<b>\$ 28,308,069</b>	<b>\$ 25,597,725</b>	<b>\$ 21,433,663</b>
<b>REGULATORY COMMISSION EXPENSES</b>			
<b>Administrative and General - Regulatory Expenses</b>			
PUC Fees and Assessments	\$ (1,384,376)	\$ 2,250	\$ 140,180
<b>TOTAL REGULATORY COMMISSION EXPENSES</b>	<b>\$ (1,384,376)</b>	<b>\$ 2,250</b>	<b>\$ 140,180</b>
<b>MISCELLANEOUS GENERAL EXPENSES</b>			
<b>Administrative and General - Miscellaneous General Expense</b>			
Dues & Memberships - Industry, Professional, and Other	\$ 831,760	\$ (168,715)	\$ 912,060
<b>TOTAL MISCELLANEOUS GENERAL EXPENSES</b>	<b>\$ 831,760</b>	<b>\$ (168,715)</b>	<b>\$ 912,060</b>

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

31. Provide a detailed analysis of Special Services—Account 795.

\* \* \* \* \*

Peoples does not record expenses related to special services in Account 795. The Company records such expenses in Account 923. Refer to Exhibit No. 4, Schedule No. 11 (53.53 III.A.28) for an analysis of Account 923.

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

32. Provide a detailed analysis of Miscellaneous General Expense—Account No. 801.

\* \* \* \* \*

Peoples does not record expenses related to miscellaneous general expense in Account 801. The Company records such expenses in Account 930.2. Refer to Exhibit 4, Schedule No. 11 (53.53 III.A.28) for an analysis of Account 930.2.

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

30. Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the test year.

\* \* \* \* \*

The Company is not making a claim for Charitable expenses in this case.

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

34. List and explain all non-recurring abnormal or extraordinary expenses incurred in the test year which will not be present in future years.

\* \* \* \* \*

Known material non-recurring abnormal or extraordinary expenses are removed. Refer to Exhibit No. 4, Schedule 1 for the detail of all expense adjustments.

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

35. List and explain all expenses included in the test year which do not occur yearly but are of a nature that they do occur over an extended period of years. (e.g.— Non-yearly maintenance programs, etc.)

[Responses shall be submitted and identified as exhibits.]

\* \* \* \* \*

Refer to Exhibit No. 4, Schedule 1 for the detail of all expense adjustments.

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

36. Using the adjusted year's expenses under present rates as a base, give detail necessary for clarification of all expense adjustments. Give clarifying detail for any such adjustments that occur due to changes in accounting procedure, such as charging a particular expense to a different account than was used previously. Explain any extraordinary declines in expense due to such change of account use.

\* \* \* \* \*

Refer to Exhibit No. 4, Schedule 1 for the detail of all expense adjustments.

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

- (37) Indicate the expenses that are recorded in the test year, which are due to the placement in operating service of major plant additions or the removal of major plant from operating service, and estimate the expense that will be incurred on a full-year's operation.

\* \* \* \* \*

No expenses were recorded during the twelve months ended August 31, 2023 related to placement in service of major plant additions or removal of major plant from operating service.

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

38. Submit a statement of past and anticipated changes, since the previous rate case, in major accounting procedures.

\* \* \* \* \*

**Below are updates to GAAP accounting standards since the previous rate case through August 2023:**

Effective for annual reporting periods after 12/15/2018, Accounting Standards Update ASU 2017-12 Derivatives and Hedging (topic 815) – Targeted Improvements to Accounting for Hedging Activities.

Effective for annual reporting periods after 12/15/2020, Accounting Standards Update ASU 2016-02 Leases (Topic 842). Adopted March 16, 2020

Effective for annual reporting periods after 12/15/2020, Accounting Standards Update ASU 2018-01 Leases (Topic 842) - Land Easement Practical Expedient for Transition to topic 842. Adopted March 16, 2020

Effective for annual reporting periods after 12/15/2020, Accounting Standards Update ASU 2018-10 Codification Improvements to Topic 842 Leases. Adopted March 16, 2020

Effective for annual reporting periods after 12/15/2020, Accounting Standards Update ASU 2018-11 Leases (Topic 842) – Targeted Improvements. Adopted March 16, 2020

Effective for annual reporting periods after 12/15/2018, Accounting Standards Update ASU 2018-02 Income Statement – Reporting Comprehensive Income (Topic 220) Reclassifying of Certain Tax Effects from Accumulated Other Comprehensive Income.

Effective for annual reporting periods after 12/15/2022, Accounting Standards Update ASU 2016-13 Financial Instruments – Credit Losses (Topic 326).

Effective for annual reporting periods after 12/15/2019, Accounting Standards Update ASU 2018-13 Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement

Effective for annual reporting periods after 12/15/2020, Accounting Standards Update ASU 2018-14 Compensation – Retirement Benefits – Defined Benefit Plans – General (Topic 715-20): Disclosure Framework – Changes to the Disclosure Requirement for Defined Benefit Plans

Effective for annual reporting periods after 12/15/2019, Accounting Standards Update ASU 2018-15 Intangibles – Goodwill and Other – Internal-use Software (Subtopic 350-40): Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That is a Service Contract.

Effective upon issuance through 12/31/2022, Accounting Standards Update ASU 2020-04 Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting

Effective for annual reporting periods after 12/15/2020, Accounting Standards Update ASU 2019-12 Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes

Effective for annual reporting periods after 12/15/2021, Accounting Standards Update ASU 2020-06 Debt – Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging – Contracts in Entity’s Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity’s own Equity.

Effective for annual reporting periods after 12/15/2022, Accounting Standards Update ASU 2021-8 Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers

**Below are anticipated updates to GAAP accounting standards after August 2023:**

None to date.

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

29. Provide intrastate operations percentages by expense categories for two years prior to the test year.

\* \* \* \* \*

Peoples Natural Gas Company LLC operates 100% in Pennsylvania and has done so for the two years prior to the test year.

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

- 33. Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows:
  - i. Gas Production Maintenance Expenses per MCF production, per \$1,000 MCF production, and per \$1,000 of Gross Production Plant;
  - ii. Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant;
  - iii. Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant;
  - iv. Storage Maintenance Expenses per MMCF of Storage Capacity and \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.

\* \* \* \* \*

Peoples does not forecast the data indicated above beyond the historic test year in the manner requested.

See the following attachments for all historic test years requested:

Page 2 – Combined

Page 3 – Peoples Natural Gas Division

Page 4 – Peoples Division

The Peoples Natural Gas Company LLC  
 Combined  
 53.53 III.E.33  
 Schedule of Maintenance and Gross Plant  
 Twelve Months Ending August 31

	2020	2021	2022	2023
(i) Gas Production & Gathering Maintenance Expenses	\$ 5,865,193.82	\$ 5,834,573.64	\$ 6,298,397.21	\$ 6,274,107.21
Gross Production Plant	\$ 118,125,181.21	\$ 119,852,474.42	\$ 128,841,575.00	\$ 134,877,673.37
Gas Production & Gathering Maintenance Expenses				
Per Mcf Production	N/A	N/A	N/A	N/A
Per \$1,000 Mcf Production	N/A	N/A	N/A	N/A
Per \$1,000 of Gross Production & Gathering Plant	\$ 49.65	\$ 48.68	\$ 48.88	\$ 46.52
(ii) Transmission Maintenance Expenses	\$ 4,400,493.84	\$ 4,024,082.99	\$ 4,251,006.06	\$ 4,433,582.67
Gross Transmission Plant	\$ 297,604,446.26	\$ 301,128,243.84	\$ 304,134,478.32	\$ 316,044,427.02
Transmission Maintenance Expenses	\$ -	\$ -	\$ -	\$ -
Per Mmcf Mile	N/A	N/A	N/A	N/A
Per \$1,000 of Gross Transmission Plant	\$ 14.79	\$ 13.36	\$ 13.98	\$ 14.03
(iii) Distribution Maintenance Expense	\$ 41,757,570.30	\$ 41,350,495.80	\$ 43,859,126.04	\$ 46,239,796.98
Gross Distribution Plant	\$ 2,775,637,693.28	\$ 2,984,336,662.61	\$ 3,118,765,708.82	\$ 3,324,541,486.76
Customers	694,788	693,471	695,580	695,403
Distribution Maintenance Expense				
Per Customer	\$ 60.10	\$ 59.63	\$ 63.05	\$ 66.49
Per \$1,000 of Gross Distribution Plant	\$ 15.04	\$ 13.86	\$ 14.06	\$ 13.91
(iv) Storage Maintenance Expenses	\$ 707,433.42	\$ 768,463.74	\$ 642,324.13	\$ 726,474.92
Gross Storage Plant	\$ 25,430,586.86	\$ 25,732,324.41	\$ 25,904,911.78	\$ 25,763,069.33
Mmcf of Storage Capacity	3,246	3,246	3,246	3,246
Storage Maintenance Expenses				
Per Mmcf of Storage Capacity	\$ 217.94	\$ 236.74	\$ 197.88	\$ 223.81
Per \$1,000 of Gross Storage Plant	\$ 27.82	\$ 29.86	\$ 24.80	\$ 28.20

The Peoples Natural Gas Company LLC  
Peoples Natural Gas Division  
53.53 III.E.33  
Schedule of Maintenance and Gross Plant  
Twelve Months Ending August 31

	2020	2021	2022	2023
(i) Gas Production & Gathering Maintenance Expenses	\$ 5,865,193.82	\$ 5,834,573.64	\$ 6,276,719.01	\$ 6,255,291.08
Gross Production Plant	\$ 118,125,181.21	\$ 119,852,474.42	\$ 128,841,575.00	\$ 134,877,673.37
Gas Production & Gathering Maintenance Expenses				
Per Mcf Production	N/A	N/A	N/A	N/A
Per \$1,000 Mcf Production	N/A	N/A	N/A	N/A
Per \$1,000 of Gross Production & Gathering Plant	\$ 49.65	\$ 48.68	\$ 48.72	\$ 46.38
(ii) Transmission Maintenance Expenses	\$ 3,434,020.81	\$ 3,086,871.82	\$ 3,247,172.35	\$ 3,528,384.75
Gross Transmission Plant	\$ 197,873,106.82	\$ 200,960,496.87	\$ 203,651,103.87	\$ 214,097,416.91
Transmission Maintenance Expenses				
Per Mmcf Mile	N/A	N/A	N/A	N/A
Per \$1,000 of Gross Transmission Plant	\$ 17.35	\$ 15.36	\$ 15.94	\$ 16.48
(iii) Distribution Maintenance Expense	\$ 37,983,135.61	\$ 36,491,992.74	\$ 38,808,597.95	\$ 40,936,922.17
Gross Distribution Plant	\$ 2,536,223,098.66	\$ 2,728,861,784.01	\$ 2,853,757,058.71	\$ 3,045,181,761.94
Customers	62,647	62,486	62,866	62,907
Distribution Maintenance Expense				
Per Customer	\$ 606.30	\$ 584.00	\$ 617.32	\$ 650.75
Per \$1,000 of Gross Distribution Plant	\$ 14.98	\$ 13.37	\$ 13.60	\$ 13.44
(iv) Storage Maintenance Expenses	\$ 344,636.70	\$ 583,273.53	\$ 398,630.80	\$ 502,020.12
Gross Storage Plant	\$ 13,557,074.89	\$ 13,557,074.89	\$ 13,639,319.13	\$ 13,590,954.40
Mmcf of Storage Capacity	\$ -	\$ -	\$ -	\$ -
Storage Maintenance Expenses				
Per Mmcf of Storage Capacity				
Per \$1,000 of Gross Storage Plant				

The Peoples Natural Gas Company LLC  
Peoples Division  
53.53 III.E.33  
Schedule of Maintenance and Gross Plant  
Twelve Months Ending August 31

	2020	2021	2022	2023
i) Gas Production & Gathering Maintenance Expenses	\$ -	\$ -	\$ 21,678.20	\$ 18,816.13
Gross Production Plant	\$ -	\$ -	\$ -	\$ -
Gas Production & Gathering Maintenance Expenses				
Per Mcf Production	N/A	N/A	N/A	N/A
Per \$1,000 Mcf Production	N/A	N/A	N/A	N/A
Per \$1,000 of Gross Production & Gathering Plant	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
ii) Transmission Maintenance Expenses	\$ 966,473.03	\$ 937,211.17	\$ 1,003,833.71	\$ 905,197.92
Gross Transmission Plant	\$ 99,731,339.44	\$ 100,167,746.97	\$ 100,483,374.45	\$ 101,947,010.11
Transmission Maintenance Expenses				
Per Mmcf Mile	N/A	N/A	N/A	N/A
Per \$1,000 of Gross Transmission Plant	\$ 9.69	\$ 9.36	\$ 9.99	\$ 8.88
iii) Distribution Maintenance Expense	\$ 3,774,434.69	\$ 4,858,503.06	\$ 5,050,528.09	\$ 5,302,874.81
Gross Distribution Plant	\$ 239,414,594.62	\$ 255,474,878.60	\$ 265,008,650.11	\$ 279,359,724.82
Customers	632,141	630,985	632,714	632,496
Distribution Maintenance Expense				
Per Customer	\$ 5.97	\$ 7.70	\$ 7.98	\$ 8.38
Per \$1,000 of Gross Distribution Plant	\$ 15.77	\$ 19.02	\$ 19.06	\$ 18.98
iv) Storage Maintenance Expenses	\$ 362,796.72	\$ 185,190.21	\$ 243,693.33	\$ 224,454.80
Gross Storage Plant	\$ 11,873,511.97	\$ 12,175,249.52	\$ 12,265,592.65	\$ 12,172,114.93
Mmcf of Storage Capacity	3,246	3,246	3,246	3,246
Storage Maintenance Expenses				
Per Mmcf of Storage Capacity	\$ 111.77	\$ 57.05	\$ 75.07	\$ 69.15
Per \$1,000 of Gross Storage Plant	\$ 30.56	\$ 15.21	\$ 19.87	\$ 18.44

**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> (1)	<u>August 31, 2022</u> (2)	<u>August 31, 2021</u> (3)
Labor	\$ 60,920,126	\$ 49,114,526	\$ 62,215,680
APIP/Incentive Compensation	6,823,130	7,036,861	8,674,441
Pension	4,497,434	6,730,305	2,516,547
Post Retirement Benefits Other Than Pensions	1,229,997	920,924	2,431,486
Other Employee Benefits	16,406,605	22,747,650	19,091,664
Outside Services - Contracted	24,124,704	28,597,523	21,437,907
Outside Services - IT	8,596,499	7,272,132	8,587,260
Outside Services - A&G	4,407,530	4,194,530	4,787,184
Building Leases	3,902,706	3,460,219	3,415,734
Corporate Insurance	5,213,687	3,506,146	5,035,015
Injuries and Damages	1,173,800	2,178,449	2,361,748
Travel	931,017	353,905	481,494
Licenses & Permits	677,424	20,583	3,066,056
Utilities & Fuel Used in Company Operations	2,938,901	2,179,703	3,029,402
Public Relations	1,516,137	1,632,445	2,264,248
Fleet	1,099,110	2,672,276	1,833,132
Materials & Supplies	10,459,149	11,414,685	10,651,564
Other O&M	14,841,451	17,052,899	10,825,189
Uncollectible Accounts	9,700,738	6,295,629	14,531,377
<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	\$ 41,385,542	\$ 50,767,035
APIP/Incentive Compensation	6,471,016	6,753,162	8,230,000
Pension	4,497,434	6,730,305	2,694,110
Post Retirement Benefits Other Than Pensions	1,229,997	920,924	2,353,424
Other Employee Benefits	15,791,330	22,234,494	18,620,678
Outside Services - Contracted	21,567,899	24,662,169	18,825,788
Outside Services - IT	7,646,196	6,556,057	8,019,995
Outside Services - A&G	3,735,604	3,622,409	4,462,039
Building Leases	3,433,344	3,129,013	3,173,115
Corporate Insurance	4,418,865	2,962,206	4,410,555
Injuries and Damages	1,064,530	1,903,319	2,021,529
Travel	852,692	290,075	430,015
Licenses & Permits	649,395	88,664	2,698,501
Utilities & Fuel Used in Company Operations	2,424,797	1,773,915	2,649,273
Public Relations	1,413,159	1,533,130	2,232,151
Fleet	864,407	2,664,649	1,531,917
Materials & Supplies	9,113,593	9,991,543	9,635,885
Other O&M	13,154,977	14,984,986	9,668,529
Uncollectible Accounts	8,700,915	4,894,699	14,146,041
<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>	<b>Twelve Months Ended</b>		
	<u>August 31, 2023</u>	<u>August 31, 2022</u>	<u>August 31, 2021</u>
	(1)	(2)	(3)
Labor	\$ 9,997,410	\$ 7,728,984	\$ 11,448,645
APIP/Incentive Compensation	352,114	283,698	444,441
Pension	0	0	(177,563)
Post Retirement Benefits Other Than Pensions	(0)	(0)	78,062
Other Employee Benefits	615,275	513,156	470,986
Outside Services - Contracted	2,556,804	3,935,354	2,612,119
Outside Services - IT	950,303	716,075	567,265
Outside Services - A&G	671,926	572,121	325,145
Building Leases	469,361	331,205	242,619
Corporate Insurance	794,823	543,940	624,460
Injuries and Damages	109,270	275,130	340,219
Travel	78,325	63,830	51,479
Licenses & Permits	28,029	(68,081)	367,555
Utilities & Fuel Used in Company Operations	514,104	405,787	380,128
Public Relations	102,979	99,315	32,097
Fleet	234,703	7,627	301,216
Materials & Supplies	1,345,557	1,423,142	1,015,679
Other O&M	1,686,474	2,067,913	1,156,661
Uncollectible Accounts	999,823	1,400,931	385,337
<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>