

ANNUAL REPORT
66 PA C.S. § 516 AUDITS
FISCAL YEAR 2024-2025

MANAGEMENT AUDITS &
MANAGEMENT EFFICIENCY
INVESTIGATIONS

Pennsylvania Public Utility Commission
Bureau of Audits
Issued September 2025

Docket No. D-2025-3056515

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I. INTRODUCTION

Management Audits (MAs) and Management Efficiency Investigations (MEIs) evaluate the management effectiveness and operating efficiency of Pennsylvania jurisdictional fixed utilities. Specifically, MAs determine the extent to which a utility has contained costs, developed reasonable short- and long-term plans for the company's continued operations, provided adequate service to the customers it serves, and provided proper management and organizational structure. MEIs, in part, review utility efforts in implementing prior management audit recommendations, as well as other areas considered critical to a utility's operations.

MAs and MEIs are required of any electric, gas, telephone, or water utility whose plant-in-service is valued at not less than \$10 million (Public Utility Code, 66 Pa. C.S. § 516). MAs are to be conducted at least once every eight years. MEIs or investigations of implementation progress are usually conducted two to three years after completion of the MAs.

As of the date of this report, MAs and MEIs are performed for 23 large- and medium-sized electric, gas, and water companies. Although telecommunications companies with plant-in-service of \$10 million or more are technically covered by the mandate, audits and investigations of these companies have been suspended consistent with approved alternative regulatory plans.

The required audits and investigations may be conducted by Bureau personnel or by outside consulting firms with the oversight of Bureau personnel. Other special operational and/or financial projects may also be performed by Bureau employees or by outside consultants with the oversight of Bureau staff.

Section 516(b) of the Pennsylvania Public Utility Code requires an Annual Report addressing the MAs and MEIs released during the year be provided to the Pennsylvania Public Utility Commission (PUC or Commission), the Bureau of Investigations & Enforcement, and the Office of Consumer Advocate. Within this Annual Report, Chapter II contains tables showing the number and categorization of recommendations from the various MAs and MEIs released during the fiscal year ended June 30, 2025, as well as a summary analysis of benefits and costs associated with the Management Audit Division's mandated operations. Chapter III of the report provides a brief narrative summary of each MA, whereas Chapter IV provides a summary of each MEI. Chapter V presents a list of the regulated utilities subject to mandated Section 516 MAs as of June 30, 2025, and a list of all Section 516 mandated MAs released to Fiscal Year End 2025 (i.e., June 30, 2025). Complete copies of all audits and investigations have been sent to each of the required parties and are available on the PUC's website.

Please note, this annual report addresses only MAs and MEIs performed pursuant to 66 Pa. C.S. § 516. The results of other projects completed by the Bureau of Audits' Management Audit Division during the fiscal year are available to the extent approved for public release by the Commission. A listing of those projects as well as copies of any issued reports can be obtained by contacting Nathan Paul at (717) 214-8249 or npaul@pa.gov.

II. STATISTICAL TABLES

TABLE A
Summary of Management Audit Recommendations
Fiscal Year 2024-2025

Company	Total	Accepted	Partially Accepted*	Rejected	Accepted or Partially Accepted
PPL	19	16	3	0	100%
NFGDC	23	20	2	1	95.7%
VWPA	15	13	2	0	100%
NAWC	11	10	0	1	90.9%
Total	68	59	7	2	97.1%

* Per implementation plans submitted by the companies.

TABLE B
Summary of Management Efficiency Recommendations
Fiscal Year 2024-2025

Evaluation of Prior Recommendations					
Company	Total Evaluated	Effectively Implemented	Partially or Not Implemented*	Effectively Implemented	
Essential Companies	25	15	10	60%	
Staff's Follow-Up Recommendations					
Company	Total Developed	Accepted	Partially Accepted*	Rejected	Accepted or Partially Accepted
Essential Companies	28	22	6	0	100%

* Per implementation plans submitted by the companies.

TABLE C
Management Audit (MA) and Management Efficiency Investigation (MEI)
Cost Benefit Analysis (in Millions)
Fiscal Year 2024-2025

	Net Projected Savings or Benefits Upon Implementation of Current Audit Recommendations		Net Realized Savings or Benefits After Implementation of Prior Audit Recommendations	
	Annual	One-Time	Annual	One-Time
Consultant MAs (0)	\$0.00	\$0.00	\$0.00	\$0.00
Staff MAs & MEIs (2)	\$3.27	\$1.25	\$2.00	\$2.80
Total Benefits	\$3.27	\$1.25	\$2.00	\$2.80
One-Time Consultant Costs for FY 2024-2025 Audits				\$0.00
Approximate Management Audit Division Costs for FY 2024-2025				\$1.06
Total Estimated Cost of MAs and MEIs				\$1.06

Readers should also note that many benefits are qualitative in nature and cannot be measured in specific dollar terms.

III. SUMMARY OF MANAGEMENT AUDITS COMPLETED IN FISCAL YEAR 2024-2025

PPL Electric Utilities Corporation (D-2023-3039488)

On July 11, 2024, the Commission released to the public the final audit report on the staff-completed Management and Operations Audit (MA) of PPL Electric Utilities Corporation (PPL). The audit report contained 19 recommendations. The company's Implementation Plan, dated June 21, 2024, indicated acceptance of 16 recommendations, and partial acceptance of three recommendations.

During the audit, 10 functional areas or specific issues were examined in-depth. The distribution of the auditors' functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter/Functional Area	Number of Recommendations
Major Improvement Needed (0)	None	0
Significant Improvement Needed (0)	None	0
Moderate Improvement Needed (9)	VII – Electric Operations	3
	IX – Purchasing and Materials Management	3
	X – Customer Service	3
Minor Improvement Needed (10)	III – Exec. Mgmt & Organization Structure	2
	V – Cost Allocations and Affiliated Interests	3
	VI – Financial Management	1
	VIII – Emergency Preparedness	2
	XI – Information Technology	2
Meets Expected Performance (0)	IV – Corporate Governance	None
	XII – Human Resources and Diversity	
Total Recommendations		19

If effectively implemented, many of the auditors' recommendations could yield significant qualitative and/or quantitative benefits. Examples of these recommendations include:

- Improve SAIDI and CAIDI performance to consistently achieve the minimum thresholds set by the Commission benchmarks and standards on reliability.
- Modify or expand existing reliability programs to eliminate CEMI10+ and set goals for reducing CEMI4.
- Improve and strengthen customer service performance to at least pre-pandemic levels.
- Continue outreach efforts to engage with payment delinquent customers and leverage low-income resources to help reduce the overall level of outstanding customer balances.
- Improve inventory accuracy through expanded inventory assessments and routinely conduct refresher training to resolve manual reporting inaccuracies.
- Document the services PPL Electric provides its affiliates and the associated methodologies used to allocate the costs of those services in the Corporate CAM.

National Fuel Gas Distribution Corporation (D-2024-3040107)

On November 7, 2024, the Commission released to the public the final audit report on the staff-completed MA of National Fuel Gas Distribution Corporation (NFGDC). The audit report contained 23 recommendations. The company’s Implementation Plan, dated September 25, 2024, indicated acceptance of 20 recommendations, and partial acceptance of two recommendations, and rejection of one recommendation.

During the audit, 11 functional areas or specific issues were examined in-depth. The distribution of the auditors’ functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter/Functional Area	Number of Recommendations
Major Improvement Needed (0)	None	0
Significant Improvement Needed (3)	VII – Gas Operations	3
Moderate Improvement Needed (6)	V – Affiliated Interests and Cost Allocations	4
	VI – Financial Management	2
Minor Improvement Needed (14)	IV – Corporate Governance	2
	VIII – Customer Service	3
	IX – Purchasing and Materials Management	2
	X – Emergency Preparedness	2
	XI – Human Resources and Diversity	3
	XIII – Information Technology	2
Meets Expected Performance (0)	III – Executive Management and Organizational Structure	None
	XII – Fleet Management	
Total Recommendations		23

Many of the auditors’ recommendations, if effectively implemented, could yield significant qualitative and/or quantitative benefits. Several staff recommendations, if effectively implemented, could yield qualitative and quantitative benefits of approximately \$3.1 million in annual savings. Examples of these recommendations included:

- Analyze and improve the billing process to reduce billing lag and decrease associated interest expense.
- Acquire and implement automated metering technology.
- Track billing adjustments by reason to identify potential process improvements to decrease the number of billing adjustments.
- Analyze safety incident root cause data to identify areas of improvement for

training and safety programs and enhance enforcement procedures to appropriately motivate employee compliance.

Veolia Water Pennsylvania Inc. (D-2024-3045217)

On January 23, 2025, the Commission released to the public the final audit report on the staff-completed MA of Veolia Water Pennsylvania Inc. (VWPA). The audit report contained 15 recommendations. The company’s Implementation Plan, dated January 9, 2025, indicated acceptance of 13 recommendations and partial acceptance of two recommendations.

During the audit, nine functional areas or specific issues were examined in-depth. The distribution of the auditors’ functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter / Functional Area	Number of Recommendations
Major Improvement Needed (0)	None	0
Significant Improvement Needed (0)	None	0
Moderate Improvement Needed (9)	VII – Water Operations	4
	VIII – Emergency Preparedness	3
	X – Customer Service	2
Minor Improvement Needed (6)	III – Executive Management & Organizational Structure	2
	IV – Corporate Governance	1
	IX – Purchasing and Materials Management	2
	XII – Human Resources and Diversity	1
Meets Expected Performance (0)	V – Cost Allocations and Affiliated Interests	0
	VI – Financial Management	
Total Recommendations		15

Many of the auditors’ recommendations, if effectively implemented, could yield significant qualitative and/or quantitative benefits. Several staff recommendations, if effectively implemented, could yield qualitative and quantitative benefits of approximately \$68,000 in annual savings. Examples of these recommendations included:

- Establish and create a company-wide damage prevention program that includes a damage prevention manual and a system for tracking locates, hits, and damage amounts.
- Increase backflow prevention device testing to 80% annually to ensure facility compliance with the company’s tariff and adhere to the company’s cross connection control program.

- Reduce unaccounted-for-water (UFW) below the 20% threshold and report UFW correctly.
- Develop and maintain a cybersecurity maturity model for VWPA and implement other cybersecurity improvements.
- Implement routine customer satisfaction surveys to ensure customer expectations are met and to identify opportunities for improvement.

Newtown Artesian Water, Inc. (D-2024-3049372)

On March 27, 2025, the Commission released to the public the final audit report on the staff-completed MA of Newtown Artesian Water Company, Inc. (NAWC). The audit report contained 11 recommendations. The company’s Implementation Plan, dated March 14, 2025, indicated acceptance of 10 recommendations and rejection of one recommendation.

During the audit, five functional areas or specific issues were examined in-depth. The distribution of the auditors’ functional ratings and the number of recommendations by chapter/functional area are as follows:

Functional Ratings	Chapter / Functional Area	Number of Recommendations
Major Improvement Needed (0)	None	None
Significant Improvement Needed (0)	None	None
Moderate Improvement Needed (8)	V – Water Operations	3
	VI – Emergency Preparedness	5
Minor Improvement Needed (3)	III – Corporate Governance	1
	VII – Customer Service	2
Meets Expected Performance (0)	IV – Financial Management	None
Total Recommendations		11

Many of the auditors’ recommendations, if effectively implemented, could yield significant qualitative and/or quantitative benefits. Examples of these recommendations included:

- Create a 50-year prediction for replacement needs and use this to accelerate from current main replacement rates in the company’s next LTIIP (Long-Term Infrastructure Improvement Plan).
- Verify the material type of the remaining unknown service lines and continue to remove any lead from the distribution system.

- Improve physical security for control rooms and SCADA system equipment.

IV. SUMMARY OF MANAGEMENT EFFICIENCY INVESTIGATIONS COMPLETED IN FISCAL YEAR 2024-2025

Aqua Pennsylvania, Inc. and Peoples Natural Gas Company LLC (D-2024-3046564 and D-2024-3046565)

On April 24, 2025, the Commission released to the public the final investigation report on the staff-completed Management Efficiency Investigation (MEI) of Aqua Pennsylvania, Inc. and Peoples Natural Gas Company LLC (collectively referred to as the Essential Companies). This investigation evaluated the Essential Companies' progress in implementing 25 recommendations from the Management and Operations Audit released in May 2021.

The Essential Companies effectively or substantially implemented 15 of the 25 prior management audit recommendations reviewed and has taken some action on the remaining 10 recommendations. The more notable improvements include:

- Essential completed a successful request for proposals to ensure external audit services are being procured at a reasonable cost.
- Aqua PA submitted and received the Pennsylvania Public Utility Commission's (PUC) approval of an office space lease agreement collecting an additional \$2 million in rent charge.
- Peoples increased construction staffing which supported its ability to maintain its expedited pipeline replacement schedule.
- Essential contracted a third-party vendor for vehicle leasing and management that could potentially save \$2.8 million over its fleet replacement cycle.
- Peoples installed a safety management system which enhanced its safety monitoring and tracking and has also consistently met its safety goals throughout the review period.
- Essential established a formal succession plan which covers all critical executive positions.

The PUC's auditors also identified further opportunities for improvement and issued 28 follow-up recommendations. Specifically, the Essential Companies should:

- Correct the noted concerns in governance over transactions amongst affiliates throughout Essential's organization and then perform a comprehensive study of the affiliated transaction and cost allocation processes at PNG Companies, LLC and Peoples.

- Complete a comprehensive market study, considering cost and service level, for all shared services to/from Aqua PA and Peoples and develop a formal policy to conduct periodic comprehensive market studies going forward.
- Strive to reduce company-at-fault damages to a minimum and increase outreach efforts to decrease company-not-at-fault hits at Aqua PA.
- Maintain focus on damage prevention strategies to further decrease line hits at Peoples.
- Centralize the oversight of security and business continuity functions and establish verification controls to commit to an enhanced emergency preparedness culture throughout Essential's companies.
- Establish relevant security requirements based on facility criticality
- Conduct investigations of inventory variances to determine root cause and then institute measures to improve inventory accuracy to within industry standards potentially saving \$615,000 – \$1.25 million.

V. APPENDICES

Appendix A – List of Pennsylvania Regulated Utilities Subject to Mandated § 516 Management Audits and Management Efficiency Investigations as of June 30, 2025

CAN DO Water Company
Columbia Gas of Pennsylvania, Inc.
Community Utilities of Pennsylvania
The Columbia Water Company
Duquesne Light Company
FirstEnergy Pennsylvania Electric Company
National Fuel Gas Distribution Company
The Newtown Artesian Water Company
PECO Energy Company
Pennsylvania-American Water Company
Philadelphia Gas Works
Pittsburgh Water
PPL Electric Utilities Corporation
Veolia Pennsylvania Pennsylvania Inc.
UGI Utilities, Inc.
The York Water Company
Citizens' Electric Company Wellsboro Electric Company Valley Energy, Inc.
Aqua Pennsylvania Peoples Natural Gas Company LLC
Pike County Light and Power Company Leatherstocking Gas Company LLC

Note: The utilities listed within the shaded boxes have common ownership and share support functions and therefore the audits are performed concurrently and reported within a combined report.

Appendix B – History of Mandated Management Audits Released

NAME OF UTILITY PROVIDER	PAST REPORT DATE(S)	MOST RECENT REPORT DATE	NOTES
Active Electric Entities			
Citizens' Electric Company of Lewisburg	Jul 2007, Apr 2014	Dec 2019	3
Duquesne Light Company	Sept 1982, May 1990, May 1998, May 2006, Mar 2013,	Sept 2019	1
Metropolitan Edison Company	Nov 1979, Jan 1991, Jan 1999, Mar 2007, Feb 2015	June 2022	10, 11, 24
PECO Energy Company	Nov 1979, Sept 1991, Sept 1999, Aug 2007, Oct 2014,	Aug 2022	
Pennsylvania Electric Company	Nov 1979, Jan 1991, Jan 1999, Mar 2007, Feb 2015	Jun 2022	10, 11, 24
Pennsylvania Power Company	Jun 1979, Jun 1990, Jun 1998, Mar 2007, Feb 2015	Jun 2022	10, 24
Pike County Light & Power Company	Jan 2010	Feb 2018	1
PPL Electric Utilities Corporation (Formerly Pennsylvania Power & Light)	Apr 1986, Jun 1994, Jun 2002, Jul 2009, Dec 2016	July 2024	
Wellsboro Electric Company	Jul 2007, Apr 2014	Dec 2019	3
West Penn Power Company	Aug 1983, Jun 1992, Jun 2000, Feb 2008, Feb 2015	Jun 2022	10, 24
Active Gas Entities			
Columbia Gas of Pennsylvania, Inc	Aug 1980, May 1990, May 1998, Aug 2006, Aug 2013	Jul 2020	
Leatherstocking Gas Company		Feb 2018	1
National Fuel Gas Distribution Corporation (PA Operations)	Feb 1989, Mar 1997, Mar 2005, May 2012, Apr 2018	Sept. 2024	
Peoples Natural Gas Company LLC (Formerly The Peoples Natural Gas Company)	Aug 1987, Jan 1995, Feb 2003, Mar 2010, Dec 2016	May 2021	22, 23
Peoples Gas LLC (Formerly Peoples TWP)	Oct 1986, Dec 1993, Dec 2001, Apr 2009, Dec 2016	May 2021	22, 23
Philadelphia Gas Works	Apr 2001, Feb 2009, Oct 2015	Mar 2023	
UGI Utilities, Inc.	Jan 1982, Jun 1989, Apr 1997, Apr 2005, May 2012	Nov 2019	1
Valley Energy, Inc. – Pennsylvania Division	Jul 2007, Apr 2014	Dec 2019	3
Active Water Entities			
Aqua Pennsylvania, Inc	Nov 2006, Jul 2013	May 2021	
Columbia Water Company	Jul 1997, Jul 2005, Sept 2011	May 2018	1
Newtown Artesian Water Company, The	Aug 1996, Sept 2004, Jan 2011, May 2017	Mar 2025	
Pennsylvania- American Water Company	Aug 1985, Oct 1992, Oct 2000, Nov 2008, Mar 2016	Dec 2023	
Pittsburgh Water and Sewer Authority		Apr 2023	
Veolia Water of Pennsylvania, Inc. (Formerly Suez Water Pennsylvania, Inc. and United Water Pennsylvania)	Aug 1988, May 1996, May 2005, Jan 2011, Mar 2017	Jan 2025	
York Water Company, The	May 1982, Jun 1993, Jun 2001, Oct 2008, May 2015	Jun 2021	

Appendix B – History of Mandated Management Audits Released (Continued)

NAME OF UTILITY PROVIDER	PAST REPORT DATE(S)	NOTES
Inactive Electric Entities		
PG Energy, Inc.	Oct 2001	16
Inactive Gas Entities		
Apollo Gas Company/Carnegie Natural Gas Company	Aug 1988, Feb 1998	2
Equitable Gas Company	Feb 1987, Jan 1995, Feb 2003, Jun 2010	9, 20
North Penn Gas Company & PFG, Inc. (Formerly known as Penn Fuel Gas, Inc)	Jul 1984, Sept 2004, Jun 2002	12
Pennsylvania Gas & Water Company	May 1979, Oct 1993	14
UGI Central Penn Gas, Inc.	May 2012, Nov 2019	21
UGI Penn Natural Gas, Inc.	May 2012, Nov 2019	21
Past Telecommunication Management Audits		
ALLTEL Pennsylvania, Inc (Now known as Windstream Pennsylvania, LLC)	Aug 1980, Sept 1989, Jul 1997	
Bell Atlantic - PA (Now known as Verizon Pennsylvania LLC)	Jan 1987, Jun 1996	
Commonwealth Telephone Company (d/b/a Frontier Communications Commonwealth Telephone Company)	Mar 1987, Mar 1996	5
Conestoga Telephone & Telegraph Company	Oct 1986, Jun 1995	6
Continental Telecom, Inc (PA Operations)	Aug 1987	8
Denver & Ephrata Telephone & Telegraph Company (Now known as Windstream D&E, Inc)	Feb 1992	
Frontier Communications (PA TELCOS)	Aug 1987, Dec 1995	
GTE North- PA Operations (Now known as Verizon North LLC)	Nov 1985, Jul 1996	
North Pittsburgh Telephone Company	Jun 1989, Jan 1997	13
United Telephone Company of Pennsylvania	Sept 1982, Feb 1992	19
Inactive Water Entities		
Citizens' Utilities Water Companies of Pennsylvania	Jun 1994	4
Consumers Pennsylvania Water Companies	May 1999	7
Pennsylvania Suburban Water Company (Formerly Philadelphia Suburban Water Company)	Apr 1997, Dec 1990, Nov 1998	15
Roaring Creek Water	Dec 1982, Jul 1992	17
Shenango Valley Water Company	Nov 1985, Nov 1991	17
Superior Water Company, Inc. (d/b/a Superior Water Company)	Jan 2007, Dec 2013	15

Notes to History of Mandated Management Audits Released

- (1) Next audit being initiated or in progress.
- (2) Now part of Equitable Gas Company then part of Peoples Natural Gas Company
- (3) Subsidiaries of C&T Enterprises, Inc.
- (4) Now part of Pennsylvania-American Water Company.
- (5) Now part of Frontier Communications.
- (6) Became part of D & E Communications d/b/a Conestoga Telephone Company and is now Windstream Conestoga, Inc.
- (7) Became part of Philadelphia Suburban Water Company, then part of Pennsylvania Suburban Water Company, and is now a part of Aqua Pennsylvania, Inc. (See note 17).
- (8) Became part of GTE North – PA Operations and is now a part of Verizon North LLC
- (9) Formerly a Division of Equitable Resources, Inc., and subsidiary of EQT Corporation.
- (10) Subsidiary of FirstEnergy Corp.
- (11) The 1/99 audit was released under the name GPU Energy (PA Zones).
- (12) Became subsidiaries of PPL Gas Utilities Corporation, a subsidiary of PPL Corporation, and are now a subsidiary of UGI Utilities, Inc. known as UGI Central Penn Gas, Inc.
- (13) Now Consolidated Communications of Pennsylvania Company LLC.
- (14) Gas operations became known as PG Energy (a division of Southern Union Company) and are now a subsidiary of UGI Utilities, Inc. known as UGI Penn Natural Gas, Inc. Water operations became a part of Pennsylvania-American Water Company.
- (15) Now part of Aqua Pennsylvania, Inc. a subsidiary of Aqua, America, Inc.
- (16) Now a subsidiary of UGI Utilities, Inc. known as UGI Penn Natural Gas, Inc.
- (17) Became part of Consumers Pennsylvania Water Companies, and is now a part of Aqua Pennsylvania, Inc. (See note 7).
- (18) The 1/82 audit covered the Electric Division only.
- (19) Became United Telephone Company of Pennsylvania LLC d/b/a Embarq and is now The United Telephone Company of Pennsylvania LLC d/b/a CenturyLink.
- (20) Became an operating division of Peoples Natural Gas Company effective December 17, 2013 as a result of the acquisition and merger filed on March 19, 2013 in which EGC, Peoples Natural Gas Company LLC (Peoples), and Peoples TWP LLC filed with the Commission a Joint Application at Docket Nos. A-2013-2353647, A-2013-2353649 and A- 2013-2353651 requesting all necessary approvals authorizing: the transfer of 100% of the issued and outstanding limited liability company membership interests in EGC, an indirect subsidiary of EQT Corporation (EQT), to PNG Companies LLC (PNG), an indirect subsidiary of SteelRiver Infrastructure Fund North America LP; and, the merger of EGC with Peoples, a wholly-owned subsidiary of PNG, and the operation of EGC as an operating division of Peoples.
- (21) Operate under a single rate tariff as UGI Utilities as in October 2019
- (22) Became a subsidiary of Essential Utilities in March 2020 which is the parent of Aqua Pennsylvania
- (23) Peoples Gas Company LLC was merged into Peoples Natural Gas Company LLC by order on August 25, 2022, at Docket Nos. A-2021-3029831 and A-2021-3029833
- (24) Through an Order on December 7, 2023 (Docket No. A-2023-3038771), FirstEnergy consolidated all subsidiaries into a single entity