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February 20, 2026

***VIA E-FILE***

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

**Re: Revised Affiliated Interest Agreement between Peoples Natural Gas Company LLC and PNG Companies LLC  
Docket No. G-2022-3036720**

Dear Secretary Homsher:

On behalf of Peoples Natural Gas Company LLC (“Peoples”), please accept for filing with the Pennsylvania Public Utility Commission, Peoples’ responses to TUS Data Requests issued in the referenced proceeding.

Thank you for your assistance. Please direct any questions concerning this filing to me at 412-208-6527 or [meagan.moore@peoples-gas.com](mailto:meagan.moore@peoples-gas.com).

Sincerely,

Meagan Moore

Enclosures

Cc: [sjakab@pa.gov](mailto:sjakab@pa.gov)

**Docket No. G-2022-3036720**  
**Peoples Natural Gas Company LLC**  
**Data Requests**

**TUS-1:** Please provide Attachment 1 to Exhibit B.

**Date:** February 20, 2026

**Response:** Please see attached for Attachment 1 to Exhibit B.

**Docket No. G-2022-3036737**  
**Peoples Natural Gas Company LLC**  
**Data Requests**

**TUS-2:** Please provide an explanation for why Peoples Gas Company, Peoples Gas WV LLC, and Peoples Service Company were removed from the Non-Party Affiliates list and Exhibit A.

**Date:** February 20, 2026

**Response:** Peoples Gas Company LLC, Peoples Gas WV LLC and Peoples Service Company were removed from the Non-Party Affiliates list and Exhibit A as they are no longer affiliates of Peoples Natural Gas Company LLC. Peoples Gas Company LLC and Peoples Service Company no longer exist as legal entities. Peoples Gas WV LLC is no longer owned by PNG Companies LLC.

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Accounting	Provide the organization, direction and resources to Affiliated Companies for accounting matters, including the development of accounting practices, procedures and controls, the maintenance of the general ledger and related subsidiary systems such as fixed assets, the preparation and analysis of financial reports, and the processing of certain accounts such as accounts payable and accounts receivable. Coordinate the examination of accounting records with the independent public accountants.	General Accounting	O&M less purchased gas expense; Fixed Assets added, retired or transferred; Accounts Payable documents processed)
		Fixed Assets	Fixed Assets added, retired or transferred
		Accounts Payable	Accounts Payable documents processed
Auditing	Periodically audit the accounting and other records and processes maintained by Affiliated Companies. The audit staff will report on their examination and submit recommendations, as appropriate, on improving methods of internal control and accounting procedures. Interact with and report to the Risk & Audit Committee regarding internal audit results and Risk Register analysis.	Auditing	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Budgets and Financial Strategy	Provide the organization, direction and resources to Affiliated Companies for the study, planning and reporting of 5-year financial business plan and financial strategy, O&M and capital expenditures, economic analyses, special projects and benchmarking. Coordinate information and activities among parent company and Board of Directors. Support Board of Directors meetings through preparation of various management reports.	Budgets and Financial Strategy	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Business Operations	Perform general business and operations support services, including business, plant and facilities operation, maintenance and management including physical security, fleet, mail services, and record retention	Facilities	Office Square Footage
		Fleet	Number of Vehicles
		All Other	Employees
Community Relations	Formulate and assist with public relations, advertising, and external/internal communications programs and with the administration of corporate contribution and community affairs programs.	Community Relations	Customers
Customer Services	Provide organization, direction, resources and systems dedicated to customer service, including billing, remittance, credit, collections, customer relations, call centers and metering.	Customer Services	Customers

**PNG Companies Services and Allocation Factors**

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Executive	Direct and advise Affiliated Companies in the solution of major problems and in the formulation and execution of the general plans and policies of Affiliated Companies. Advise and direct Affiliated Companies as to operations, issues arising out of or required by the various Federal and State regulatory requirements, business, public utilities and corporation laws, the selection of management and administrative personnel, the representation of Affiliated Companies before regulatory bodies, proposals for capital expenditures, budgets, financing, acquisition and disposition of properties, expansion of business, rate structures, public relationships and other related matters.	Executive	O&M less purchased gas expense; capex - Adj for CEO (Previous year's services billed for future periods)
Gas Control	Provide monitoring of the flow and control of the Affiliated Companies' operating systems.	Gas Control	Miles of Pipe
Gas Supply (Planning/Gas Supply Local Production)	Direct and advise Affiliated Companies in all matters relating to Gas Supply including gas supply planning, supply portfolio design, interstate and local gas acquisition, gas hedging, gas scheduling, contract support and regulatory support.	Gas Supply Planning	System Throughput
		Local Production	PO Taps
Human Resources	Provide the organization, direction and resources to Affiliated Companies for the formulation and administration of human resources policies and programs relating to the Affiliated Companies' payroll, labor relations, personnel administration, training, wage and salary administration and employee services and health and worker's compensation. Direct and administer all medical and health activities of Affiliated Companies. Provide central administration for employee benefit and pension plans of Affiliated Companies. Advise and assist Affiliated Companies in the administration of such plans and prepare and maintain records of employee and company accounts under the said plans, together with such statistical data and reports as are pertinent to the plans.	Human Resources	Employees
Information Technology, Electronic Transmission and Computer Services (Applications; Telecommunications)	Provide the organization and resources for the operation of an information technology function including the development, implementation and operation of a centralized data processing facility and the management of a telecommunications network. This function includes the central processing of computerized applications and support of individual applications in Affiliated Companies. Develop, implement, and process those computerized applications for Affiliated Companies that can be economically best accomplished on a centralized basis.	Information Technology, Electronic Transmission and Computer Services (Applications; Telecommunications)	Customers and Users (50/50)
Land Management	Provide oversight and procure necessary land rights of way or parcel purchases/dispositions. Manage associated right of way lease agreements.	Land Management	Capital Budget

**PNG Companies Services and Allocation Factors**

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Legal	Provide Legal services in connection with, or in support of, any of the other services provided hereunder including, but not limited to, general corporate matters	Legal	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Legislative (Government) Affairs	Formulate and support public relations with the administration of corporate contribution and community affairs programs. Represent and support the Affiliated Companies' interests in existing and emerging legislation	Legislative (Government) Affairs	Customers - PA Only

PNG Companies Services and Allocation Factors

Attachment 1 to Exhibit B

Service	Description of Services	Function	Allocation Basis
Operations	Direct and advise Affiliated Companies in the study, planning, engineering and construction of plant facilities of the Affiliated Companies as a whole, and advise, assist and manage the planning, engineering (including maps and records), field customer service, construction, operations, maintenance, employee safety, environmental (identifying, managing and remediating environmental threats or risks), vegetation maintenance and other compliance activities of Affiliated Companies. Develop long-range operational programs for the Affiliated Companies and direct and advise in the coordination of such programs with the programs of the other Affiliated Companies. Provide services related to maintenance, testing and repair of meters.	Field Customer Service	Customers
		Field Operations	Miles of Pipe
		GIS Planning & Pipeline Assessment	Miles of Pipe
		Construction Management; Pipeline Replacement Program	Capital Budget
		Meter Management	Number of Meters
Rates & Regulatory Affairs	Provide the organization, direction and resources to Affiliated Companies for the submission and support of all state and federal regulatory filings and programs and manage their relationships with state and federal commissions, federal, state and local governments, agencies and legislative bodies. Prepare and support all regulatory filings including base rate case, gas cost recovery and tariff filings. Advise and direct the analysis of rate structure, and the formulation of rate policies. Provide the organization, direction and resources to Affiliated Companies for proceedings before regulatory bodies involving the rates and operations of Affiliated Companies where such rates and operations directly or indirectly affect Affiliated Companies. Provide the organization, direction and resources to Affiliated Companies to create and manage various universal service programs in compliance with regulatory requirements. Also, provide customer requirements forecasting in support of daily, monthly, seasonal and long-range usage and financial estimates.	Rates	Regulated Revenue
		Transportation Services	Sales and Transportation Volumes
		Customer Relations	Customers
Risk Management	Provide the organization, direction and resources to Affiliated Companies for securing requisite insurance, in the purchase and administration of all property, casualty and in providing risk prevention advice.	Risk Management	Insurance Premiums
Safety & Training	Provide services related to safety programs. Develop and facilitate technical and safety training for workers associated with operational activities, including mainline, meter, fleet, warehouse, field engineering and dispatch.	Safety & Training	Field Union Employees

**PNG Companies Services and Allocation Factors**


Attachment 1 to Exhibit B

<b>Service</b>	<b>Description of Services</b>	<b>Function</b>	<b>Allocation Basis</b>
Sales & Marketing	Plan, formulate, implement and administer Affiliated Companies' marketing and transportation programs, as well as provide associated marketing services to assist Affiliated Companies with improving customer satisfaction, load retention, growth of gas sales and deliveries.	Large Volume Sales	Customers - C&I
		Residential Sales	Customers - Residential
Software Pooling	Provide services related to safety programs. Develop and facilitate technical and safety training for workers associated with operational activities, including mainline, meter, fleet, warehouse, field engineering and dispatch.	Software Pooling	Employees; Customers
Supply Chain	Direct and advise Affiliated Companies in the procurement of real and personal property, materials, supplies and services, conduct purchase negotiations, prepare procurement agreements and administer programs of material control.	Purchasing	\$ values of PO purchases
		Materials Management	\$ value of material inventory purchases
Tax Accounting and Compliance	Provide the organization, direction and resources to Affiliated Companies for the preparation of Federal and other tax returns, and generally advise Affiliated Companies as to any problems involving taxes.	Tax Accounting and Compliance	Income and deductions per tax return
Treasury and Cash Management	Provide direction and services related to managing all administrative activities associated with financing, including management of capital structure; cash, credit and other risk management activities; investment and commercial banking relationships; and general financing activities.	Treasury and Cash Management	O&M less purchased gas expense; capex (Previous year's services billed for future periods)
Use of Space	Use or lease of office, warehouse, storage and other space or facilities, associated warehousing and storage services	Use of Space	Employees; Customers

## VERIFICATION

I, Andrew P. Wachter, hereby state that the facts above set forth in the attached responses are true and correct to the best of my knowledge, information, and belief, and that I expect to be able to prove the same at a hearing held in this matter. I understand that the statements made herein are made subject to the penalties of 18 Pa. C.S. § 4904 relating to unsworn falsification to authorities.

Date: 2/19/26

  
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(Signature)